

***Santa Ana Unified School District  
Board of Education***

**Annual Organizational and Regular Board  
Meeting Agenda**

**Tuesday, December 13, 2016  
6:00 p.m.**

**Board Room  
1601 E. Chestnut Avenue  
Santa Ana**



**Valerie Amezcua**

**John Palacio**

**Cecilia "Ceci" Iglesias**

**Alfonso Alvarez, Ed.D.**

**Stefanie P. Phillips, Ed.D.  
Secretary /  
Superintendent**

**Rigo Rodriguez, Ph.D.**

**If special assistance is needed to participate in the Board meeting, please contact the Recording Secretary, at (714) 558-5515. Please call prior to the meeting to allow for reasonable arrangements to ensure accessibility to this meeting, per the Americans with Disabilities Act, Title II.**

***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.***

## **BOARD OF EDUCATION MEETING INFORMATION**

### **Role of the Board**

The Governing Board is elected by the community to provide leadership and citizen oversight of the District's schools. The Board works with the Superintendent to fulfill its major role, including:

1. Setting a direction for the District.
2. Providing a basic organizational structure for the SAUSD by establishing policies.
3. Ensuring accountability.
4. Providing community leadership on behalf of the District and public education.

Agenda Items provided to the Board of Education that include the description of items of business to be considered by the Board for approval at Board Meetings. These items contain recommendations; the Board may exercise action they believe is best for the SAUSD.

### **Board Meeting Documentation**

Any and all supporting materials are made available to the public by the Public Communication Office. They may be reached from 8:00 a.m. – 4:30 p.m. at (714) 558-5555.

### **Public Comments at Board Meetings**

The agenda shall provide members of the public the opportunity to address the Board regarding agenda items before or during the Board's consideration of the item. The agenda also provides members of the public an opportunity to testify at regular meetings on matters which are not on the agenda but which are within the subject matter jurisdiction of the Board.

Individual speakers are allowed three minutes to address the Board on agenda or nonagenda items. The Board may limit the total time for public input on each item to 20 minutes. With the Board's consent, the Board President may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. The Board President may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add.

The Board urges that complaints and derogatory remarks against a District employee be made in writing on forms available in the Office of the Superintendent. This allows the District and the Board to examine more carefully the complaint and to initiate the appropriate investigation.

Persons wishing to address the Board on an item on the agenda or an item of business in the Board's jurisdiction are requested to complete a card. This card is to be submitted to the Recording Secretary. The *Request to Address the Board of Education* cards are located on the table in the foyer.

### **Televised Meeting Schedule**

The Regular Board of Education meetings are broadcast live on the second and fourth Tuesdays of each month on Channel 31. The meeting is replayed on Tuesdays at 6:00 p.m. and Saturdays at 3:00 p.m., following the Board of Education meeting.

Agenda and Minutes on District Website at <http://www.sausd.us>



BOARD OF EDUCATION  
ANNUAL ORGANIZATIONAL  
AND REGULAR MEETING

SANTA ANA UNIFIED SCHOOL DISTRICT  
1601 EAST CHESTNUT AVENUE  
SANTA ANA, CA 92701

TUESDAY  
DECEMBER 13, 2016

## AGENDA

### CALL TO ORDER

### 5:00 P.M. RECESS TO CLOSED SESSION

- See Closed Session Agenda below for matters to be considered at this time.

- A. With respect to every item of business to be discussed in Closed Session pursuant to Education Code Sections 35146 and 48918:

#### STUDENT EXPULSIONS AND DISCIPLINE ISSUES

- B. With respect to every item of business to be discussed in Closed Session pursuant to Government Code Section 54957:

PUBLIC EMPLOYMENT: Principal, Villa Fundamental Intermediate School; Communications Coordinator

PUBLIC EMPLOYEE PERFORMANCE EVALUATION: Superintendent

- C. With respect to every item of business to be discussed in Closed Session pursuant to Government Code Section 54957.6:

CONFERENCE WITH LABOR NEGOTIATOR:

SAEA, CSEA, SASPOA, CWA  
Bargaining Units  
Mark A. McKinney,  
District Negotiator

- D. With respect to every item of business to be discussed in Closed Session pursuant to Government Code Section 54956.9 Section C - (b) (1):

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION:  
File Number LPD 1603000 DP; One Potential Case

- E. With respect to every item of business to be discussed in Closed Session pursuant to Government Code Section 54956.8:

CONFERENCE WITH REAL PROPERTY NEGOTIATOR:

2406 S. Main St., Santa Ana, CA  
Orin Williams,  
District Representative

The Board may exercise discretion to adjourn to Closed Session at any time during this meeting to instruct its representatives regarding negotiations with represented and unrepresented employees.

RECONVENE REGULAR MEETING AND REPORT ACTION TAKEN IN CLOSED SESSION  
THAT IS REQUIRED TO BE REPORTED OUT AT THIS MEETING.

## RECONVENE REGULAR MEETING

6:00 P.M. MEETING

## PLEDGE OF ALLEGIANCE

## ACKNOWLEDGMENT

- Certification of Votes from Orange County Registrar of Voters and Administration of Oath of Office to Reelected and New Members to Santa Ana Unified School District Board of Education

## OATH OF OFFICE

## ANNUAL ORGANIZATIONAL MEETING

Election of Officers:

- President
- Vice President
- Clerk
- District Representative on County Committee on School District Organization
- Establishment of Date, Time, and Place of Regular Meetings

## RECESS TO RECEPTION FOR SANTA ANA BOARD OF EDUCATION HOSTED BY Santa Ana Educators' Association (SAEA) California School Employees Association (CSEA) Santa Ana School Administrators Association (SASAA) Santa Ana School Police Officers Association (SASPOA)

## RECONVENE REGULAR MEETING

## HIGH SCHOOL STUDENT AMBASSADORS

Individual High School Ambassadors are allowed three-minutes to address the Board on school reports.

- Century – Nallely Perez; Godinez Fundamental – Teddy Moreno; Lorin Grisette Academy – Lidia Garcia; Middle College – Alberto Cruz; REACH Academy - Martin Olea; Santa Ana – Cesar Baranda

## RECOGNITIONS

- Orange County Labor Federation
- Certificated Employee of the Month for December 2016, Linda Perez
- Classified Employee of the Month for December 2016, Jose Moreno

## SUPERINTENDENT'S REPORT

### PUBLIC PRESENTATIONS (Pursuant to Government Code 54954.3)

- Individuals or groups may make presentations or bring matters to the Board's attention that is within the Board's subject matter jurisdiction. Individual speakers are allowed three minutes to address the Board on agenda or non-agenda items.

### 1.0 APPROVAL OF CONSENT CALENDAR

- 1.1 Approval of Regular Board Meeting Minutes - November 15, 2016
- 1.2 Orange County Department of Education First Quarterly Report on Williams Settlement Legislation for Fiscal Year 2016-17
- 1.3 Acceptance of Gifts in Accordance with Board Policy 3290 – Gifts, Grants, and Bequests
- 1.4 Approval of Student Expulsions for Violation of California Education Code Sections 48900, 48900.2, 48900.3, 48900.4, 48900.7, and/or 48915(c) According to Board Policy 5144.1
- 1.5 Approval of Extended Field Trip(s) in Accordance with Board Policy (BP) 6153 – School-Sponsored Trips and Administrative Regulation (AR) 6153.1 – Extended School-Sponsored Trips
- 1.6 Approval of Head Start Certification of Health and Safety Screening
- 1.7 Acceptance of 2016 Investing in Innovation (i3) Competition Grant Fund
- 1.8 Ratification of Resolution Agreement with Office for Civil Rights, U.S. Department of Education on Website Accessibility for Individuals with Disabilities
- 1.9 Ratification of Purchase Order Summary and Listing of all Purchase Orders, for the Period of October 26, 2016 through November 22, 2016
- 1.10 Ratification of Expenditure Summary and Warrants Issued Over \$25,000 for the Period of October 26, 2016 through November 22, 2016
- 1.11 Approval of Rejection of Government Code §910 and §910.2 Claim Against Santa Ana Unified School District – File Number: LPD 1603000 DP
- 1.12 Adoption of Resolution No. 16/17-3151 – Revision of Authorized Signatories
- 1.13 Acceptance of Completion of Contract for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at King Elementary School

- 1.14 Acceptance of Completion of Contract for Bid Package No. 1 – Carpet Replacement at Carver, Harvey, and Muir Fundamental Elementary Schools
- 1.15 Approval of Deductive Change Order No. 1 for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at Pio Pico Elementary School
- 1.16 Acceptance of Completion of Contract for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at Pio Pico Elementary School
- 1.17 Approval of Deductive Change Order No. 1 for Bid Package No. 1907 – Phase 1 Abatement/Demolition at Remington Elementary School Under the State Emergency Repair Program
- 1.18 Acceptance of Completion of Contract for Bid Package No. 1907 – Phase 1 Abatement/Demolition at Remington Elementary School Under the State Emergency Repair Program
- 1.19 Approval of Personnel Calendar Including the Transition of Specific Staff Members with such Topics as: Hiring, Promotions, Transfers, Resignations, Retirements, and Leaves

Items removed from Consent Calendar for discussion and separate action:

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## PUBLIC HEARINGS

- Grant Easement to Southern California Edison for a Right of Way to Access Systems Used for the Purpose of Providing Electrical Power to Vehicle Charging Stations at Building Services Site
- Sunshine Initial Bargaining Proposal from Santa Ana Unified School District (SAUSD) to Santa Ana Educators' Association (SAEA) for 2017-18 School Year

## PRESENTATION

- College and Career Readiness Plan Overview

## REGULAR AGENDA - ACTION ITEMS

- 2.0 Adoption of Resolution No. 16/17-3154 – Grant Easement to Southern California Edison for a Right-of-Way to Access, Install, and Maintain Systems Used to Provide Electrical Power to Vehicle Charging Stations at Building Services Site
- 3.0 Acceptance of Annual Financial Audit Report for Fiscal Year 2015-16
- 4.0 Approval of Certification of First Interim Financial Status (Positive)

- 5.0 Acceptance of Governmental Accounting Standards Board 45 (GASB 45) Valuation Report of Other Post-Employment Benefits
- 6.0 Acceptance of Actuarial Study of Workers' Compensation Program as of June 30, 2016
- 7.0 Ratification of Tentative Agreement with Santa Ana School Police Officers Association (SASPOA) for 2016-2017 School Year
- 8.0 Approval of Restructured Salary Schedule for Lieutenant and Sergeant Positions, not Represented by a Union
- 9.0 Approval of New Job Description: Coordinator, Santa Ana Community Enrichment Partnership
- 10.0 Authorization to Award a Contract for the Purchase of Fresh Bread Products to A&R Food Distributors
- 11.0 Authorization to Award a Contract to Balfour Beatty Construction for Construction Management Services for Classroom Building Project at Valley High School
- 12.0 Authorization to Award a Contract for Bid Package No. 2 – New Playground Equipment and Resurfacing at Kennedy, Lincoln, Madison, and Washington Elementary Schools
- 13.0 Approval of First Amendment to Agreement for Reimbursement of Design and Construction Costs for Roosevelt/Walker Elementary Schools Community Center and Site Improvements with City of Santa Ana
- 14.0 Authorization to Award a Contract for Bid Package No. 1 – Roosevelt/Walker Joint-Use Community Center
- 15.0 Approval of First Amended and Restated Joint Use Agreement with City of Santa Ana for Roosevelt/Walker Elementary Schools Community Center
- 16.0 Adoption of Resolution No. 16/17-3152 – Geographic Usage Restrictions on Certain Redevelopment Agency (RDA) Pass-Through Payments from Redevelopment Projects
- 17.0 Adoption of Resolution No. 16/17-3155 – Board of Education of the Santa Ana Unified School District Approving the Forms of and Authorizing the Execution and Delivery of a Site Lease, a Lease/Purchase Agreement, and an Assignment Agreement, and Authorizing Certain Additional Actions
- 18.0 Adoption of Resolution No. 16/17-3153 – Acceptance of Findings of Annual and Five-Year Reportable/Developer Fees Report for Fiscal Year 2015-16
- 19.0 Consideration of Resolution 16/17-3157, Identifying Santa Ana Unified School District Campuses as Non-Threatening Immigrant Rights Resource Centers for Students and Families

- 20.0 Appointment of Representative to Delegate Assembly for California School Boards Association Region 15

#### **REVISION OF EXISTING BOARD POLICIES**

The Board may direct the revision of any regulation which it finds inconsistent with Board policy. (*Board Bylaw 9312*)

- 21.0 Approval of Revised Board Policies (BP) 3311 – Bids and (BP) 3312 – Contracts (Revised: For Adoption)

21.1 Board Policy (BP) 3311 – Bids (Revised: For Adoption)

21.2 Board Policy (BP) 3312 – Contracts (Revised: For Adoption)

#### **MEETING RECESS**

- The Regular meeting of the Board of Education will recess to open the meeting of the Public Facilities Corporation.

- 22.0 Approval of Appointment of Corporate Directors to Santa Ana Unified School District Public Facilities Corporation

#### **MEETING RECONVENE**

- The Regular meeting of the Board of Education will reconvene.

- 23.0 Adoption of Resolution No. 16/17-3156 – Board of Directors of the Santa Ana Unified School District Public Facilities Corporation Approving the Forms of and Authorizing the Execution and Delivery of a Site Lease, a Lease/Purchase Agreement, and an Assignment Agreement, and Authorizing Certain Additional Actions

#### **BOARD REPORTS**

#### **ADJOURNMENT**

FUTURE MEETING - The next Regular Meeting of the Board of Education will be held on Tuesday, January 24, 2017, at 6:00 p.m.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Certification of Votes from Orange County Registrar of Voters and Administration of Oath of Office to Reelected and New Members to Santa Ana Unified School District Board of Education**

**ITEM:**                   **Acknowledgment**

**SUBMITTED BY:**   **Stefanie P. Phillips, Ed.D., Superintendent**

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to acknowledge the Certification of Votes from the Orange County Registrar of Voters and administer the Oath of Office for re-elected Board member and new Board members.

**RATIONALE:**

At this meeting, the Board will receive and acknowledge the Certification from the Orange County Registrar of Voters and administer the Oath of Office to Ms. Cecilia Iglesias, Dr. Rigo Rodriguez, and Dr. Alfonso Alvarez.

**FUNDING:**

Not applicable

**RECOMMENDATION:**

Acknowledge the Certification of Votes from the OC Registrar of Voters and administration of the Oath of Office to reelected member to Board of Education Ms. Cecilia Iglesias and new members Dr. Rigo Rodriguez, and Dr. Alfonso Alvarez.

SPP/cg



STATE OF CALIFORNIA)  
COUNTY OF ORANGE )ss.

SANTA ANA UNIFIED SCHOOL DISTRICT

EARLY VOTING BALLOTS CAST:	1,291
PRECINCT BALLOTS CAST:	24,896
VOTE-BY-MAIL BALLOTS CAST:	32,429
TOTAL BALLOTS CAST:	58,616

WITNESS my hand and Official Seal this 6th day of December, 2016.



*W. K.*

NEAL KELLEY  
Registrar of Voters  
Orange County



# *Certificate of Election*

State of California, County of Orange

This is to certify that *Cecilia "Ceci" Iglesias* was elected to the office of *Governing Board Member, Santa Ana Unified School District*, at the election held *November 8, 2016*. The official returns of said election and statement of votes cast are on file in the office of the Board of Supervisors, County of Orange.



*Witness my hand and official seal this*

*6th day of December, 2016*

A handwritten signature in black ink, appearing to read "Neal Kelley".

Neal Kelley  
Registrar of Voters



# *Certificate of Election*

State of California, County of Orange

This is to certify that ***Rigo Rodriguez*** was elected to the office of ***Governing Board Member, Santa Ana Unified School District***, at the election held ***November 8, 2016***. The official returns of said election and statement of votes cast are on file in the office of the Board of Supervisors, County of Orange.



*Witness my hand and official seal this*

***6th day of December, 2016***

**Neal Kelley**  
Registrar of Voters



# ***Certificate of Election***

State of California, County of Orange

This is to certify that *Alfonso Alvarez* was elected to the office of *Governing Board Member, Santa Ana Unified School District*, at the election held *November 8, 2016*. The official returns of said election and statement of votes cast are on file in the office of the Board of Supervisors, County of Orange.



*Witness my hand and official seal this*

*6th day of December, 2016*

**Neal Kelley**  
Registrar of Voters



**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Annual Organizational Meeting: Election of Officers, District Representative on County Committee on School District Organization, and Dates, Time, and Location of Regular Board Meetings for 2017

**ITEM:** Election of Officers

**SUBMITTED BY:** Stefanie P. Phillips, Ed.D., Superintendent

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek the election of officers within the Board of Education and approve Board meeting dates for calendar year 2017. The Board of Education will hold its Annual Organizational Meeting on December 13, 2016.

**RATIONALE:**

1. Although Education Code Section 35143 requires only that a president and secretary of the Board be elected; it has been the practice of the District to elect a President of the Board, Vice President of the Board, and Clerk of the Board for one year terms.
2. In accordance with Board Policy, the Superintendent serves as Secretary of the Board of Education.
3. Current officers are:  
John Palacio, President; Rob Richardson, Vice President; Valerie Amezcua, Clerk; José Alfredo Hernández, Member; and Cecilia “Ceci” Iglesias, Member.
4. Responsibilities of Officers:

President:

The President of the Board of Trustees shall preside at all regular and special meetings; call special meetings as provided for by law; sign documents on behalf of the Board of Trustees as may require his/her signature; and represent colleagues in relations with other Boards of Trustees.

Vice President:

Shall assume the President's duties in the absence of the President of the Board.

Clerk:

May sign documents which have been authorized by action on behalf of the Board of Education.

5. District Representative to the County Committee on School District Organization (Currently, Mr. Richardson is the SAUSD representative).
6. All officers assume responsibility in December of 2016.

7. The Board is requested to approve Meeting Dates for 2017 as follows:

January 17	Special Board Meeting	June 27	Regular
January 24	Regular	July 25	Regular
February 14	Regular	August 22	Regular
February 28	Study Session	September 12	Regular
March 14	Regular	September 26	Study Session
March 28	Regular	October 10	Regular
April 11	Regular	October 24	Study Session
April 25	Study Session	November 14	Regular
May 9	Regular	November 28	Regular
May 23	Regular	December 12	Annual Organizational Meeting
June 13	Regular		

*Dates subject to change*

Meetings are held the second and fourth Tuesdays of the month at 6:00 p.m. in the Board Room of the Administration Building, 1601 E. Chestnut Ave., Santa Ana (unless the meeting is moved to another site, rescheduled, or cancelled by the Board of Education).

**FUNDING:**

Not Applicable

**RECOMMENDATION:**

Approve election of officers within the Board of Education, identify representatives, and approve Board meeting dates, time, and location for 2017.

SPP/cg

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Orange County Labor Federation**

**ITEM:**                   **Recognition**

**SUBMITTED BY:**   **Valerie Amezcua, Clerk, Board of Education**

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to recognize the Orange County Labor Federation and its Youth Employment Program for their continued support in the Santa Ana Unified School District and most recently, the Spurgeon Intermediate School community.

**RATIONALE:**

The Board of Education requests acknowledgement of the Orange County Labor Federation for its contributions and the donation of five food pallets to Spurgeon Intermediate School students and their families. Mr. Carlos Camacho, Grant Director and Ms. Judy Vega, Organizer were instrumental in making this possible and will be present at the meeting.

**FUNDING:**

Not Applicable

**RECOMMENDATION:**

Recognize the Orange County Labor Federation.

SPP/cg



**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                      **Certificated Employee of the Month for December 2016, Linda Perez**

**ITEM:**                      **Recognition**

**SUBMITTED BY:**   **Mark A. McKinney, Associate Superintendent, Human Resources**

**PREPARED BY:**   **Mark A. McKinney, Associate Superintendent, Human Resources**

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to recognize the Certificated Employee of the Month for December 2016.

**RATIONALE:**

A selection committee, consisting of certificated employees, has reviewed nominees and selected the Certificated Employee of the Month for December 2016. The members have selected Linda Perez, Speech and Language Pathologist, Harvey Elementary School.

**FUNDING:**

Not Applicable

**RECOMMENDATION:**

Recognize Linda Perez as Certificated Employee of the Month for December 2016.

  
MAM:nr:ea

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Classified Employee of the Month for December 2016, Jose Moreno

**ITEM:** Recognition

**SUBMITTED BY:** Mark A. McKinney, Associate Superintendent, Human Resources

**PREPARED BY:** Mark A. McKinney, Associate Superintendent, Human Resources

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to recognize the Classified Employee of the Month for December 2016.

**RATIONALE:**

A selection committee, consisting of classified employees, has reviewed nominees and selected the Classified Employee of the Month for December 2016. The members have selected Jose Moreno, Plant Custodian, Garfield Elementary School.

**FUNDING:**

Not Applicable

**RECOMMENDATION:**

Recognize Jose Moreno as Classified Employee of the Month for December 2016.

  
MAM:nr:ea

Santa Ana Unified School District  
1601 E. Chestnut Avenue  
Santa Ana, California 92701

MINUTES

REGULAR MEETING  
SANTA ANA BOARD OF EDUCATION

November 15, 2016

CALL TO ORDER

The meeting was called to order at 5:13 p.m. by Board President Palacio. Other members in attendance were Ms. Amezcua, Mr. Hernández, and Ms. Iglesias.

CLOSED SESSION PRESENTATIONS

Mr. Palacio asked those wishing to address the Board in matters pertaining to Closed Session to step to the lectern.

There were no individuals wishing to address the Board.

RECESS TO CLOSED SESSION

The Regular Board meeting was immediately recessed at 5:13 p.m. to consider public employment, negotiations, anticipated litigation, existing litigation, and real property negotiations.

Mr. Richardson arrived at 5:18 p.m.

RECONVENE OPEN MEETING

The Regular Board meeting reconvened at 6:45 p.m.

Cabinet members present were Dr. Phillips, Dr. Haglund, Mr. McKinney, Ms. Lohnes, Ms. Pueblos, Ms. Douglas, Mr. Williams, and Dr. Jimenez.

PLEDGE OF ALLEGIANCE

The meeting was opened with the Pledge of Allegiance led by Katherine Ortega, 8<sup>th</sup> Grade student at MacArthur Fundamental Intermediate School.

**REPORT OF ACTION TAKEN IN CLOSED SESSION**

**By a vote of 5-0, the Board took action to appoint Dr. Edmond T. Heatley, as Deputy Superintendent, Administrative Services.**

Moved: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua X Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Seconded: Palacio \_\_\_\_\_ Richardson X Amezcua \_\_\_\_\_ Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Ayes: Palacio X Richardson X Amezcua X Hernández X Iglesias X  
 Noes: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua \_\_\_\_\_ Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Final Vote: Ayes 5 Noes 0 Abstain \_\_\_\_\_ Absent \_\_\_\_\_

**By a vote of 3-2, the Board took action to appoint Devin E. Lawson, as Executive Director, Human Resources.**

Moved: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua \_\_\_\_\_ Hernández \_\_\_\_\_ Iglesias X  
 Seconded: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua X Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Ayes: Palacio X Richardson \_\_\_\_\_ Amezcua X Hernández \_\_\_\_\_ Iglesias X  
 Noes: Palacio \_\_\_\_\_ Richardson X Amezcua \_\_\_\_\_ Hernández X Iglesias \_\_\_\_\_  
 Final Vote: Ayes 3 Noes 2 Abstain \_\_\_\_\_ Absent \_\_\_\_\_

**By a vote of 5-0, the Board took action to appoint Jamie Bates, as Assistant Principal, Segerstrom High School.**

Moved: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua X Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Seconded: Palacio \_\_\_\_\_ Richardson X Amezcua \_\_\_\_\_ Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Ayes: Palacio X Richardson X Amezcua X Hernández X Iglesias X  
 Noes: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua \_\_\_\_\_ Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Final Vote: Ayes 5 Noes 0 Abstain \_\_\_\_\_ Absent \_\_\_\_\_

**By a vote of 5-0, the Board took action to appoint Mary "Rebecca" Churnside, as Assistant Principal, Madison Elementary School.**

Moved: Palacio \_\_\_\_\_ Richardson X Amezcua \_\_\_\_\_ Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Seconded: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua X Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Ayes: Palacio X Richardson X Amezcua X Hernández X Iglesias X  
 Noes: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua \_\_\_\_\_ Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Final Vote: Ayes 5 Noes 0 Abstain \_\_\_\_\_ Absent \_\_\_\_\_

**By a vote of 5-0, the Board took action to appoint Roman Torres, as Manager of Custodial Services.**

Moved: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua X Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Seconded: Palacio \_\_\_\_\_ Richardson X Amezcua \_\_\_\_\_ Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Ayes: Palacio X Richardson X Amezcua X Hernández X Iglesias X  
 Noes: Palacio \_\_\_\_\_ Richardson \_\_\_\_\_ Amezcua \_\_\_\_\_ Hernández \_\_\_\_\_ Iglesias \_\_\_\_\_  
 Final Vote: Ayes 5 Noes 0 Abstain \_\_\_\_\_ Absent \_\_\_\_\_

HIGH SCHOOL STUDENT AMBASSADORS

Chavez - Juana Zamora; REACH Academy - Martin Olea; Saddleback - Stephanie Duarte; Segerstrom - Genesis Cortez; Santa Ana Valley - Alexander Duarte

Juana, Martin, Stephanie, Genesis, and Alexander provided highlights to the Board of current events, information, and activities at their respective high schools.

RECOGNITIONS / ACKNOWLEDGMENTS

Summer 2016 Jet Propulsion Laboratory Scholarship Recipients

Steve Ramirez, Juliana Gonzalez, Natali Pacheco, Sara Valencia, Alejandro Aguilera, Paul Le, Andres Muniz, and Noah Tristan were acknowledged as the 2016 NASA Jet Propulsion Laboratory Student Interns.

Michael Howard and Operation Clean Slate

Mr. Michael Howard, Founder and Executive Director of Operation Clean Slate was recognized for developing artistic alternatives of self-expression with Santa Ana students.

Certificated Employee of the Month for November 2016, Amber Lund

Amber Lund was selected as the Certificated Employee of the Month of November for displaying a remarkably positive attitude on a daily basis and a total "can do" approach to all tasks assigned, and she consistently puts students out in front of everything she does.

Classified Employee of the Month for November 2016, Alma Moraga

Alma Moraga was selected as the Classified Employee of the Month of November because she is a person of extreme character and holds herself to a higher standard in everything she does.

Special Acknowledgement to Mr. Richardson and Mr. Hernández

Board President Palacio acknowledged and presented plaques of appreciation to Rob Richardson and José Alfredo Hernández for their public service to Santa Ana Unified School District.

**SUPERINTENDENT'S REPORT**

As a result to the Presidential Election, Dr. Phillips, Cabinet, and Administrators provided support to the array of emotions many students and families are having. Superintendent mentioned the tremendous response by community members, staff, and parents at the Superintendents State of the District Breakfast. She also raised over \$5,000 for Santa Ana Assistance League's Operation School Bell at Disneyland's Carousel of Dreams. Superintendent Phillips concluded her report by announcing the 4<sup>th</sup> Annual High School Marching Band Showcase on November 17<sup>th</sup>, her participation at the Santa Ana, Chamber of Commerce President's Round Table, and the CIF Playoffs for Santa Ana, Segerstrom, and Godinez Fundamental High School all on November 18<sup>th</sup>.

PUBLIC PRESENTATIONS

Araceli Cazales and Alex Sanchez recognized Mr. Richardson and Mr. Hernández for their service. Marla Bock addressed the Board related to providing child care at meetings.

**1.0 APPROVAL OF CONSENT CALENDAR**

It was moved by Mr. Richardson, seconded by Ms. Amezcua, and carried 3-0, Mr. Hernández and Ms. Iglesias not present, to approve the Consent Calendar as follows:

- 1.1 Approval of Regular Board Meeting Minutes - October 25, 2016
- 1.2 2015-16 Annual Report for Williams Settlement Legislation
- 1.3 Acceptance of Gifts in Accordance with Board Policy 3290 - Gifts, Grants, and Bequests
- 1.4 Approval of Extended Field Trip(s) in Accordance with Board Policy (BP) 6153 - School- Sponsored Trips and Administrative Regulation (AR) 6153.1 - Extended School-Sponsored Trips
- 1.5 Approval of Payment and Reimbursement of Costs Incurred for Student with Disabilities for 2016-17 School Year
- 1.6 Approval of Agreement with Grupo Crecer for Period of January 26 through March 16, 2017
- 1.7 Approval of Agreement with Houghton Mifflin Harcourt for Period of November 16, 2016 through November 15, 2017
- 1.8 Approval of Agreement with Madison Park Neighborhood Association/GREEN Project for Period of November 19, 2016 through June 3, 2017
- 1.9 Approval of Agreement with Rebeca Juarez for Period of November 16, 2016 through June 1, 2017
- 1.10 Authorization to Amend the Agreement with Cumming Construction Management, Inc.
- 1.11 Approval of Increase to Funding Amount for Consultant Agreement between Investigation Firm of Nicole Miller & Associates, Inc. and Human Resources Department
- 1.12 Ratification of Purchase Order Summary and Listing of all Purchase Orders, for the Period of October 12, 2016 through October 25, 2016
- 1.13 Ratification of Expenditure Summary and Warrants Issued Over \$25,000 for the Period of October 12, 2016 through October 25, 2016

- 1.14 Approval of Substitute Subcontractor for Earthwork and Grading for Bid Package No. 1907 - Phase 2 Classroom Building Replacement and Addition at Remington Elementary School Under Emergency Repair Program
- 1.15 Approval of Deductive Change Order No. 1 for Bid Package No. 1 - Dance Floor Replacement at Santa Ana High School
- 1.16 Acceptance of Completion of Contract for Bid Package No. 1 - Dance Floor Replacement at Santa Ana High School
- 1.17 Approval of Personnel Calendar Including the Transition of Specific Staff Members with such Topics as: Hiring, Promotions, Transfers, Resignations, Retirements, and Leaves

#### PUBLIC HEARING

#### Public Disclosure of Tentative Agreement with Santa Ana School Police Officers Association (SASPOA)

Mr. Palacio declared the Public Hearing open. He asked those wishing to address the Board to step to the lectern.

After hearing no comments, Mr. Palacio declared the Public Hearing closed.

#### Change in Order of Agenda

#### **REGULAR AGENDA - ACTION ITEMS**

- 2.0 APPROVAL OF SAUSD DEPUTY SUPERINTENDENT, ADMINISTRATIVE SERVICES EMPLOYMENT AGREEMENT

It was moved by Ms. Amezcua, seconded by Mr. Richardson, and carried 4-0, Mr. Hernández not present, to approve the Deputy Superintendent, Administrative Services employment agreement with SAUSD.

- 3.0 ACCEPT SANTA ANA EDUCATORS' ASSOCIATION'S (SAEA) INITIAL BARGAINING PROPOSAL TO SANTA ANA UNIFIED SCHOOL DISTRICT (SAUSD) FOR 2017-18 SCHOOL YEAR

It was moved by Mr. Richardson, seconded by Mr. Palacio, and carried 3-1. Ms. Iglesias dissenting and Mr. Hernández not present, to accept the Santa Ana Educators' Association (SAEA) Initial Bargaining Proposal to the Santa Ana Unified School District (SAUSD) for the 2017-18 school year.

- 4.0 APPROVAL OF DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS FOR 2016-17 SCHOOL YEAR

It was moved by Ms. Amezcua, seconded by Mr. Richardson, and carried 4-0, Mr. Hernández not present, to approve the Declaration of Need for Fully Qualified Educators for the 2016-17 school year as requested by the California Commission on Teacher Credentialing.



5.0 APPROVAL OF AGREEMENT AND SECOND AMENDMENT TO GROUND LEASE BETWEEN SANTA ANA UNIFIED SCHOOL DISTRICT AND EL SOL SCIENCE & ARTS ACADEMY CHARTER SCHOOL

It was moved by Mr. Richardson, seconded by Ms. Amezcua, and carried 5-0, to approve the amendment with the condition that the ADA concern cited by DSA staff be corrected within 60 days. If DSA does not rescind and approve all aspects of the project, including this off-site work, the amendment shall be considered disapproved.

6.0 APPROVAL OF AGREEMENT TO PREFUND OTHER POST EMPLOYMENT BENEFITS THROUGH CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST PROGRAM AND DELEGATION OF AUTHORITY TO REQUEST DISBURSEMENTS

It was moved by Ms. Amezcua, seconded by Mr. Richardson, and carried 5-0, to approve agreement with California Public Employees' Retirement System to participate in the California Employer's Retiree Benefit Trust Program for the prefunding of retiree health benefits, delegate authority for program disbursements as specified, and authorized a \$10M fund transfer from the Special Reserve Fund, for Postemployment Benefits to the California Employer's Retiree Benefit Trust in 2016-17.

7.0 ACCEPTANCE OF ANAHEIM DUCKS FOUNDATION DONATION OF AN OUTDOOR "STREET HOCKEY" RINK AT MCFADDEN INTERMEDIATE SCHOOL

It was moved by Ms. Amezcua, seconded by Ms. Iglesias, and carried 5-0, to 1) accept the Anaheim Ducks Foundation donation for an outdoor "street hockey" rink, valued at approximately \$55,000; and 2) approve outdoor "street hockey" rink at McFadden Intermediate School; and 3) approve the execution of the agreement.

8.0 ADOPTION OF RESOLUTION NO. 16/17-3147 AUTHORIZATION OF AMENDMENT NO. 04 TO CALIFORNIA STATE PRESCHOOL PROGRAM CONTRACT CSPP-6334 FOR 2016-17 PROGRAM YEAR

It was moved by Ms. Iglesias, seconded by Mr. Richardson, and carried 5-0, to adopt Resolution No. 16/17-3147 to authorize Amendment No. 04 to the California State Preschool Program Contract CSPP-6334 for the 2016-17 program year.

9.0 ADOPTION OF RESOLUTION NO. 16/17-3140 - INTENT TO GRANT EASEMENT TO SOUTHERN CALIFORNIA EDISON FOR A RIGHT-OF-WAY TO ACCESS, INSTALL, AND MAINTAIN SYSTEMS USED TO PROVIDE ELECTRICAL POWER TO VEHICLE CHARGING STATIONS AT BUILDING SERVICES SITE

It was moved by Ms. Amezcua, seconded by Mr. Richardson, and carried 5-0, to adopt Resolution No. 16/17-3140 to declare intent to grant an easement to the Southern California Edison for a right-of-way to access, install, and maintain systems used to provide electrical power to vehicle charging stations at the Building Services site.

10.0 AUTHORIZATION TO AWARD A CONTRACT FOR BID PACKAGE NO. 1 - CLASSROOM BUILDINGS AT VALLEY HIGH SCHOOL

It was moved by Mr. Richardson, seconded by Mr. Hernández, and carried 5-0, to authorize staff to award a contract to R.C. Construction for Bid Package No. 1 - Classroom Buildings at Valley High School.

**REVISION OF EXISTING BOARD POLICIES**

BOARD BYLAW (BB) 9222 - RESIGNATION (REVISED: FOR ADOPTION)

It was moved by Ms. Amezcua, seconded by Mr. Richardson, and carried 5-0, to adopt the revised Board Bylaw (BB) 9222 - Resignation.

BOARD BYLAW (BB) 9270 - CONFLICT OF INTEREST (REVISED: FOR ADOPTION)

It was moved by Ms. Amezcua, seconded by Mr. Richardson, and carried 5-0, to adopt the revised Board Bylaw (BB) 9270 - Conflict of Interest.

PRESENTATION

Local Control Accountability Plan Data Report for 2016-17 School Year

Ms. Pueblos, Assistant Superintendent, School Performance and Culture provided the Board with multiple theories of the Local Control and Accountability Plan actions.

**BOARD AND STAFF REPORTS/ACTIVITIES**

Mr. Hernández

- Announced The Diary of Anne Frank at the Segerstrom High School Theater on November 17<sup>th</sup> and 18<sup>th</sup>.

Ms. Amezcua

- Attended Valley de Los Muertos;
- Attended the Superintendent State of the District Breakfast with Parents and Parents, great experience;
- Attended the Math Fair and the Santa An High School Band Thanksgiving Dinner;
- Announced the 2<sup>nd</sup> Speech And Debate for intermediate schools on December 3, 2016.

Mr. Richardson

- Attended the Superintendent State of the District Breakfast, great morning with business partners and parents;

Ms. Iglesias

- Attended the Superintendent State of the District Breakfast with partners and parents;
- Attended the Santa Ana High School football game;
- Attended the Math Fair with Mind Institute;
- Wished everyone a Happy Thanksgiving.

Mr. Palacio

- Thanked Mr. Richardson and Mr. Hernández for their service;
- Attended the Superintendent State of the District Breakfast with partners and parents;
- Attended the Santa Ana High School Band Thanksgiving Dinner;
- Announced the REACH Academy Harvest Festival on November 18<sup>th</sup>;
- Announced the CENA event on December 24<sup>th</sup>;
- Met with the LGBT and undocumented communities;
- Wished everyone a Happy Thanksgiving Holiday.

**ADJOURNMENT**

There being no further business to come before the Board, the Board meeting was adjourned in memory of Hector Mancilla and Leslie Williams at 9:39 p.m. by Board Clerk Amezcua.

The next Regular Meeting will be held on Tuesday, December 13, 2016, at 6:00 p.m.

ATTEST:

\_\_\_\_\_  
Stefanie P. Phillips, Ed.D.  
Secretary  
Santa Ana Board of Education

# CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>RETIREMENT</b>					
Fairbairn, Sherman	Teacher	Diamond	October 28, 2016		Retirement - 16 years
<b>RESIGNATION</b>					
	Speech and Language Pathologist				
Johnson, Constance		Speech Department	May 13, 2016		Personal - 3 months
<b>NEW HIRES/RE-HIRES 2016-17</b>					
Barden, Judith	PAR TOSA	Human Resources	November 1, 2016		Rehire - Probationary I (29.7% contract)
Toelkes, Denyse	Teacher	Thorpe	October 18, 2016		New Hire - Temporary 44909
<b>LEAVE (21 duty days or more) - Without Pay and Without Benefits</b>					
Alvarez, Lorena	Teacher	Special Education	October 26, 2016	June 22, 2017	Personal
Palomino, Carina	Teacher	Advanced Learning Academy	February 14, 2017	June 22, 2017	Personal

Mark A. McKinney, Associate Superintendent, Human Resources

## CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>CO-CURRICULAR 2016-17</b>					
Brown, Sandra		Carr	2016-17		Vocal Music
Crawford, Brian		Carr	2016-17		Drama Production, Yearbook
Jack, Jedediah		Carr	2016-17		Journalism
Pineda, Alexandra		Carr	2016-17		Student Government Advisor (sharing)
Solares, Elizabeth		Carr	2016-17		Instrumental Music Band, Instrumental Music Orchestra
Ta, Sandy		Carr	2016-17		Student Government Advisor (sharing)
Aguero, Mark		Century	2016-17		Instrumental Music Band, Instrumental Music Orchestra, Drill Team
Akamine, Brian		Century	2016-17		Vocal Music
Alvarado, Joaquin		Century	2016-17		Activities Director
Bojorquez, Linsey		Century	2016-17		Print Yearbook
Bush, Mark		Century	2016-17		Broadcast Journalism
Fidel, Brianna		Century	2016-17		Pep Squad

Mark A. McKinney, Associate Superintendent, Human Resources

**CERTIFICATED PERSONNEL CALENDAR**

**Personnel Calendar**

**Board Meeting - November 15, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>CO-CURRICULAR 2016-17 (Continued)</b>					
Goodrich, Nathan		Century	2016-17		Print Journalism, Forensics
Manntai, Jessica		Century	2016-17		Senior Class Advisor
Shepherd, Christine		Century	2016-17		Drama
Silverman, Lynn		Century	2016-17		Dance Team
Putros, Danial		Chavez	2016-17		Senior Class Advisor
Rush, Kathryn		Chavez	2016-17		Activities Director
Bondoc, Maria		Godinez	2016-17		Tall Flags
Feuerborn, Joyce		Godinez	2016-17		Print Journalism, Broadcast Journalism
Hernandez, Marissa		Godinez	2016-17		Print Yearbook
Marting, Richard		Godinez	2016-17		Drama
Mc Mahon, Jeanette		Godinez	2016-17		Vocal Music
Santos, Mark		Godinez	2016-17		Instrumental Music Band, Instrumental Music Orchestra
Sotelo, Laura		Godinez	2016-17		Dance Team
Tena, Daniel		Godinez	2016-17		Senior Class Advisor, Activities Director

**Mark A. McKinney, Associate Superintendent, Human Resources**

## CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
CO-CURRICULAR 2016-17 (Continued)					
Helstrom, Samantha		Lathrop	2016-17		Student Government Advisor (sharing)
Phillips, Nicole		Lathrop	2016-17		Student Government Advisor (sharing)
Wolff, Amanda		Lathrop	2016-17		Yearbook
Mohammadi, Mehdi		Lorin Grisct	2016-17		Print Yearbook
Veitch, Deborah		Lorin Grisct	2016-17		Activities Director
Celestino, Gregory		MacArthur	2016-17		Journalism, Yearbook
Eastly, Nicole		MacArthur	2016-17		Vocal Music
Holdcroft, Althea		MacArthur	2016-17		Instrumental Music Band, Instrumental Music Orchestra
Kotler, Holly		MacArthur	2016-17		Drama Production
Vicario, Maria		MacArthur	2016-17		Student Government Advisor
Boyer, Gregory		McFadden	2016-17		Instrumental Music Band, Instrumental Music Orchestra

Mark A. McKinney, Associate Superintendent, Human Resources



**CERTIFICATED PERSONNEL CALENDAR**

**Personnel Calendar**

**Board Meeting - November 15, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>CO-CURRICULAR 2016-17 (Continued)</b>					
Devine, Anne		McFadden	2016-17		Journalism, Yearbook
Ellis, Gregory		McFadden	2016-17		Vocal Music
Hetherington-Schwartz, Tami		McFadden	2016-17		Tall Flags
Ochoa Ceja, Maritza		McFadden	2016-17		Pep Squad, Drill Team
Sohner, Kelly		McFadden	2016-17		Drama Production, Student Government Advisor
Axtell, Aaron		Mendez	2016-17		Instrumental Music Band, Instrumental Music Orchestra
Hoffmann, Alan		Mendez	2016-17		Journalism
Radford, David		Mendez	2016-17		Drama Production
Rubio, Sandra		Mendez	2016-17		Yearbook
Salas, April		Mendez	2016-17		Student Government Advisor
Ramos, Rafael		Middle College	2016-17		Senior Class Advisor, Activities Director

**Mark A. McKinney, Associate Superintendent, Human Resources**

## CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>CO-CURRICULAR 2016-17 (Continued)</b>					
Christensen, Matthew		Saddleback	2016-17		Drill Team
Connell, Jennifer		Saddleback	2016-17		Drama, Vocal Music
Corr, Sandra		Saddleback	2016-17		Dance Team
Fields, Jennie		Saddleback	2016-17		Print Yearbook
Knight, Sean		Saddleback	2016-17		Instrumental Music Band, Tall Flags
Rivera, Zayra		Saddleback	2016-17		Pep Squad
					Senior Class Advisor, Activities Director
Turner, Rosalind		Saddleback	2016-17		
Cobb-Woll, Kathryn		Santa Ana	2016-17		Vocal Music
De Los Santos, Victor		Santa Ana	2016-17		Instrumental Music Band, Tall Flags
Enloe, Elizabeth		Santa Ana	2016-17		Print Journalism, Print Yearbook
Erikson, Tom		Santa Ana	2016-17		Peer Court
Kaye, Joseph		Santa Ana	2016-17		Instrumental Music Orchestra
Noel, Barbara		Santa Ana	2016-17		Drill Team, Dance Team
Schwinge, Terrence		Santa Ana	2016-17		Drama
Solis, Eric		Santa Ana	2016-17		Activities Director

Mark A. McKinney, Associate Superintendent, Human Resources

**CERTIFICATED PERSONNEL CALENDAR**

**Personnel Calendar**

**Board Meeting - November 15, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>CO-CURRICULAR 2016-17 (Continued)</b>					
Altamirano, Lillian		Segerstrom	2016-17		Print Journalism
Garcia, Raul		Segerstrom	2016-17		Instrumental Music Band, Instrumental Music Orchestra, Tall Flags
Han, Grace		Segerstrom	2016-17		Vocal Music
Handley, Stephanie		Segerstrom	2016-17		Print Yearbook
Maldonado, Angela		Segerstrom	2016-17		Drill Team and Pep Squad
Mitchell, Laura		Segerstrom	2016-17		Drama
Reekers, Annie		Segerstrom	2016-17		Dance Team, Activities Director
Tsai, Becky		Segerstrom	2016-17		Senior Class Advisor
Cronmiller, Kelsey		Sierra	2016-17		Pep Squad, Drill Team, Student Government Advisor
Jacobs, Linda		Sierra	2016-17		Drill Team/Pep Squad
Nagle, Janelle		Sierra	2016-17		Journalism
Serrano, Corin		Sierra	2016-17		Drama Production, Tall Flags

**Mark A. McKinney, Associate Superintendent, Human Resources**

## CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>CO-CURRICULAR 2016-17 (Continued)</b>					
Tory, Susan		Sierra	2016-17		Instrumental Music Band, Instrumental Music Orchestra
Darrow, Krystal		Spurgeon	2016-17		Student Government Advisor
Holland, Caran		Spurgeon	2016-17		Vocal Music
Olah, Cassie		Spurgeon	2016-17		Instrumental Music Band, Instrumental Music Orchestra
Cheng, Jessica		Valley	2016-17		Vocal Music
Dreyer, Claire		Valley	2016-17		Drama
Dzul-Baron, Darlene		Valley	2016-17		Tall Flags (sharing)
Guilkey, Rachel		Valley	2016-17		Activities Director
Hernandez, Joaquin		Valley	2016-17		Instrumental Music Band, Instrumental Music Orchestra, Pep Squad, Tall Flags (sharing)
Lara, Yuri		Valley	2016-17		Senior Class Advisor
Sackett, Rebecca		Valley	2016-17		Print Yearbook
Torres, Brenda		Valley	2016-17		Dance Team

Mark A. McKinney, Associate Superintendent, Human Resources

# CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
CO-CURRICULAR 2016-17 (Continued)					
Tran, Ngoc		Valley	2016-17		Broadcast Journalism
Alvarez, Guillermo		Villa	2016-17		Instrumental Music Band, Instrumental Music Orchestra, Vocal Music
Nguyen, An		Villa	2016-17		Journalism
Streckfus, Anne Marie		Villa	2016-17		Yearbook
Velasco, Alfonso		Villa	2016-17		Student Government Advisor
Beltran, Ammy		Willard	2016-17		Drama Production
DelaCuadra, Jeremy		Willard	2016-17		Instrumental Music Band
Donovan, Dan		Willard	2016-17		Yearbook
Ghods, Mona		Willard	2016-17		Instrumental Music Orchestra
STIPENDS 2016-17					
Amosa, Dan		Carr	2016-17		AVID Coordinator

Mark A. McKinney, Associate Superintendent, Human Resources

## CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
STIPENDS 2016-17 (Continued)					
Hutchens, Leslie		Carr	2016-17		GATE Site Coordinator (sharing)
Magruder, Jill		Carr	2016-17		GATE Site Coordinator (sharing)
Mendoza, Carolyn		Carr	2016-17		Lead Counselor
Butler, Merlo		Century	2016-17		AVID Coordinator
Setlich, Laurette		Century	2016-17		GATE Site Coordinator
Vazquez, Mireya		Century	2016-17		Lead Counselor
Bondoc, Maria		Godinez	2016-17		Math Team
Castro, Elizabeth		Godinez	2016-17		Lead Counselor
Jocham, Laurie		Godinez	2016-17		GATE Site Coordinator
Montero, Adrian		Godinez	2016-17		OCAD (sharing)
Morgan, Robert		Godinez	2016-17		AVID Coordinator
Siddall, Marie-Claire		Godinez	2016-17		Kiwanis Bowl (sharing), OCAD (sharing)
Statler, Monique		Godinez	2016-17		Kiwanis Bowl (sharing)

Mark A. McKinney, Associate Superintendent, Human Resources

**CERTIFICATED PERSONNEL CALENDAR**

**Personnel Calendar**

**Board Meeting - November 15, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>STIPENDS 2016-17 (Continued)</b>					
Maki, Sarah		Lathrop	2016-17		GATE Site Coordinator
Raya, Paul		Lathrop	2016-17		Lead Counselor
Sullivan, Lory		Lathrop	2016-17		AVID Coordinator
Kim, Duy		Lorin Grisct	2016-17		AVID Coordinator
Rios, Adrian		Lorin Grisct	2016-17		Lead Counselor
Manske, Tammy		MacArthur	2016-17		AVID Coordinator
Sprafka, John		MacArthur	2016-17		GATE Site Coordinator
Tristan, Laurie		MacArthur	2016-17		Lead Counselor
Espinoza Onofre, Danelia		McFadden	2016-17		Lead Counselor
McDonald-Van Dyke, Jennifer		McFadden	2016-17		GATE Site Coordinator
Sotolongo, Mildred		McFadden	2016-17		AVID Coordinator
Gallardo, Eddie		Mendez	2016-17		AVID Coordinator
Park, Deborah		Mendez	2016-17		GATE Site Coordinator
Tran, Tina		Mendez	2016-17		Lead Counselor
Espinosa, Velina		Middle College	2016-17		AVID Coordinator

## CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
STIPENDS 2016-17 (Continued)					
Conners, Camron		Saddleback	2016-17		OCAD
Morgan, Juliana		Saddleback	2016-17		Kiwanis Bowl
Sachs, Stephanie		Saddleback	2016-17		Lead Counselor
Turner, Rosalind		Saddleback	2016-17		GATE Site Coordinator
Whittington, Cheryl		Saddleback	2016-17		AVID Coordinator
Dukus, Robert		Santa Ana	2016-17		Kiwanis Bowl (sharing)
Erikson, Tom		Santa Ana	2016-17		Mock Trial
Hinman, Robert		Santa Ana	2016-17		Kiwanis Bowl (sharing)
Huizar, Ann		Santa Ana	2016-17		GATE Site Coordinator
Nguyen, Dana		Santa Ana	2016-17		AVID Coordinator
Ridoutt-Schonborn, Arlette		Santa Ana	2016-17		Lead Counselor
Griset-Villanueva, Gabrielle		Segerstrom	2016-17		Lead Counselor (sharing)
Lara, Maria		Segerstrom	2016-17		Lead Counselor (sharing)
Lund, Amber		Segerstrom	2016-17		GATE Site Coordinator
Martinez, Andres		Segerstrom	2016-17		Kiwanis Bowl

Mark A. McKinney, Associate Superintendent, Human Resources



**CERTIFICATED PERSONNEL CALENDAR**

**Personnel Calendar**

**Board Meeting - November 15, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>STIPENDS 2016-17 (Continued)</b>					
Mateo, Amelia		Segerstrom	2016-17		AVID Coordinator
Neufeld, Sara		Segerstrom	2016-17		Mock Trial
De la Pena, Juliet		Sierra	2016-17		Lead Counselor
Nagle, Janelle		Sierra	2016-17		AVID Coordinator
Smith, Kathy		Sierra	2016-17		GATE Site Coordinator
Leonetti, Lindsey		Spurgeon	2016-17		AVID Coordinator
Lopezrevoredo, Mariajose		Spurgeon	2016-17		Lead Counselor
Pham, Vikki		Spurgeon	2016-17		GATE Site Coordinator
Collins, Michael		Valley	2016-17		AVID Coordinator
Lutack, Ian		Valley	2016-17		Kiwanis Bowl, OCAD
Perez, Sandra		Valley	2016-17		Lead Counselor
Sanchez, Mayra		Valley	2016-17		GATE Site Coordinator
Henry, Elizabeth		Villa	2016-17		AVID Coordinator (sharing)
Nevarez, Deborah		Villa	2016-17		Lead Counselor

**Mark A. McKinney, Associate Superintendent, Human Resources**

## CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
STIPENDS 2016-17 (Continued)					
Thatcher, Stephanie		Villa	2016-17		AVID Coordinator (sharing), GATE Site Coordinator
Crowe-Yrarrazaval, Kelly		Willard	2016-17		Lead Counselor
Pratt, Theodore		Willard	2016-17		AVID Coordinator
Weber, Michael		Willard	2016-17		GATE Site Coordinator
GRADE LEVEL LEADS 2016-17					
Avalos-Gurrola, Luz		Davis	2016-17		
Garner-Marcelo, Sonta		Davis	2016-17		
Matsuda, Maricela		Davis	2016-17		
Medina, Carolina		Davis	2016-17		
Perez, Laura		Davis	2016-17		
Torres, Vanessa		Davis	2016-17		
Chavez, Connie		Edison	2016-17		
Dascanio, Ana		Edison	2016-17		
Diaz, Diana		Edison	2016-17		
Henyan, Sharon		Edison	2016-17		
Perez, Maribel		Edison	2016-17		
Watkins, Adriana		Edison	2016-17		
Wiebe, Christine		Edison	2016-17		

Mark A. McKinney, Associate Superintendent, Human Resources

**CERTIFICATED PERSONNEL CALENDAR**

**Personnel Calendar**

**Board Meeting - November 15, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>GRADE LEVEL LEADS 2016-17 (Continued)</b>					
Brainard, Laurin		Heninger	2016-17		
Feldman, Cory		Heninger	2016-17		
Gardea, Jesenia		Heninger	2016-17		
Guzman, Irene		Heninger	2016-17		
Knight, Sharon		Heninger	2016-17		
Moore, Melissa		Heninger	2016-17		
Rowan, Sehra		Heninger	2016-17		
Ward, Nahall		Heninger	2016-17		
Gartner, Brigitte		Hoover	2016-17		
Hoolihan, Kathleen		Hoover	2016-17		
Nunez, Miguel Jr.		Hoover	2016-17		
Ryan, Lisa		Hoover	2016-17		
Sentner, Carolyn		Hoover	2016-17		
Small, Lisa		Hoover	2016-17		
Smith, Michelle		Hoover	2016-17		
Germann, Sonya		King	2016-17		
Madruaga-Houghton, Edith		King	2016-17		
Morita, Pamela		King	2016-17		
Munoz, Amarilis		King	2016-17		
Rendon-Cardenas, Patricia		King	2016-17		
Valencia, Dorothy		King	2016-17		

**Mark A. McKinney, Associate Superintendent, Human Resources**

## CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>GRADE LEVEL LEADS 2016-17 (Continued)</b>					
Guerrero-Duenas, Maria		Lincoln	2016-17		
Martinez, Juliana		Lincoln	2016-17		
Mendoza, Stephanie		Lincoln	2016-17		
Quintero, Rebecca		Lincoln	2016-17		
Renzas, Ellen		Lincoln	2016-17		
Vique, Elaine		Lincoln	2016-17		
Yussof, Ismat		Lincoln	2016-17		
Aguilera, Oralia		Lowell	2016-17		
Clay, Martha		Lowell	2016-17		
Cuevas, Mario		Lowell	2016-17		
Obillo, Kevin		Lowell	2016-17		
Sanchez, Maria		Lowell	2016-17		
Valle, Olga		Lowell	2016-17		
Villa, Liza		Lowell	2016-17		
Angel, Ana		Martin	2016-17		
Gomez, Laura		Martin	2016-17		
Lemus, Maria		Martin	2016-17		
Mendoza, Fabiola		Martin	2016-17		
Morten, Jessica		Martin	2016-17		
Norwood, Tricia		Martin	2016-17		
Pappas, Mercedes		Martin	2016-17		

Mark A. McKinney, Associate Superintendent, Human Resources

# CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>GRADE LEVEL LEADS 2016-17 (Continued)</b>					
Colombo, Anna		Monroe	2016-17		
Gonzalez, Edward		Monroe	2016-17		
Gonzalez, Guadalupe		Monroe	2016-17		
Mejia-Bazulto, Raquel		Monroe	2016-17		
Nunez, Jessica		Monroe	2016-17		
Yost, Stephanie		Monroe	2016-17		
Castellanos, Krista		Muir	2016-17		
Castro, Edie		Muir	2016-17		
Childress, Allen		Muir	2016-17		
Rodriguez, Maria		Muir	2016-17		
Schurmer, Dawn		Muir	2016-17		
Walter, Pamela		Muir	2016-17		
Zamora, Esmeralda		Muir	2016-17		
Lee, Teresa		Romero-Cruz	2016-17		
Lundquist-Munoz, William		Romero-Cruz	2016-17		
Andersen, Sylvia		Santiago	2016-17		
Fernandez, Pablo		Santiago	2016-17		
Gensler, Marilyn		Santiago	2016-17		
Giorgio, Janelle		Santiago	2016-17		
McCoy, Steven		Santiago	2016-17		
Rose, Denise		Santiago	2016-17		

Mark A. McKinney, Associate Superintendent, Human Resources

## CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>GRADE LEVEL LEADS 2016-17 (Continued)</b>					
Weir, Jane		Santiago	2016-17		
Adolph, Robert		Walker	2016-17		
Barajas, Sonia		Walker	2016-17		
Botch, Karisa		Walker	2016-17		
Densberger, Alycia		Walker	2016-17		
Eggena, Marylou		Walker	2016-17		
Osorio, Patricia		Walker	2016-17		
Pelosi, Carol		Walker	2016-17		
Benavides, Yajahira		Wilson	2016-17		
Grewal, Susana		Wilson	2016-17		
Juarez, Crystal		Wilson	2016-17		
Katje Blue, Karen		Wilson	2016-17		
Leinen, Paula		Wilson	2016-17		
Montgomery-Kachkou, Margaret		Wilson	2016-17		
Morris, Zena		Wilson	2016-17		
<b>ELEMENTARY STUDENT GOVERNMENT/COUNSEL ADVISOR 2016-17</b>					
Esqueda, Edith		Edison	2016-17		
Gonzalez, Guadalupe		Monroe	2016-17		
Lamanuzzi, Sherri		Santiago	2016-17		
Su, Katy		Martin	2016-17		

Mark A. McKinney, Associate Superintendent, Human Resources



## CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

## Board Meeting - November 15, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>RESIGNATIONS</b>						
Gomez, Breanne	Activity Supervisor	Segerstrom	October 4, 2016			Personal - 7 months
Hermosillo, Michelle	Activity Supervisor	Jefferson	October 20, 2016			Personal - 1 year, 11 months
Hernandez-Delgado, Ibeth	Activity Supervisor	Heroes	October 26,			Personal - 4 years, 7 months
Pomerantz, Carole	SSP Sp. Ed.	Century	October 7, 2016			Correction of date
Sambrano, Brandon	Fd. Svc. Wkr.	Sierra	September 28, 2016			Never worked
Suarez, Maria	Activity Supervisor	Carver	October 5, 2016			Personal - 5 years, 1 month
<b>TERMINATION</b>						
ID# 31018	Activity Supervisor	Lincoln	October 24, 2016			
<b>ABSENCES (3 to 20 duty days) - Without Pay</b>						
Morales, Brenda	Autism Paraprofessional	Special Ed.	October 10, 2016	November 8, 2016		Personal
Penaloza, Ruby	Site Clerk	Godinez	October 5, 2016	November 1, 2016		Personal
Romero, Laura	Autism Paraprofessional	Mitchell	November 1, 2016	November 9, 2016		Personal

Mark A. McKinney, Associate Superintendent, Human Resources



# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

### Board Meeting - November 15, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>LEAVES (21 duty days or more) - Without Pay</b>						
Esquivel, Alejandra	Sch. Off. Asst. Sec.	Carr	October 15, 2016	December 16, 2016		Personal
Torres, Laura	Site Clerk	Wilson	January 17, 2017	June 5, 2017		Personal
<b>NEW HIRES</b>						
Alaman, Alvin	Activity Supervisor	Middle College	October 14, 2016		10/1	
Avendano-Avendano, Angelica	Activity Supervisor	Pio Pico	October 17, 2016		10/1	
Bright Brown, Tashel	SSP Sp. Ed.	Heninger	October 17, 2016		19/1	Probationary
Brown, Kristen	SSP Sp. Ed.	Santa Ana High	November 1, 2016		19/1	Probationary
Carranza, Antonio	Computer Tech.	Villa	October 25, 2016		28/1	Probationary
Cuchilla, Crystal	After School IP	After School Programs	October 24, 2016		16/1	Probationary
Danesh, Afsaneh	Licensed Vocational Nurse	PSS	October 24, 2016		24/1	Probationary
Gama, Karen	SSP Sp. Ed.	Esqueda	November 1, 2016		19/1	Probationary
Garcia, Maricruz	After School IP	After School Programs	October 17, 2016		16/1	Probationary
Gonzalez, Angelica	Activity Supervisor	Pio Pico	October 21, 2016		10/1	
Gonzalez, Xochitl	Activity Supervisor	Washington	October 17, 2016		10/1	
Gutierrez, Adriana	Activity Supervisor	Carver	October 24, 2016		10/1	
Gutierrez, Olga	Activity Supervisor	Pio Pico	October 17, 2016		10/1	

Mark A. McKinney, Associate Superintendent, Human Resources

## CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - November 15, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>NEW HIRES (Continuation)</b>						
La Curan, Anjeanette	Instr. Asst. Sev. Dis.	Transition Program	October 17, 2016		20/1	Probationary
Partida, Francisco	Activity Supervisor	Segerstrom	September 21, 2016		10/1	
Reach, Chenda	Licensed Vocational Nurse	PSS	October 24, 2016		24/1	Probationary
Romo, Jorge	Electrician II	Bldg. Svcs.	November 16, 2016		36/3	Probationary
Ruvalcaba Monjo, Laura	Activity Supervisor	Washington	October 17, 2016		10/1	
Salcedo, Eric	Custodian	Bldg. Svcs.	October 26, 2016		23/1 + Diff.	Probationary
Sanchez, Tisha	Printing Technician II	Publications	November 1, 2016		30/3	Probationary
Skibby, Bruce	SSP Sp. Ed.	Carr	November 2, 2016		19/1	Probationary
Tamayo, KevinPaul	Licensed Vocational Nurse	PSS	October 24, 2016		24/1	Probationary
Velez, Yesenia	Activity Supervisor	Middle College	October 19, 2016		10/1	
<b>PROMOTIONAL APPOINTMENTS</b>						
Calderon-Medrano, Vianney	Instr. Asst. Sev. Dis.	Mitchell	November 9, 2016		From 19/1 to 20/2	From SSP Sp. Ed.
Hoppe, Brittany	Head Start Teacher	ECE	October 31, 2016		From 10/6 to IIB	From Teacher's Aide
Macias, Susana	Instr. Asst. Sev. Dis.	Mendez	November 10, 2016		From 15/6 to 20/5	From Instr. Asst. Sp. Ed.

Mark A. McKinney, Associate Superintendent, Human Resources

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

### Board Meeting - November 15, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>PROMOTIONAL APPOINTMENTS (Continuation)</b>						
Murillo-Bizarro, Tania	Site Coordinators	After School Programs	October 3, 2016		From 16/3 to \$25	From After School IP
Ruiz, Jazmine	Instr. Asst. DHH Work Trng.	Taft	November 7, 2016		From 19/2 to 20/3	From SSP Sp. Ed.
<b>ADJUSTMENT OF WORKING ASSIGNMENTS</b>						
Valdovinos, Silvia	Teacher's Aide	ECE	October 11, 2016		10/3	From Step 1
<b>TEMPORARY REASSIGNMENTS</b>						
Andrade, Santiago	Plant Custodian Int.	Bldg. Svcs.	August 26, 2016	October 26, 2016	32/3	
Cortez, Jim	Rv. Ld. Custodian	Bldg. Svcs.	October 17, 2016	October 31, 2016	28/3 + Diff.	
Gonzalez, Luixsana	Site Coordinator	Santiago	November 1, 2016	November 30, 2016	\$25	
Hill, Donald	Rv. Ld. Custodian	Bldg. Svcs.	October 1, 2016	October 31, 2016	28/5 + Diff.	
Nieto, Cesar	Rv. Ld. Custodian	Bldg. Svcs.	October 1, 2016	October 31, 2016	28/5 + Diff.	
Olivares Cervantes, Armando	Plant Custodian Elem.	Bldg. Svcs.	September 29, 2016	October 3, 2016	28/4	
Vega, Zami	Site Coordinator	Santiago	October 17, 2016	October 28, 2016	\$25	
Zaragoza, Alejandro	Plant Custodian HS	Bldg. Svcs.	October 17, 2016	October 21, 2016	35/1	
<b>REASSIGNMENTS</b>						
Aguilar, Edgardo	After School IP	Valley	October 25, 2016		16/2	From Carr

## CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

## Board Meeting - November 15, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>REASSIGNMENTS (Continuation)</b>						
Amezola, Jazmin	SSP Sp. Ed.	King	November 10, 2016		19/1	From Valley
Keo, Wellindra	Ed. Research Data Support Spec.	Research & Evaluation	November 16, 2016		28/2	From Dept. Spec.
Marquez, Ileana	After School IP	Muir	September 28, 2016		16/1	From Washington
Ramirez, Maria E.	After School IP	Hoover	October 4, 2016		16/6	From Garfield
Rodriguez, Laura	Activity Supervisor	ECE	October 18, 2016		10/1	From Jackson
<b>HOURLY APPOINTMENTS</b>						
Alvarado, Jennifer	Instr. Asst. Provider	Century	October 21, 2016		16/1	
Blackwell, Robert	Instr. Asst. Provider	McFadden	October 24, 2016		16/1	
Castelan, Jovani	Instr. Asst. Provider	Spurgeon	October 26, 2016		16/1	
Freeman, Tara	Instr. Asst. Provider	Sierra	October 25, 2016		16/1	
Gurrola, Joseph	Instr. Asst. Provider	Century	October 24, 2016		16/1	
Gutierrez, Mayte	Instr. Asst. Provider	Lathrop	October 17, 2016		16/1	
Lopez Brito, Michel	Instr. Asst. Provider	Lathrop	October 14, 2016		16/1	
Martinez, Maria	Instr. Asst. Provider	Godinez	October 25, 2016		16/1	
Perez, Elizabeth	Instr. Asst. Provider	Muir	October 26, 2016		16/1	
Rivera, Jocelyn	Instr. Asst. Provider	MacArthur	October 24, 2016		16/1	
Sandoval, Janelle	Instr. Asst. Provider	Saddleback	October 17, 2016		16/1	
Solano, Dianna	Instr. Asst. Provider	Carr	October 24, 2016		16/1	

Mark A. McKinney, Associate Superintendent, Human Resources

**CLASSIFIED PERSONNEL CALENDAR**

## Personnel Calendar

**Board Meeting - November 15, 2016**

[illegible]

16/17 – 3147  
**RESOLUTION**

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Education for the purpose of providing child care and development services by adoption of Resolution No. 2016/17-3147 – Authorization of Amendment 04 to California State Preschool Program Contract CSPP-6334 for the 2016-17 program year.

**RESOLUTION**

BE IT RESOLVED that the Governing Board of Santa Ana Unified School District

authorizes entering into local agreement number/s 16/17-3147 and that the person/s who is/are listed below, is/are authorized to sign the transaction for the Governing Board.

NAMETITLESIGNATUREStefanie P. Phillips, Ed.D.Superintendent

PASSED AND ADOPTED THIS 15th day of November 2016/17, by the  
Governing Board of Santa Ana Unified School District  
of Orange County, California.

I, Valerie Amezcua, Clerk of the Governing Board of

Santa Ana Unified School District, of Orange County,

California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said board at a regular meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

  
(Clerk's signature)11/15/16

(Date)

RESOLUTION NO. 16/17-3140

BOARD OF EDUCATION

SANTA ANA UNIFIED SCHOOL DISTRICT

ORANGE COUNTY, CALIFORNIA

RESOLUTION OF THE GOVERNING BOARD OF THE SANTA ANA UNIFIED SCHOOL DISTRICT  
DECLARING ITS INTENTION TO GRANT AN EASEMENT TO SOUTHERN CALIFORNIA EDISON FOR  
ACCESS TO ELECTRICAL EQUIPMENT MAINTAINENCE

WHEREAS, the Santa Ana Unified School District ("District") owns real property located at 720 N. Fairview Street, Santa Ana, CA 92703 (A.P.N.: 405-211-03), commonly known as the Santa Ana Unified School District Building Services ("District Property"); and

WHEREAS, Southern California Edison, a Municipal Corporation, as amended ("Grantee"), has indicated its intention to construct, use, maintain, operate, alter, add to, repair, replace, reconstruct, inspect and remove at any time and from time to time overhead and underground electrical supply systems and internal communications systems consisting of poles, guys and anchors, crossarms, wires, underground conduits, cables, vaults, manholes, handholes, and including above-ground enclosures, markers and concrete pads and other appurtenant fixtures and equipment necessary or useful for distributing electrical energy and for transmitting intelligence by electrical means, for the purposes of providing electrical power to vehicle charging stations, in on, over, under, across and along that certain real property in the County of Orange, State of California specifically all of that portion of lots 6 & 7 of the lands of S.H. Finley, as shown on a map filed in book 2, page 9 of Record of Surveys, in the office of the County Recorder of said county, said portion more particularly described in parcel 1 of that certain final order of condemnation, Case No. 2006000698570 of official records, in the Office of the County Recorder of said county and as identified in Exhibit "A" attached hereto, in the form of a non-exclusive permanent easement, and maintenance easement, (collectively, the "Easement"); and

WHEREAS, the District does not need the Easement area for classroom buildings or educational purposes; and

WHEREAS, the District may grant the Easement if, after adoption of this Resolution of Intent and publication of notice, the District's Governing Board adopts, in a regular open meeting ("Public Hearing"), by a two-thirds vote of all its members, a resolution authorizing and directing the Superintendent, or Superintendent's designee, to execute and deliver the Easement; and

WHEREAS, notice of the Governing Board's intent to grant the Easement ("Notice") shall be given pursuant to Education Code section 17558 by posting copies of this Resolution of Intent signed by the members of the Governing Board, or majority thereof, in three (3) public places in the District not less than ten (10) days before the date of the Public Hearing, and by publishing the Notice once not less than five (5) days before the date of the Public Hearing in a newspaper of general circulation, published in the District, and

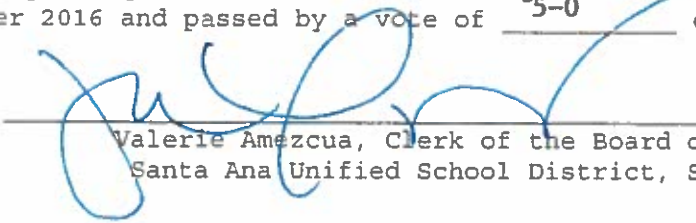
WHEREAS, the Public Hearing shall be held on December 13, 2016, or subsequent Board meeting, at 6:00 p.m., or as soon thereafter as the matter may be heard in the Santa Ana Unified School District Board Room, located at 1601 E. Chestnut Avenue, Santa Ana, CA 92701.

NOW THEREFORE, BE IT RESOLVED, that the District's Governing Board hereby finds, determines, declares, orders and resolves as follows:

John Palacio, President of the Governing Board for the Santa Ana Unified School District, State of California



I, Valerie Amezcua, Clerk of the Board of Education of the Santa Ana Unified School District of Orange County, California, hereby certify that the above and foregoing Resolution was duly adopted by the said Board at a regular meeting thereof held on the 15<sup>th</sup> day of November 2016 and passed by a vote of 5-0 of said Board.



Valerie Amezcua, Clerk of the Board of Education of the  
Santa Ana Unified School District, State of California

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Orange County Department of Education First Quarterly Report on Williams Settlement Legislation for Fiscal Year 2016-17

**ITEM:** Consent

**SUBMITTED BY:** David Haglund, Ed.D., Deputy Superintendent, CAO, Educational Services

**PREPARED BY:** David Haglund, Ed.D., Deputy Superintendent, CAO, Educational Services

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to provide to the Board of Education the results of the Williams Settlement Legislation 2016-17 first quarter report. To ensure compliance, Orange County Department of Education (OCDE) is charged with the responsibility to conduct site reviews at schools in deciles 1-3.

**RATIONALE:**

This report represents activity conducted by OCDE during July, August, and September 2016. The County requires that school districts report the findings at regularly scheduled meetings, both quarterly and annually. There are three issues identified and all three have been resolved and verified by OCDE. Attached is the report summary.

**ITEM SUMMARY:**

California Education Code section 1240(2)(H) requires this report to be provided to the Board at a regularly scheduled meeting held in accordance with public notification requirements.

**FUNDING:**

No Fiscal Impact

**RECOMMENDATION:**

Presented for information.

DH:lr

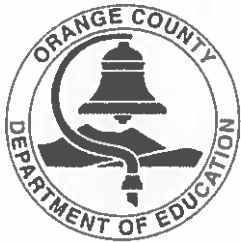
## **2016-17 First Quarterly Report for Williams Settlement Legislation**

### **EXECUTIVE SUMMARY**

This report summarizes the results of the First Quarter Williams Settlement Legislation reviews of decile 1-3 schools with respect to school facilities:

- **School Site Facility Review:**

*Century High School:* Girl's and Boy's restroom by Building 300 and Boy's restroom by Room 400 had leaking toilets. All toilets were repaired on September 26, 2016.



October 28, 2016

**ORANGE COUNTY  
DEPARTMENT  
OF EDUCATION**  
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[www.ocde.us](http://www.ocde.us)

**AL MIJARES, Ph.D.**  
County Superintendent  
of Schools

**ORANGE COUNTY  
BOARD OF EDUCATION**

JOHN W. BEDELL, Ph.D.

DAVID L. BOYD

REBECCA "BECKIE" GOMEZ

LINDA LINDHOLM

KEN L. WILLIAMS, D.O.

**To:** Stefanie Phillips, Ed.D., Superintendent, Santa Ana Unified School District  
**From:** Nicole Savio Newfield, Administrator, Community and Student Support Services  
**Subject:** Williams Settlement Legislation 1<sup>st</sup> Quarter Report

I am pleased to provide the first quarter Williams Settlement Legislation report for the 2016-17 fiscal year. The attached report represents activity conducted by the Orange County Department of Education (OCDE) during July, August, and September 2016. As required by California Education Code section 1240(2)(H), this report is to be provided to your Board of Education at a regularly scheduled meeting held in accordance with public notification requirements.

#### **FIRST QUARTER SUMMARY**

##### **Instructional Material Reviews**

- Twenty-two reviews were conducted at decile 1-3 schools from September 8-22, 2016.

##### **School Site Facility Reviews**

- Five reviews were conducted from September 26-28, 2016.

##### **Uniform Complaint Procedures (UCP)**

- One complaint was filed and resolved during the period of April through June 2016.

##### **Upcoming Quarter**

- School site facility reviews.

If you have any questions regarding the attached report, please contact me at (714) 966-4385 or [nsavio@ocde.us](mailto:nsavio@ocde.us).

On behalf of Dr. Al Mijares, County Superintendent of Schools, thank you for your diligent efforts to address the Williams Settlement Legislation requirements.

NSN:ts

Enclosure

c: Al Mijares, Ph.D., County Superintendent of Schools  
David Haglund, Ed.D., Deputy Superintendent, Educational Services



**Orange County Department of Education**  
**Williams Settlement Legislation**  
**1<sup>st</sup> Quarter Report 2016-17**  
**Santa Ana Unified School District**

**INSTRUCTIONAL MATERIALS**

Schools were evaluated to have sufficient textbooks and instructional materials.<sup>1</sup>

School	Review Date	Subject	Textbook/Instructional Materials Insufficiencies	Grade	Room	Materials Needed	Correction Date
Carver Elementary	September 13, 2016		NONE				
Century High	September 20, 2016		NONE				
Davis Elementary	September 8, 2016		NONE				
Garfield Elementary	September 8, 2016		NONE				
Heroes Elementary	September 13, 2016		NONE				
Hoover Elementary	September 8, 2016		NONE				
Kennedy Elementary	September 20, 2016		NONE				
Lathrop Intermediate	September 20, 2016		NONE				
Lincoln Elementary	September 12, 2016		NONE				
Lowell Elementary	September 13, 2016		NONE				
Mcfadden Intermediate	September 22, 2016		NONE				
Pio Pico Elementary	September 13, 2016		NONE				
Roosevelt Elementary	September 20, 2016		NONE				
Saddleback High	September 22, 2016		NONE				
Santa Ana High	September 19, 2016		NONE				
Sepulveda Elementary	September 22, 2016		NONE				
Sierra Preparatory Academy	September 19, 2016		NONE				
Spurgeon Intermediate	September 12, 2016		NONE				
Valley High	September 8, 2016		NONE				
Walker Elementary	September 20, 2016		NONE				
Willard Intermediate	September 12, 2016		NONE				
Wilson Elementary	September 13, 2016		NONE				

<sup>1</sup>"Sufficient textbooks and instructional materials" means that each pupil, including English learners, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home in the core subject areas of mathematics, science, history-social science, and English language arts, including the English language development component of an adopted program. Middle and high schools include foreign language and health. High schools include science laboratory equipment.



Orange County Department of Education  
Williams Settlement Legislation  
1<sup>st</sup> Quarter Report 2016-17  
Santa Ana Unified School District

**FACILITIES**

Schools were reviewed with respect to the safety, cleanliness, and functionality of school facilities. Any deficiencies were reported to school administrators for remediation.<sup>2</sup>

School Site	Review Date	Room/Area	Facility Conditions Identified
Carver Elementary	September 26, 2016		NONE
Century High	September 26, 2016	Girl's restroom by 300 Building	Leaking toilet
Century High	September 26, 2016	Boy's restroom by 300 Building	Leaking toilet
Century High	September 26, 2016	Boy's restroom by Room 400	Leaking toilet
Davis Elementary	September 28, 2016		NONE
Garfield Elementary	September 28, 2016		NONE
Heroes Elementary	September 28, 2016		NONE

Respectfully submitted,

Nicole Sawo Newfield

Administrator, Community Student Support Services

10/28/16  
Date

<sup>2</sup> Districts are not required to report corrections to the Orange County Department of Education.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Acceptance of Gifts in Accordance with Board Policy 3290 – Gifts, Grants, and Bequests

**ITEM:** Consent

**SUBMITTED BY:** David Haglund, Ed.D., Deputy Superintendent, CAO, Educational Services

**PREPARED BY:** David Haglund, Ed.D., Deputy Superintendent, CAO, Educational Services

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board acceptance of gifts, grants, and bequests on behalf of school sites and the District. For purposes of determining the estimated value of a gift, the District does not perform an appraisal or other such valuation, rather simply reports the value of the gift as provided by the donor.

**ITEM SUMMARY:**

If the value of a gift exceeds \$500, the Superintendent shall bring the nature of the gift, with a specific recommendation, to the Board of Education for approval. The gifts under this item are all valued at more than \$500.

**RATIONALE:**

The Board may accept any bequest or gift of money or property on behalf of the District. While greatly appreciating suitable donations, the Board discourages any gifts which may directly or indirectly impair its commitment to provide equal educational opportunities for all District students. The Board shall carefully evaluate any conditions or restrictions imposed by the donor in light of District philosophy and operations. If the Board believes the District will be unable to fully satisfy the donor's conditions, the gift shall not be accepted. Gift books and instructional materials shall be accepted only if they meet District criteria. At the Superintendent or designee's discretion, a gift may be used at a particular school.

LCAP Goal 3.10: Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No Fiscal Impact

**RECOMMENDATION:**

Accept gifts in accordance with Board Policy (BP) 3290 – Gifts, Grants, and Bequests.

DH:lr

SANTA ANA UNIFIED SCHOOL DISTRICT  
GIFTS RECOMMENDED FOR ACCEPTANCE - December 13, 2016

School:	Gift:	Amount:	Donor:	Used for:
Martin Elementary		\$5,353	Orange Canaan Presbyterian Church Pastor SungBong Choi Santa Ana	5 <sup>th</sup> grade field trip to Science Camp
Century High School		\$1,000	City National Bank Theresa Don Lucas Assistant Vice President Los Angeles	Instructional supplies
Century High School		\$25,000	Brown Rudnick Charitable Foundation, Corporation Mr. Albert W. Wallis Executive Director Boston, MA	Instructional supplies
Santa Ana High School		\$4,280	Beau Le Beau Main Place Mall Santa Ana	107 formal and informal dresses for students
Santa Ana Valley High School		\$500	pjhm architects Mr. Tom Kruse Laguna Hills	Catering services for P2P Project Groundbreaking ceremony
Segerstrom High School		\$1,500	College Board Terry Redican AP Program Operations and Fiance New York, NY	Instructional supplies
Early Childhood Education		\$1,200	Santa Ana Kiwanis Club Foundation Mr. David Poole Santa Ana	Cal-SAFE supplies
Santa Ana Unified School District		\$1,500	The California Endowment Ms. Sandy Chiang Program Manager Los Angeles	Quality health care improvements for SAUSD students
<b>December 13, 2016 donations</b>		<b>\$40,333</b>		
<b>2016 Total donations</b>	<b>\$311,827</b>	<b>\$352,160</b>		

For purposes of determining the estimated value of a gift, the District does not perform an appraisal or other such valuation, rather simply reports the value of the gift as provided by the donor.

DH:lr



**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of Student Expulsions for Violation of California Education Code Sections 48900, 48900.2, 48900.3, 48900.4, 48900.7, and/or 48915(c) According to Board Policy 5144.1**

**ITEM:**                   **Consent**

**SUBMITTED BY:** **Lucinda N. Pueblos, Assistant Superintendent, K-12 School Climate and Culture**

**PREPARED BY:** **Sonia Llamas, Ed.D., Director, School Climate**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of student expulsions for violation of Education Code Sections 48900, 48900.2, 48900.3, 48900.4, 48900.7, and/or 48915(c).

<b>ITEM SUMMARY:</b>
<ul style="list-style-type: none"> <li>• Number of students: <u>1</u></li> <li>• Eligible to reapply: <u>12/13/17</u></li> <li>• Placement: REACH Academy</li> </ul>



**RATIONALE:**

The following students were recommended for expulsion from the District for various terms. The students received a hearing before the administrative hearing panel, which found students to have received due process and to be guilty of the charges brought forth. The panel has recommended the respective expulsion terms and remediation conditions for Board approval.

LCAP goal 3.0: “All students and staff will work in a healthy, safe, and secure environment that supports learning.”

**FUNDING:**

No Fiscal Impact

**RECOMMENDATION:**

Approve the student expulsions for violation of the California Education Code Sections 48900, 48900.2, 48900.3, 48900.4, 48900.7, and/or 48915(c) according to Board Policy 5144.1.

# Recommendations for Expulsions

Board Meeting: December 13, 2016

	<u>Student Name</u>	<u>School/Grade</u>	<u>Charges</u>	<u>Recomm. Options</u>	<u>Placement</u>	<u>Date Eligible to Reapply</u>
1	354720	Carr/7	C	2A	REACH Academy	12/13/17

## SUMMARY LIST OF SUBDIVISIONS UNDER THE CALIFORNIA EDUCATION CODE, SECTION 48900

- |  |   |
|--|---|
| <p>(A) Caused, attempted, or threatened to cause physical injury</p> <p>(B) Possessed, sold, furnished a weapon, dangerous object, explosives</p> <p>(C) Possessed, used, sold, furnished, or under the influence of any controlled substance (e.g. marijuana, cocaine, alcohol, intoxicants).</p> <p>(D) Offered, arranged, or negotiated to sell any controlled substance and then either sold, delivered or otherwise furnished to any person another liquid, substance, or material and represented the liquid, substance, or material as a controlled substance</p> <p>(E) Committed or attempted to commit robbery or extortion</p> <p>(F) Caused or attempted to cause damage to school or private property</p> <p>(G) Stole or attempted to steal school or private property</p> <p>(H) Possessed or used tobacco or tobacco products</p> <p>(I) Committed an obscene act or engaged in habitual profanity or vulgarity</p> <p>(J) Possessed, offered, or arranged to sell paraphernalia</p> <p>(K) Disrupted school activities or willfully defied valid authority</p> <p>(L) Knowingly received stolen school or private property</p> <p>(M) Possessed an imitation firearm</p> <p>(N) Committed or attempted to commit a sexual assault as defined by</p> | <p>PC 261 or sexual battery PC 243.4</p> <p>(O) Harassed, threatened or intimidated a student who is a complaining witness in a school disciplinary proceeding for the purposed of either preventing that student by being a witness or retaliating against that student by being a witness</p> <p>(P) Offering to sell or selling SOMA</p> <p>(Q) Hazing</p> <p>(R) Engaged in the act of bullying, included but not limited to, bullying committed by means of an electronic act, as defined in subdivisions (f) and (g) of section 32261, directed specifically toward a pupil or school personnel</p> <p>(T) Aids or abets in physical injury</p> <p>(.2) Engaged in sexual harassment (Grades 4-12 only), vulgarity</p> <p>(.3) Engaged in hate crime (Grades 4-12 only)</p> <p>(.4) Harassment, threat, intimidation (Grades 4-12 only)</p> <p>(.7) Terrorist threats against school officials, school property or both</p> |
|--|---|

## EXPULSION RECOMMENDATIONS

- Option 1 to expel for one semester
- Option 1A to expel for one semester and suspend enforcement of the expulsion order
- Option 2 to expel for two semesters
- Option 2A to expel for one calendar year (from the date of the Board meeting)
- Option 3 to expel for two semesters and suspend enforcement of the entire expulsion order
- Option 4 to expel for two semesters and suspend enforcement of the second semester of the expulsion order
- Option 5 to reject the Findings of Fact and not expel (only the Board can recommend this Option)

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of Extended Field Trip(s) in Accordance with Board Policy (BP) 6153 – School-Sponsored Trips and Administrative Regulation (AR) 6153.1 – Extended School-Sponsored Trips**

**ITEM:**                   **Consent**

**SUBMITTED BY:**   **Lucinda N. Pueblos, Assistant Superintendent, K-12 School Performance and Culture**

**PREPARED BY:**   **Lucinda N. Pueblos, Assistant Superintendent, K-12 School Performance and Culture**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of extended field trip(s) for the school(s) listed.

**RATIONALE:**

The Board recognizes that school-sponsored trips are important components of student development. In addition to supplementing and enriching classroom learning experiences, such trips encourage new interests among students, make them more aware of community resources, and help students relate school experiences to the outside world. The Board believes that careful planning can greatly enhance the value and safety of such trips. All trips involving out-of-state or overnight travel shall require prior approval of the Board. Approval is contingent upon national and international safety and security at the time of the trip.

Board Policy (BP) 6153 and Administrative Regulation (AR) 6153.1 require a parent waiver for school-sponsored trips. Trained staff will be employed by the hosting organization and will provide 24-hour supervision to the students. Parents have given permission for students to attend the trip under this provision. No eligible student will be denied the opportunity to attend.

**FUNDING:**

Various Funding Sources

**RECOMMENDATION:**

Approve the extended field trip(s) in accordance with Board Policy (BP) 6153 – School-Sponsored Trips and Administrative Regulation (AR) 6153.1 – Extended School-Sponsored Trips.

SANTA ANA UNIFIED SCHOOL DISTRICT - EXTENDED FIELD TRIPS  
RECOMMENDED FOR APPROVAL - December 13, 2016

Date:	Schools/Location:	Funding and Cost:	Student(s):	Staff and Chaperone:
December 15-17, 2016 (Thursday - Saturday)	Segerstrom High School El Cajon Invitational Eastlake High School Chula Vista, CA	\$110.00 per student (s) (cost paid by ASB funds)	16	4
December 26-30, 2016 (Monday - Friday)	Godinez Fundamental High School MaxPreps National High School Basketball Tournament Various high schools in Palm Springs Palm Springs, CA	\$200.00 per student (s) (cost paid by fundraising & site discretionary funds)	17	4
January 6-7, 2017 (Friday - Saturday)	Segerstrom High School San Dimas High School Girls' Wrestling Tournament San Dimas High School San Dimas, CA	\$90.00 per student (s) (cost paid by ASB funds)	16	4
January 17-19, 2017 (Tuesday - Thursday)	Century High School Virtual Enterprise State Conference Rabobank Convention Center Bakersfield, CA	\$115.00 per student (s) (cost paid by CTE, donations, & fundraising)	50	5
January 19-22, 2017 (Thursday - Saturday)	Valley High School Water Polo Tournament Rancho Bernardo High School Coronado, CA	\$300.00 per student (s) (cost paid by fundraising & ASB funds)	12	4

***Funding and costs for participation in educational activities related to field trips are in compliance with the ACLU settlement.***

Date:	Schools/Location:	Funding and Cost:	Student(s):	Staff and Chaperone:
February 6-8, 2017 (Monday - Wednesday)	Martin Elementary School Emerald Cove Outdoor Science Institute Camp Cedar Crest Running Springs, CA	\$200.00 per student (s) (cost paid by donations & fundraising)	70	2 Camp staff will also provide supervision
February 6-8, 2017 (Monday - Wednesday)	Monroe Elementary School Emerald Cove Outdoor Science Institute Camp Cedar Crest Running Springs, CA	\$200.00 per student (s) (cost paid by donations & fundraising)	70	2 Camp staff will also provide supervision
February 16-18, 2017 (Thursday - Saturday)	Saddleback High School National Cheer and Dance Competition Orleans Arena Las Vegas, Nevada	\$340.00 per student (s) (cost paid by donations & fundraising)	64	7
March 29-April 2, 2017 (Wednesday - Sunday)	Seegerstrom High School Washington Union High School Invitational Softball Tournament Camp Cedar Crest Running Springs, CA	\$250.00 per student (s) (cost paid by fundraising & ASB funds)	16	4

***Funding and costs for participation in educational activities related to field trips are in compliance with the ACLU settlement.***

## **Agenda Item Backup Sheet**

<b><u>ITEM:</u></b>	Request of extended field trip for Segerstrom High School's boy wrestlers to compete in the El Cajon Invitational at Eastlake High School in Chula Vista, CA. The trip will be December 15-17, 2016.
<b><u>OVERVIEW:</u></b>	Segerstrom High School is requesting authorization for their wrestling students to compete in the El Cajon Invitational in Chula Vista, CA.
<b><u>RATIONALE:</u></b>	The purpose of this trip is to have an opportunity for the wrestling team to bond and have a unique experience that will stay with them. They will also be competing both days in a quality-wrestling tournament at Eastlake High School to better prepare them for the level of competition that they will see in post season.
<b><u>PARTICIPANTS:</u></b>	16 students and 4 chaperones (1 certificated and 3 classified).
<b><u>COSTS:</u></b>	\$110.00 per student – To include lodging, meals, and travel
<b><u>*FUNDING:</u></b>	Cost paid by ASB funds
<b><u>RECOMMENDATION:</u></b>	Approve the request of the extended field trip for Segerstrom High School's boy wrestlers to compete in the El Cajon Invitational at Eastlake High School in Chula Vista, CA on December 15-17, 2016.

## **Agenda Item Backup Sheet**

<b><u>ITEM:</u></b>	Request of extended field trip for Godinez Fundamental High School's boys' basketball team to compete in the MaxPreps National High School Basketball Tournament at various high schools in Palm Springs, CA. The trip will be December 26-30, 2016.
<b><u>OVERVIEW:</u></b>	Godinez Fundamental High School is requesting authorization for their basketball team to compete in the MaxPreps National High School Basketball Tournament in Palm Springs, CA.
<b><u>RATIONALE:</u></b>	The Godinez Fundamental basketball team will compete against teams representing seven states during the tournament. Each day will consist of games, practices, rest, and site seeing. These games will help prepare the basketball team for the league basketball season, meet student-athletes from other areas of the country, and to bond as a team.
<b><u>PARTICIPANTS:</u></b>	17 students and 4 chaperones (4 certificated)
<b><u>COSTS:</u></b>	\$200.00 per student – To include lodging and meals
<b><u>*FUNDING:</u></b>	Cost paid by fundraising and site discretionary funds
<b><u>RECOMMENDATION:</u></b>	Approve the request of the extended field trip for Godinez Fundamental High School's boys' basketball team to compete in the MaxPreps National High School Basketball Tournament at various high schools in Palm Springs, CA on December 26-30, 2016.

## **Agenda Item Backup Sheet**

<b><u>ITEM:</u></b>	Request of extended field trip for Segerstrom High School's girl wrestlers to compete in the San Dimas High School Girls' Wrestling Tournament at San Dimas High School in San Dimas, CA. The trip will be January 6-7, 2017.
<b><u>OVERVIEW:</u></b>	Segerstrom High School is requesting authorization for their wrestling students to compete in the San Dimas High School Girls' Wrestling Tournament in San Dimas, CA.
<b><u>RATIONALE:</u></b>	The purpose of this trip is to have an opportunity for the girls' wrestling team to bond and have a unique experience that will stay with them. They will also be competing both days in a quality-wrestling tournament at San Dimas High School to better prepare them for the level of competition that they will see in post season.
<b><u>PARTICIPANTS:</u></b>	16 students and 4 chaperones (1 certificated and 3 classified).
<b><u>COSTS:</u></b>	\$90.00 per student – To include lodging, meals, and travel
<b><u>*FUNDING:</u></b>	Cost paid by ASB funds
<b><u>RECOMMENDATION:</u></b>	Approve the request of the extended field trip for Segerstrom High School's girl wrestlers to compete in the San Dimas High School Girls' Wrestling Tournament at San Dimas High School in San Dimas, CA on January 6-7, 2017.



## **Agenda Item Backup Sheet**

<b><u>ITEM:</u></b>	Request of extended field trip for Century High School e-Business Academy students to participate in the Virtual Enterprise State Conference at the Rabobank Convention Center in Bakersfield, CA. The trip will be January 17-19, 2017.
<b><u>OVERVIEW:</u></b>	Century High School is requesting authorization for their e-Business Academy students to participate in the Virtual Enterprise State Conference at the Rabobank Convention Center.
<b><u>RATIONALE:</u></b>	The field trip is the California State Championships and the first event in the competitive season for the e-Business Academy students. It will allow the participants an opportunity to participate, interact, and compete with students from around the nation and the world at this international event. Programmed competition in a number of events include: Human Resources Scenario Presentation, Company Catalog Presentation, Individual Interview Competition, Video Commercial Competition, Employee Manual Competition, Salesmanship Competition, Company Newsletter Competition, and Web Site Design Competition.
<b><u>PARTICIPANTS:</u></b>	50 students and 5 chaperones (all certificated)
<b><u>COSTS:</u></b>	\$115.00 per student – To include lodging, meals, and travel
<b><u>FUNDING:</u></b>	Cost paid by donations, fundraising, and CTE
<b><u>RECOMMENDATION:</u></b>	Approve the request of the extended field trip for Century High School e-Business Academy students to participate in the Virtual Enterprise State Conference at the Rabobank Convention Center in Bakersfield, CA on January 17-19, 2017.

## **Agenda Item Backup Sheet**

**ITEM:** Request of extended field trip for Valley High School students to participate in the Water Polo Tournament at Rancho Bernardo High School in Coronado, CA. The trip will be January 19-22, 2017.

**OVERVIEW:** Valley High School is requesting authorization for students to compete in the Water Polo Tournament in Coronado, CA.

**RATIONALE:** This trip aims to inspire the varsity girls' water polo team players to play and compete against high-level teams from outside the local area. The tournament will help prepare the team for CIF playoffs. The trip will also serve as a team unity and bonding experience. They will also have the opportunity to tour three universities in San Diego County (University of San Diego, UCSD, SD State). The aquatic program wants to show athletes possible future educational and playing opportunities beyond high school.

**PARTICIPANTS:** 12 students and 4 chaperones (2 certificated and 2 classified)

**COSTS:** \$300.00 per student – To include lodging, meals, and travel

**\* FUNDING:** Cost paid by fundraising and ASB funds

**RECOMMENDATION:** Approve the request of the extended field trip for Valley High School students to participate in the Water Polo Tournament at Rancho Bernardo High School in Coronado, CA on January 19-22, 2017.

## **Agenda Item Backup Sheet**

<b><u>ITEM:</u></b>	Request of extended field trip for Martin Elementary Grade 5 to attend the Emerald Cove Outdoor Science Institute at Camp Cedar Crest in Running Springs, CA. The trip will be February 6-8, 2017.
<b><u>OVERVIEW:</u></b>	Martin Elementary is requesting authorization for their grade 5 students to attend the Emerald Cove Outdoor Science Institute in Running Springs, CA.
<b><u>RATIONALE:</u></b>	Students learn the interdependence of all living things and the importance of caring for the earth. They will have the opportunity to hike established trails, investigate geological features, observe wildlife, and compare plant adaptations. Standards-based science lessons are delivered by teachers and by camp staff.
<b><u>PARTICIPANTS:</u></b>	70 students and 2 chaperones (2 District certificated and camp staff who provide supervision in conjunction with District staff).
<b><u>COSTS:</u></b>	\$200.00 per student – To include lodging, meals, and travel
<b><u>*FUNDING:</u></b>	Cost paid by fundraising and donations
<b><u>RECOMMENDATION:</u></b>	Approve the request of the extended field trip for Martin Elementary Grade 5 to attend the Emerald Cove Outdoor Science Institute at Camp Cedar Crest in Running Springs, CA on February 6-8, 2017.

## **Agenda Item Backup Sheet**

<b><u>ITEM:</u></b>	Request of extended field trip for Monroe Elementary Grade 5 to attend the Emerald Cove Outdoor Science Institute at Camp Cedar Crest in Running Springs, CA. The trip will be February 6-8, 2017.
<b><u>OVERVIEW:</u></b>	Monroe Elementary is requesting authorization for their grade 5 students to attend the Emerald Cove Outdoor Science Institute in Running Springs, CA.
<b><u>RATIONALE:</u></b>	Provide a program of hands-on outdoor science education that enriches the curriculum in the areas of Life Science, Earth Science, and Investigation and Experimentation. Also to provide experiences that enhance both oral and written expression, interpersonal experiences, outdoor safety, teamwork, and independent living.
<b><u>PARTICIPANTS:</u></b>	76 students and 2 chaperones (2 District certificated and camp staff who provide supervision in conjunction with District staff).
<b><u>COSTS:</u></b>	\$200.00 per student – To include lodging, meals, and travel
<b><u>*FUNDING:</u></b>	Cost paid by fundraising and donations
<b><u>RECOMMENDATION:</u></b>	Approve the request of the extended field trip for Monroe Elementary Grade 5 to attend the Emerald Cove Outdoor Science Institute at Camp Cedar Crest in Running Springs, CA on February 6-8, 2017.

## **Agenda Item Backup Sheet**

<b><u>ITEM:</u></b>	Request of extended field trip for Saddleback High School's cheer and dance students to perform and compete in the National Cheer and Dance Competition at Orleans Arena in Las Vegas, Nevada. The trip will be February 16-18, 2017.
<b><u>OVERVIEW:</u></b>	Saddleback High School is requesting authorization for their cheer and dance students to perform and compete in the National Cheer and Dance Competition in Las Vegas, Nevada.
<b><u>RATIONALE:</u></b>	The Saddleback High School cheer and dance programs have the opportunity to represent the District in Las Vegas at the National Competition. This is an incredible opportunity for many of our Santa Ana students to experience performing and competing in an area where they can learn and grow as young adults. Traveling to Las Vegas would be an experience of a lifetime for many of the Saddleback students.
<b><u>PARTICIPANTS:</u></b>	64 students and 7 chaperones (3 certificated and 4 classified)
<b><u>COSTS:</u></b>	\$340.00 per student – To include lodging, meals, and travel
<b><u>*FUNDING:</u></b>	Cost paid by fundraising and donations
<b><u>RECOMMENDATION:</u></b>	Approve the request of the extended field trip for Saddleback High School's cheer and dance students to perform and compete in the National Cheer and Dance Competition at Orleans Arena in Las Vegas, Nevada on February 16-18, 2017.

## **Agenda Item Backup Sheet**

<b><u>ITEM:</u></b>	Request of extended field trip for Segerstrom High School's girls' softball team to compete in the Washington Union High School Invitational Softball Tournament at Washington Union High School in Fresno, CA. The trip will be March 29-April 1, 2017.
<b><u>OVERVIEW:</u></b>	Segerstrom High School is requesting authorization for their girls' softball team to compete in the Washington Union High School Invitational Softball Tournament in Fresno, CA.
<b><u>RATIONALE:</u></b>	Segerstrom's girls' softball team will compete with team from Texas, Colorado, Iowa, and other various states. Athletes will learn to prepare for their upcoming league competition. Students will meet new athletes from other areas, as well as participate in a community BBQ luncheon. The team will also learn to compete, lose, win, and improve their game. The girls will also get exposure to college coaches.
<b><u>PARTICIPANTS:</u></b>	16 students and 4 chaperones (1 certificated and 3 classified).
<b><u>COSTS:</u></b>	\$250.00 per student – To include lodging, meals, and travel
<b><u>*FUNDING:</u></b>	Cost paid by fundraising and ASB funds
<b><u>RECOMMENDATION:</u></b>	Approve the request of the extended field trip for Segerstrom High School's girls' softball team to compete in the Washington Union High School Invitational Softball Tournament at Washington Union High School in Fresno, CA on March 29-April 1, 2017.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of Head Start Certification of Health and Safety Screening**

**ITEM:**                   **Consent**

**SUBMITTED BY:**   **Alfonso Jimenez, Ed. D., Assistant Superintendent, K-12 Teaching and Learning**

**PREPARED BY:**    **Charlotte Ervin, Coordinator, Head Start**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of Head Start Certification of Health and Safety Screening.

**RATIONALE:**

The Office of Head Start (OHS) has moved from indefinite grant project periods to a five-year project period for all Head Start grantees. This requires changes in OHS funding practices and oversight of Head Start programs. The changes in the oversight include improved communication between Federal staff and grantees, as well as ongoing analysis of data to determine the type of support needed by grantees.

The governing body, which includes the Policy Committee and the District Board of Education, must certify that the Health and Safety Screening was conducted and a corrective action plan was developed. The governing body must submit the signed certification of compliance to the grantee of the Orange County Head Start.

LCAP Goal 3: All students and staff will work in a healthy, safe and secure environment that supports learning.

**FUNDING:**

No Fiscal Impact.

**RECOMMENDATION:**

Approve the Head Start Certification of Health and Safety Screening.

AJ:CE:mo

**ITEM SUMMARY:**

- Certification of Health and Safety Screening
- Changes include improved communication with staff and ongoing analysis of data to determine support needed
- For Head Start Program

# Broadway Site





## HEALTH AND SAFETY SCREENER

### Introduction

Organizations that serve young children have an obligation to assure that children in their care are in healthy and safe environments.

This health and safety screener will help organizations to identify where they need to make changes and build capacity in order to ensure children are healthy and safe while in their care.

### Suggestions for Use

1. Complete a health and safety screening for each site where children receive services
2. Mark each item in the screening form "yes" or "no". Provide descriptions for items marked "no".
3. Determine issues, priorities, and staff responsible for actions and improvements within each site and across the program.
4. Follow up to assure improvements are made in a timely fashion.

*This screening does not include all applicable Head Start Program Performance Standards, nor does it cover every possible health and safety concern or replace each grantee's responsibility to ensure ongoing compliance with local, state, and federal health and safety requirements.*

## HEALTH AND SAFETY SCREENING

Grant Number: 09CH9155/01

Grantee Name: Orange County Head Start

Center or Site Name: SAUSD Broadway

Program Option/s and Variation/s provided at this site:

Center base

## Area #1: Environments

Requirements	Yes	No	Description of Conditions
Equipment, toys, materials, and furniture are safe, age, and developmentally appropriate.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Environments for infants and toddlers are free of choking hazards.	<input type="radio"/>	<input type="radio"/>	NA - The program does not enroll infants and toddlers .
Exits are clearly marked, and emergency evacuation routes and other safety procedures are posted in the classroom and in appropriate locations throughout the site.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Lighting is sufficient and adequate for all classroom activities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Emergency lighting is available in case of a power failure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Fire extinguishers are available, accessible, tested, and serviced regularly	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Smoke, carbon monoxide, and as necessary, radon detectors are installed, properly located and tested regularly.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child care, health, fire, and other applicable licenses and inspection certificates are current.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Medication is properly stored and labeled and is not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Cleaning supplies and other potentially dangerous materials are not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All classrooms meet minimum square footage requirements for indoor space per local, state, Tribal, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Playground and indoor gross motor equipment is age appropriate, in good repair, and protected from sun. Fall zone surfaces and equipment meet	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



Requirements	Yes	No	Description of Conditions
Consumer Product Safety Commission requirements. All playground areas are visible to supervising adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Necessary accommodations and modifications are made to ensure the safety, comfort, and participation of children with disabilities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from potential hazards presented by windows and glass doors, including falls and breakage.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toilets and hand washing facilities are clean, in good repair, and easily accessible for children's use. Supplies including toilet paper, hand soap, and towels are available and accessible.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toileting and diapering areas are separated from areas used for food preparation, service and eating and equipped with sanitizing supplies for exclusive use in the area.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Garbage is stored in a safe and sanitary manner to prevent contamination.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children and staff are protected from potential injuries from heating and cooling systems, including burns from hot water (water should not exceed 120 degrees).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor environments are free of mold and pollutants, including smoke, lead, pesticides, and herbicides, as well as soil and water pollutants.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child accessible electrical outlets have covers, are tamper-resistant, or have safety plugs.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Sleeping arrangements for infants are free of soft bedding materials (e.g., soft mattress, crib bumpers, pillows, stuffed animals, fluffy blankets, and comforters). No drop side cribs are in use.	<input type="radio"/>	<input type="radio"/>	NA-The program does not enroll infants and toddlers .



HEAD START

Requirements	Yes	No	Description of Conditions
Emergency supplies, including parent and emergency contact information, first aid kits, etc. are available in the event evacuation is needed.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from any hazards posed by classroom or family childcare pets.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

## **Area #2: Health and Safety Procedures**

<b>Requirements</b>	<b>Yes</b>	<b>No</b>	<b>Description of Conditions</b>
All staff have criminal background checks, initial health exams, and TB screenings	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All staff are trained in mandated reporter responsibilities, including recognizing suspected child abuse and neglect and following mandated reporting requirements.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Policies and procedures ensure children are released only to authorized adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Direct service staff are trained in first aid, CPR , and medication administration (including the special needs of children with health issues), and to respond to specific medical emergencies, including asthma and allergies.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency policies and procedures protect children with allergies from known allergens.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained to protect children in emergencies (e.g. natural disasters, community violence, intruders, attempted removal of child by unauthorized adult or adult who appears intoxicated).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency maintains current parent or guardian and emergency contact list. Staff carry list on field trips and during evacuations.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained in using standard or universal precautions and proper hand-washing techniques. Precautions are followed while assisting with toileting and diaper-changing, when administering first aid, and during tooth brushing.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



Requirements	Yes	No	Description of Conditions
Infectious disease policies and procedures are in place and include contacting parents and communicating with the local health department as necessary.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff notify parents when children are sick or injured.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor premises are inspected prior to each use by children. Premises are kept free of undesirable and hazardous materials and conditions.	<input type="radio"/>	<input checked="" type="radio"/>	Outside the black plastic bookcase against the wall across from the sandbox , and the grey plastic cabinets against the FD classroom wall are not secured to the wall. Rm 1 and Rm 2 cubby shelves are 48" and not fastened to the wall Rm 2 door cabinet next to a cubby shelf is 49" and not fastened to the wall.
Infant toys are cleaned and sanitized as needed between each use by individual children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

### Area #3: Supervision

Requirements	Yes	No	Description of Conditions
Children, including sleeping children, are supervised by staff at all times.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children in outdoor areas do not have access to unsafe or unsupervised areas (e.g. body of water, roads or parking lots, or other hazards).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained and implement policies that ensure children are released only to a parent, legal guardian, or other formally designated individual.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Redundant procedures are in place to ensure that no child is left alone, i.e. a second staff person is designated to check classroom, outdoor play areas, sleeping areas, and vehicles during transitions and prior to departure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Required staff to child ratios are maintained at all times per local, state, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

#### **Area #4: Transportation (if applicable)**

Requirements	Yes	No	Description of Conditions
Program vehicles are properly equipped (e.g. two-way communication system, labeled and charged fire extinguisher, labeled first aid kit, seat belt cutter, reverse beeper, etc.).	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Vehicles used for child transportation are registered and inspected per local, state, Tribal and federal regulations.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Children are seated using age and weight appropriate child passenger safety systems unless the agency holds a current waiver.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus monitors and drivers have been trained on child boarding and exiting procedures, use of child passenger safety systems, emergency response, evacuation procedures, and child pick-up and release procedures.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus monitors and drivers complete pre- and post-trip vehicle checks, including second or third complete interior inspections to ensure no child is ever left on a vehicle.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus drivers possess CDL licenses with passenger endorsement and meet all other health, training, and safety qualifications prior to transporting children.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus routes are planned to include only curbside pick up and drop off and no backing up or U turns. Children are escorted as they board and exit vehicles.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.



# Edison Site



## HEALTH AND SAFETY SCREENER

### Introduction

Organizations that serve young children have an obligation to assure that children in their care are in healthy and safe environments.

This health and safety screener will help organizations to identify where they need to make changes and build capacity in order to ensure children are healthy and safe while in their care.

### Suggestions for Use

1. Complete a health and safety screening for each site where children receive services
2. Mark each item in the screening form "yes" or "no". Provide descriptions for items marked "no".
3. Determine issues, priorities, and staff responsible for actions and improvements within each site and across the program.
4. Follow up to assure improvements are made in a timely fashion.

*This screening does not include all applicable Head Start Program Performance Standards, nor does it cover every possible health and safety concern or replace each grantee's responsibility to ensure ongoing compliance with local, state, and federal health and safety requirements.*

## HEALTH AND SAFETY SCREENING

Grant Number: 09CH9155/01

Grantee Name: Orange County Head Start

Center or Site Name: SAUSD Edison

Program Option/s and Variation/s provided at this site:

Center based

## **Area #1: Environments**

<b>Requirements</b>	<b>Yes</b>	<b>No</b>	<b>Description of Conditions</b>
Equipment, toys, materials, and furniture are safe, age, and developmentally appropriate.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Environments for infants and toddlers are free of choking hazards.	<input type="radio"/>	<input type="radio"/>	NA -The program does not enroll infants and toddlers.
Exits are clearly marked, and emergency evacuation routes and other safety procedures are posted in the classroom and in appropriate locations throughout the site.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Lighting is sufficient and adequate for all classroom activities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Emergency lighting is available in case of a power failure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Fire extinguishers are available, accessible, tested, and serviced regularly	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Smoke, carbon monoxide, and as necessary, radon detectors are installed, properly located and tested regularly.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child care, health, fire, and other applicable licenses and inspection certificates are current.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Medication is properly stored and labeled and is not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Cleaning supplies and other potentially dangerous materials are not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All classrooms meet minimum square footage requirements for indoor space per local, state, Tribal, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Playground and indoor gross motor equipment is age appropriate, in good repair, and protected from sun. Fall zone surfaces and equipment meet	<input type="radio"/>	<input checked="" type="radio"/>	The climber is missing caps. There is chipping paint on outside window ledge by door outside room 401.



Requirements	Yes	No	Description of Conditions
Consumer Product Safety Commission requirements. All playground areas are visible to supervising adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Necessary accommodations and modifications are made to ensure the safety, comfort, and participation of children with disabilities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from potential hazards presented by windows and glass doors, including falls and breakage.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toilets and hand washing facilities are clean, in good repair, and easily accessible for children's use. Supplies including toilet paper, hand soap, and towels are available and accessible.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toileting and diapering areas are separated from areas used for food preparation, service and eating and equipped with sanitizing supplies for exclusive use in the area.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Garbage is stored in a safe and sanitary manner to prevent contamination.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children and staff are protected from potential injuries from heating and cooling systems, including burns from hot water (water should not exceed 120 degrees).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance
Indoor and outdoor environments are free of mold and pollutants, including smoke, lead, pesticides, and herbicides, as well as soil and water pollutants.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child accessible electrical outlets have covers, are tamper-resistant, or have safety plugs.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Sleeping arrangements for infants are free of soft bedding materials (e.g., soft mattress, crib bumpers, pillows, stuffed animals, fluffy blankets, and comforters). No drop side cribs are in use.	<input type="radio"/>	<input type="radio"/>	NA- The program does not enroll infants and toddlers.



HEAD START

Requirements	Yes	No	Description of Conditions
Emergency supplies, including parent and emergency contact information, first aid kits, etc. are available in the event evacuation is needed.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from any hazards posed by classroom or family childcare pets.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

## Area #2: Health and Safety Procedures

Requirements	Yes	No	Description of Conditions
All staff have criminal background checks, initial health exams, and TB screenings	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All staff are trained in mandated reporter responsibilities, including recognizing suspected child abuse and neglect and following mandated reporting requirements.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Policies and procedures ensure children are released only to authorized adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Direct service staff are trained in first aid, CPR , and medication administration (including the special needs of children with health issues), and to respond to specific medical emergencies, including asthma and allergies.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency policies and procedures protect children with allergies from known allergens.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained to protect children in emergencies (e.g. natural disasters, community violence, intruders, attempted removal of child by unauthorized adult or adult who appears intoxicated).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency maintains current parent or guardian and emergency contact list. Staff carry list on field trips and during evacuations.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained in using standard or universal precautions and proper hand-washing techniques. Precautions are followed while assisting with toileting and diaper-changing, when administering first aid, and during tooth brushing.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



Requirements	Yes	No	Description of Conditions
Infectious disease policies and procedures are in place and include contacting parents and communicating with the local health department as necessary.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff notify parents when children are sick or injured.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor premises are inspected prior to each use by children. Premises are kept free of undesirable and hazardous materials and conditions.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Infant toys are cleaned and sanitized as needed between each use by individual children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

### **Area #3: Supervision**

Requirements	Yes	No	Description of Conditions
Children, including sleeping children, are supervised by staff at all times.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children in outdoor areas do not have access to unsafe or unsupervised areas (e.g. body of water, roads or parking lots, or other hazards).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained and implement policies that ensure children are released only to a parent, legal guardian, or other formally designated individual.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Redundant procedures are in place to ensure that no child is left alone, i.e. a second staff person is designated to check classroom, outdoor play areas, sleeping areas, and vehicles during transitions and prior to departure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Required staff to child ratios are maintained at all times per local, state, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



#### **Area #4: Transportation (if applicable)**

Requirements	Yes	No	Description of Conditions
Program vehicles are properly equipped (e.g. two-way communication system, labeled and charged fire extinguisher, labeled first aid kit, seat belt cutter, reverse beeper, etc.).	<input type="radio"/>	<input type="radio"/>	Not applicable- The program does not provide transportation.
Vehicles used for child transportation are registered and inspected per local, state, Tribal and federal regulations.	<input type="radio"/>	<input type="radio"/>	Not applicable- The program does not provide transportation.
Children are seated using age and weight appropriate child passenger safety systems unless the agency holds a current waiver.	<input type="radio"/>	<input type="radio"/>	Not applicable- The program does not provide transportation.
Bus monitors and drivers have been trained on child boarding and exiting procedures, use of child passenger safety systems, emergency response, evacuation procedures, and child pick-up and release procedures.	<input type="radio"/>	<input type="radio"/>	Not applicable- The program does not provide transportation.
Bus monitors and drivers complete pre- and post-trip vehicle checks, including second or third complete interior inspections to ensure no child is ever left on a vehicle.	<input type="radio"/>	<input type="radio"/>	Not applicable- The program does not provide transportation.
Bus drivers possess CDL licenses with passenger endorsement and meet all other health, training, and safety qualifications prior to transporting children.	<input type="radio"/>	<input type="radio"/>	Not applicable- The program does not provide transportation.
Bus routes are planned to include only curbside pick up and drop off and no backing up or U turns. Children are escorted as they board and exit vehicles.	<input type="radio"/>	<input type="radio"/>	Not applicable- The program does not provide transportation.

# Jackson Site



## HEALTH AND SAFETY SCREENER

### Introduction

Organizations that serve young children have an obligation to assure that children in their care are in healthy and safe environments.

This health and safety screener will help organizations to identify where they need to make changes and build capacity in order to ensure children are healthy and safe while in their care.

### Suggestions for Use

1. Complete a health and safety screening for each site where children receive services
2. Mark each item in the screening form "yes" or "no". Provide descriptions for items marked "no".
3. Determine issues, priorities, and staff responsible for actions and improvements within each site and across the program.
4. Follow up to assure improvements are made in a timely fashion.

*This screening does not include all applicable Head Start Program Performance Standards, nor does it cover every possible health and safety concern or replace each grantee's responsibility to ensure ongoing compliance with local, state, and federal health and safety requirements.*

## HEALTH AND SAFETY SCREENING

Grant Number: 09CH9155/01

Grantee Name: Orange County Head Start

Center or Site Name: SAUSD Jackson

Program Option/s and Variation/s provided at this site:

Center based

## Area #1: Environments

Requirements	Yes	No	Description of Conditions
Equipment, toys, materials, and furniture are safe, age, and developmentally appropriate.	<input type="radio"/>	<input checked="" type="radio"/>	The wood is rotted on the edge of window near Room 14. There is peeling paint on the bottom of wall by door to playground. Protruding tree root in back corner of yard. Gate at end of the playground with chain and padlock has opening 4 inches wide. The white utility vault there is space between fence and vault of 5 inches. The green storage shed the space between shed and fence is 6 inches. There is a gap under back fence.
Environments for infants and toddlers are free of choking hazards.	<input type="radio"/>	<input type="radio"/>	NA The program does not enroll infants and toddlers .
Exits are clearly marked, and emergency evacuation routes and other safety procedures are posted in the classroom and in appropriate locations throughout the site.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Lighting is sufficient and adequate for all classroom activities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Emergency lighting is available in case of a power failure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Fire extinguishers are available, accessible, tested, and serviced regularly	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Smoke, carbon monoxide, and as necessary, radon detectors are installed, properly located and tested regularly.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child care, health, fire, and other applicable licenses and inspection certificates are current.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Medication is properly stored and labeled and is not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Cleaning supplies and other potentially dangerous materials are not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All classrooms meet minimum square footage requirements for indoor space per local, state, Tribal, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Playground and indoor gross motor equipment is age appropriate, in good repair, and protected from sun. Fall zone surfaces and equipment meet	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



Requirements	Yes	No	Description of Conditions
Consumer Product Safety Commission requirements. All playground areas are visible to supervising adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Necessary accommodations and modifications are made to ensure the safety, comfort, and participation of children with disabilities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from potential hazards presented by windows and glass doors, including falls and breakage.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toilets and hand washing facilities are clean, in good repair, and easily accessible for children's use. Supplies including toilet paper, hand soap, and towels are available and accessible.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toileting and diapering areas are separated from areas used for food preparation, service and eating and equipped with sanitizing supplies for exclusive use in the area.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Garbage is stored in a safe and sanitary manner to prevent contamination.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children and staff are protected from potential injuries from heating and cooling systems, including burns from hot water (water should not exceed 120 degrees).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor environments are free of mold and pollutants, including smoke, lead, pesticides, and herbicides, as well as soil and water pollutants.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child accessible electrical outlets have covers, are tamper-resistant, or have safety plugs.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Sleeping arrangements for infants are free of soft bedding materials (e.g., soft mattress, crib bumpers, pillows, stuffed animals, fluffy blankets, and comforters). No drop side cribs are in use.	<input type="radio"/>	<input type="radio"/>	NA-The program does not enroll infants and toddlers .



HEAD START

Requirements	Yes	No	Description of Conditions
Emergency supplies, including parent and emergency contact information, first aid kits, etc. are available in the event evacuation is needed.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from any hazards posed by classroom or family childcare pets.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

## Area #2: Health and Safety Procedures

Requirements	Yes	No	Description of Conditions
All staff have criminal background checks, initial health exams, and TB screenings	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All staff are trained in mandated reporter responsibilities, including recognizing suspected child abuse and neglect and following mandated reporting requirements.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Policies and procedures ensure children are released only to authorized adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Direct service staff are trained in first aid, CPR , and medication administration (including the special needs of children with health issues), and to respond to specific medical emergencies, including asthma and allergies.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency policies and procedures protect children with allergies from known allergens.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained to protect children in emergencies (e.g. natural disasters, community violence, intruders, attempted removal of child by unauthorized adult or adult who appears intoxicated).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency maintains current parent or guardian and emergency contact list. Staff carry list on field trips and during evacuations.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained in using standard or universal precautions and proper hand-washing techniques. Precautions are followed while assisting with toileting and diaper-changing, when administering first aid, and during tooth brushing.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.





Requirements	Yes	No	Description of Conditions
Infectious disease policies and procedures are in place and include contacting parents and communicating with the local health department as necessary.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff notify parents when children are sick or injured.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor premises are inspected prior to each use by children. Premises are kept free of undesirable and hazardous materials and conditions.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Infant toys are cleaned and sanitized as needed between each use by individual children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

### **Area #3: Supervision**

Requirements	Yes	No	Description of Conditions
Children, including sleeping children, are supervised by staff at all times.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children in outdoor areas do not have access to unsafe or unsupervised areas (e.g. body of water, roads or parking lots, or other hazards).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained and implement policies that ensure children are released only to a parent, legal guardian, or other formally designated individual.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Redundant procedures are in place to ensure that no child is left alone, i.e. a second staff person is designated to check classroom, outdoor play areas, sleeping areas, and vehicles during transitions and prior to departure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Required staff to child ratios are maintained at all times per local, state, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

#### **Area #4: Transportation (if applicable)**

<b>Requirements</b>	<b>Yes</b>	<b>No</b>	<b>Description of Conditions</b>
Program vehicles are properly equipped (e.g. two-way communication system, labeled and charged fire extinguisher, labeled first aid kit, seat belt cutter, reverse beeper, etc.).	<input type="radio"/>	<input type="radio"/>	NA - The program does not provide transportation .
Vehicles used for child transportation are registered and inspected per local, state, Tribal and federal regulations.	<input type="radio"/>	<input type="radio"/>	NA - The program does not provide transportation .
Children are seated using age and weight appropriate child passenger safety systems unless the agency holds a current waiver.	<input type="radio"/>	<input type="radio"/>	NA - The program does not provide transportation .
Bus monitors and drivers have been trained on child boarding and exiting procedures, use of child passenger safety systems, emergency response, evacuation procedures, and child pick-up and release procedures.	<input type="radio"/>	<input type="radio"/>	NA - The program does not provide transportation .
Bus monitors and drivers complete pre- and post-trip vehicle checks, including second or third complete interior inspections to ensure no child is ever left on a vehicle.	<input type="radio"/>	<input type="radio"/>	NA - The program does not provide transportation .
Bus drivers possess CDL licenses with passenger endorsement and meet all other health, training, and safety qualifications prior to transporting children.	<input type="radio"/>	<input type="radio"/>	NA - The program does not provide transportation .
Bus routes are planned to include only curbside pick up and drop off and no backing up or U turns. Children are escorted as they board and exit vehicles.	<input type="radio"/>	<input type="radio"/>	NA - The program does not provide transportation .

# Kennedy Site



## HEALTH AND SAFETY SCREENER

### Introduction

Organizations that serve young children have an obligation to assure that children in their care are in healthy and safe environments.

This health and safety screener will help organizations to identify where they need to make changes and build capacity in order to ensure children are healthy and safe while in their care.

### Suggestions for Use

1. Complete a health and safety screening for each site where children receive services
2. Mark each item in the screening form "yes" or "no". Provide descriptions for items marked "no".
3. Determine issues, priorities, and staff responsible for actions and improvements within each site and across the program.
4. Follow up to assure improvements are made in a timely fashion.

*This screening does not include all applicable Head Start Program Performance Standards, nor does it cover every possible health and safety concern or replace each grantee's responsibility to ensure ongoing compliance with local, state, and federal health and safety requirements.*

## HEALTH AND SAFETY SCREENING

Grant Number: 09CH9155/01

Grantee Name: Orange County Head Start

Center or Site Name: SAUSD Kennedy

Program Option/s and Variation/s provided at this site:

Center base

## Area #1: Environments

Requirements	Yes	No	Description of Conditions
Equipment, toys, materials, and furniture are safe, age, and developmentally appropriate.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Environments for infants and toddlers are free of choking hazards.	<input type="radio"/>	<input type="radio"/>	NA - The program does not enroll infants and toddlers .
Exits are clearly marked, and emergency evacuation routes and other safety procedures are posted in the classroom and in appropriate locations throughout the site.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Lighting is sufficient and adequate for all classroom activities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Emergency lighting is available in case of a power failure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Fire extinguishers are available, accessible, tested, and serviced regularly	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Smoke, carbon monoxide, and as necessary, radon detectors are installed, properly located and tested regularly.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child care, health, fire, and other applicable licenses and inspection certificates are current.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Medication is properly stored and labeled and is not accessible to children.	<input type="radio"/>	<input checked="" type="radio"/>	The medication label is in Spanish only .The name of medication is Inhaler not specified which inhaler . The Administration log, time and amount to be given, is not specified.
Cleaning supplies and other potentially dangerous materials are not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All classrooms meet minimum square footage requirements for indoor space per local, state, Tribal, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Playground and indoor gross motor equipment is age appropriate, in good repair, and protected from sun. Fall zone surfaces and equipment meet	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



Requirements	Yes	No	Description of Conditions
Consumer Product Safety Commission requirements. All playground areas are visible to supervising adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Necessary accommodations and modifications are made to ensure the safety, comfort, and participation of children with disabilities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from potential hazards presented by windows and glass doors, including falls and breakage.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toilets and hand washing facilities are clean, in good repair, and easily accessible for children's use. Supplies including toilet paper, hand soap, and towels are available and accessible.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toileting and diapering areas are separated from areas used for food preparation, service and eating and equipped with sanitizing supplies for exclusive use in the area.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Garbage is stored in a safe and sanitary manner to prevent contamination.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children and staff are protected from potential injuries from heating and cooling systems, including burns from hot water (water should not exceed 120 degrees).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor environments are free of mold and pollutants, including smoke, lead, pesticides, and herbicides, as well as soil and water pollutants.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child accessible electrical outlets have covers, are tamper-resistant, or have safety plugs.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Sleeping arrangements for infants are free of soft bedding materials (e.g., soft mattress, crib bumpers, pillows, stuffed animals, fluffy blankets, and comforters). No drop side cribs are in use.	<input type="radio"/>	<input type="radio"/>	NA- The program does not enroll infants and toddlers.



HEAD START

Requirements	Yes	No	Description of Conditions
Emergency supplies, including parent and emergency contact information, first aid kits, etc. are available in the event evacuation is needed.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from any hazards posed by classroom or family childcare pets.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



**Area #2: Health and Safety Procedures**

Requirements	Yes	No	Description of Conditions
All staff have criminal background checks, initial health exams, and TB screenings	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All staff are trained in mandated reporter responsibilities, including recognizing suspected child abuse and neglect and following mandated reporting requirements.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Policies and procedures ensure children are released only to authorized adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Direct service staff are trained in first aid, CPR , and medication administration (including the special needs of children with health issues), and to respond to specific medical emergencies, including asthma and allergies.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency policies and procedures protect children with allergies from known allergens.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained to protect children in emergencies (e.g. natural disasters, community violence, intruders, attempted removal of child by unauthorized adult or adult who appears intoxicated).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency maintains current parent or guardian and emergency contact list. Staff carry list on field trips and during evacuations.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained in using standard or universal precautions and proper hand-washing techniques. Precautions are followed while assisting with toileting and diaper-changing, when administering first aid, and during tooth brushing.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



HEAD START

Requirements	Yes	No	Description of Conditions
Infectious disease policies and procedures are in place and include contacting parents and communicating with the local health department as necessary.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff notify parents when children are sick or injured.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor premises are inspected prior to each use by children. Premises are kept free of undesirable and hazardous materials and conditions.	<input type="radio"/>	<input checked="" type="radio"/>	The seam on the artificial grass near climber is separating Electrical utility closet in Rm 102 doors are not locked, lock is broken.
Infant toys are cleaned and sanitized as needed between each use by individual children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

### **Area #3: Supervision**

Requirements	Yes	No	Description of Conditions
Children, including sleeping children, are supervised by staff at all times.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children in outdoor areas do not have access to unsafe or unsupervised areas (e.g. body of water, roads or parking lots, or other hazards).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained and implement policies that ensure children are released only to a parent, legal guardian, or other formally designated individual.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Redundant procedures are in place to ensure that no child is left alone, i.e. a second staff person is designated to check classroom, outdoor play areas, sleeping areas, and vehicles during transitions and prior to departure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Required staff to child ratios are maintained at all times per local, state, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

#### **Area #4: Transportation (if applicable)**

<b>Requirements</b>	<b>Yes</b>	<b>No</b>	<b>Description of Conditions</b>
Program vehicles are properly equipped (e.g. two-way communication system, labeled and charged fire extinguisher, labeled first aid kit, seat belt cutter, reverse beeper, etc.).	<input type="radio"/>	<input type="radio"/>	NA- the program does not provide transportation.
Vehicles used for child transportation are registered and inspected per local, state, Tribal and federal regulations.	<input type="radio"/>	<input type="radio"/>	NA- the program does not provide transportation.
Children are seated using age and weight appropriate child passenger safety systems unless the agency holds a current waiver.	<input type="radio"/>	<input type="radio"/>	NA- the program does not provide transportation.
Bus monitors and drivers have been trained on child boarding and exiting procedures, use of child passenger safety systems, emergency response, evacuation procedures, and child pick-up and release procedures.	<input type="radio"/>	<input type="radio"/>	NA- the program does not provide transportation.
Bus monitors and drivers complete pre- and post-trip vehicle checks, including second or third complete interior inspections to ensure no child is ever left on a vehicle.	<input type="radio"/>	<input type="radio"/>	NA- the program does not provide transportation.
Bus drivers possess CDL licenses with passenger endorsement and meet all other health, training, and safety qualifications prior to transporting children.	<input type="radio"/>	<input type="radio"/>	NA- the program does not provide transportation.
Bus routes are planned to include only curbside pick up and drop off and no backing up or U turns. Children are escorted as they board and exit vehicles.	<input type="radio"/>	<input type="radio"/>	NA- the program does not provide transportation.

# Mitchell Site



## HEALTH AND SAFETY SCREENER

### Introduction

Organizations that serve young children have an obligation to assure that children in their care are in healthy and safe environments.

This health and safety screener will help organizations to identify where they need to make changes and build capacity in order to ensure children are healthy and safe while in their care.

### Suggestions for Use

1. Complete a health and safety screening for each site where children receive services
2. Mark each item in the screening form "yes" or "no". Provide descriptions for items marked "no".
3. Determine issues, priorities, and staff responsible for actions and improvements within each site and across the program.
4. Follow up to assure improvements are made in a timely fashion.

*This screening does not include all applicable Head Start Program Performance Standards, nor does it cover every possible health and safety concern or replace each grantee's responsibility to ensure ongoing compliance with local, state, and federal health and safety requirements.*

## HEALTH AND SAFETY SCREENING

Grant Number: 09CH9155/01

Grantee Name: Orange County Head Start

Center or Site Name: SAUSD Mitchell

Program Option/s and Variation/s provided at this site:

Center based  
Single Session  
Double Session

## Area #1: Environments

Requirements	Yes	No	Description of Conditions
Equipment, toys, materials, and furniture are safe, age, and developmentally appropriate.	<input type="radio"/>	<input checked="" type="radio"/>	Non compliance -Outside on the grass surface the seams are showing and it needs to be repaired.
Environments for infants and toddlers are free of choking hazards.	<input type="radio"/>	<input type="radio"/>	NA-The program does not enroll infants and toddlers .
Exits are clearly marked, and emergency evacuation routes and other safety procedures are posted in the classroom and in appropriate locations throughout the site.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Lighting is sufficient and adequate for all classroom activities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Emergency lighting is available in case of a power failure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Fire extinguishers are available, accessible, tested, and serviced regularly	<input type="radio"/>	<input checked="" type="radio"/>	Non-Compliance-In Room 23 fire extinguisher top is above 5 feet .
Smoke, carbon monoxide, and as necessary, radon detectors are installed, properly located and tested regularly.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child care, health, fire, and other applicable licenses and inspection certificates are current.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Medication is properly stored and labeled and is not accessible to children.	<input type="radio"/>	<input checked="" type="radio"/>	Noncompliance -On the medication paperwork the request date and the date to discontinue medication are the same. The medication label is in Vietnamese only.
Cleaning supplies and other potentially dangerous materials are not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All classrooms meet minimum square footage requirements for indoor space per local, state, Tribal, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Playground and indoor gross motor equipment is age appropriate, in good repair, and protected from sun. Fall zone surfaces and equipment meet	<input type="radio"/>	<input checked="" type="radio"/>	Noncompliance - Highest climber platform is over 60 inches.



Requirements	Yes	No	Description of Conditions
Consumer Product Safety Commission requirements. All playground areas are visible to supervising adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Necessary accommodations and modifications are made to ensure the safety, comfort, and participation of children with disabilities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from potential hazards presented by windows and glass doors, including falls and breakage.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toilets and hand washing facilities are clean, in good repair, and easily accessible for children's use. Supplies including toilet paper, hand soap, and towels are available and accessible.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toileting and diapering areas are separated from areas used for food preparation, service and eating and equipped with sanitizing supplies for exclusive use in the area.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Garbage is stored in a safe and sanitary manner to prevent contamination.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children and staff are protected from potential injuries from heating and cooling systems, including burns from hot water (water should not exceed 120 degrees).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor environments are free of mold and pollutants, including smoke, lead, pesticides, and herbicides, as well as soil and water pollutants.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child accessible electrical outlets have covers, are tamper-resistant, or have safety plugs.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Sleeping arrangements for infants are free of soft bedding materials (e.g., soft mattress, crib bumpers, pillows, stuffed animals, fluffy blankets, and comforters). No drop side cribs are in use.	<input type="radio"/>	<input type="radio"/>	NA-The program does not enroll infants and toddlers .





HEAD START

Requirements	Yes	No	Description of Conditions
Emergency supplies, including parent and emergency contact information, first aid kits, etc. are available in the event evacuation is needed.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from any hazards posed by classroom or family childcare pets.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

## Area #2: Health and Safety Procedures

Requirements	Yes	No	Description of Conditions
All staff have criminal background checks, initial health exams, and TB screenings	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All staff are trained in mandated reporter responsibilities, including recognizing suspected child abuse and neglect and following mandated reporting requirements.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Policies and procedures ensure children are released only to authorized adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Direct service staff are trained in first aid, CPR , and medication administration (including the special needs of children with health issues), and to respond to specific medical emergencies, including asthma and allergies.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency policies and procedures protect children with allergies from known allergens.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained to protect children in emergencies (e.g. natural disasters, community violence, intruders, attempted removal of child by unauthorized adult or adult who appears intoxicated).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency maintains current parent or guardian and emergency contact list. Staff carry list on field trips and during evacuations.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained in using standard or universal precautions and proper hand-washing techniques. Precautions are followed while assisting with toileting and diaper-changing, when administering first aid, and during tooth brushing.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

Requirements	Yes	No	Description of Conditions
Infectious disease policies and procedures are in place and include contacting parents and communicating with the local health department as necessary.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff notify parents when children are sick or injured.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor premises are inspected prior to each use by children. Premises are kept free of undesirable and hazardous materials and conditions.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Infant toys are cleaned and sanitized as needed between each use by individual children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

### Area #3: Supervision

Requirements	Yes	No	Description of Conditions
Children, including sleeping children, are supervised by staff at all times.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children in outdoor areas do not have access to unsafe or unsupervised areas (e.g. body of water, roads or parking lots, or other hazards).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained and implement policies that ensure children are released only to a parent, legal guardian, or other formally designated individual.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Redundant procedures are in place to ensure that no child is left alone, i.e. a second staff person is designated to check classroom, outdoor play areas, sleeping areas, and vehicles during transitions and prior to departure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Required staff to child ratios are maintained at all times per local, state, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

#### **Area #4: Transportation (if applicable)**

<b>Requirements</b>	<b>Yes</b>	<b>No</b>	<b>Description of Conditions</b>
Program vehicles are properly equipped (e.g. two-way communication system, labeled and charged fire extinguisher, labeled first aid kit, seat belt cutter, reverse beeper, etc.).	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Vehicles used for child transportation are registered and inspected per local, state, Tribal and federal regulations.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Children are seated using age and weight appropriate child passenger safety systems unless the agency holds a current waiver.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus monitors and drivers have been trained on child boarding and exiting procedures, use of child passenger safety systems, emergency response, evacuation procedures, and child pick-up and release procedures.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus monitors and drivers complete pre- and post-trip vehicle checks, including second or third complete interior inspections to ensure no child is ever left on a vehicle.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus drivers possess CDL licenses with passenger endorsement and meet all other health, training, and safety qualifications prior to transporting children.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus routes are planned to include only curbside pick up and drop off and no backing up or U turns. Children are escorted as they board and exit vehicles.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.

# Monte Vista Site



## HEALTH AND SAFETY SCREENER

### Introduction

Organizations that serve young children have an obligation to assure that children in their care are in healthy and safe environments.

This health and safety screener will help organizations to identify where they need to make changes and build capacity in order to ensure children are healthy and safe while in their care.

### Suggestions for Use

1. Complete a health and safety screening for each site where children receive services
2. Mark each item in the screening form "yes" or "no". Provide descriptions for items marked "no".
3. Determine issues, priorities, and staff responsible for actions and improvements within each site and across the program.
4. Follow up to assure improvements are made in a timely fashion.

*This screening does not include all applicable Head Start Program Performance Standards, nor does it cover every possible health and safety concern or replace each grantee's responsibility to ensure ongoing compliance with local, state, and federal health and safety requirements.*

## HEALTH AND SAFETY SCREENING

Grant Number: 09CH9155/01

Grantee Name: Orange County Head Start

Center or Site Name: SAUSD Monte Vista Head Start

Program Option/s and Variation/s provided at this site:

Center based

## Area #1: Environments

Requirements	Yes	No	Description of Conditions
Equipment, toys, materials, and furniture are safe, age, and developmentally appropriate.	<input type="radio"/>	<input checked="" type="radio"/>	Noncompliance-The ramps in front of classroom 45 and 46 need to be painted and repaired. There is rust on various parts of the climber and shade structure on both playgrounds. There is a missing bolt on the inside of the brown tunnel near room 45 playground. Outside of Room 9 the picnic table top is chipped.
Environments for infants and toddlers are free of choking hazards.	<input type="radio"/>	<input type="radio"/>	NA-The program does not enroll infants and toddlers.
Exits are clearly marked, and emergency evacuation routes and other safety procedures are posted in the classroom and in appropriate locations throughout the site.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Lighting is sufficient and adequate for all classroom activities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Emergency lighting is available in case of a power failure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Fire extinguishers are available, accessible, tested, and serviced regularly	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Smoke, carbon monoxide, and as necessary, radon detectors are installed, properly located and tested regularly.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child care, health, fire, and other applicable licenses and inspection certificates are current.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Medication is properly stored and labeled and is not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Cleaning supplies and other potentially dangerous materials are not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All classrooms meet minimum square footage requirements for indoor space per local, state, Tribal, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Playground and indoor gross motor equipment is age appropriate, in good repair, and protected from sun. Fall zone surfaces and equipment meet	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



Requirements	Yes	No	Description of Conditions
Consumer Product Safety Commission requirements. All playground areas are visible to supervising adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Necessary accommodations and modifications are made to ensure the safety, comfort, and participation of children with disabilities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from potential hazards presented by windows and glass doors, including falls and breakage.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toilets and hand washing facilities are clean, in good repair, and easily accessible for children's use. Supplies including toilet paper, hand soap, and towels are available and accessible.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toileting and diapering areas are separated from areas used for food preparation, service and eating and equipped with sanitizing supplies for exclusive use in the area.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Garbage is stored in a safe and sanitary manner to prevent contamination.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children and staff are protected from potential injuries from heating and cooling systems, including burns from hot water (water should not exceed 120 degrees).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor environments are free of mold and pollutants, including smoke, lead, pesticides, and herbicides, as well as soil and water pollutants.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child accessible electrical outlets have covers, are tamper-resistant, or have safety plugs.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Sleeping arrangements for infants are free of soft bedding materials (e.g., soft mattress, crib bumpers, pillows, stuffed animals, fluffy blankets, and comforters). No drop side cribs are in use.	<input type="radio"/>	<input type="radio"/>	NA



HEAD START

Requirements	Yes	No	Description of Conditions
Emergency supplies, including parent and emergency contact information, first aid kits, etc. are available in the event evacuation is needed.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from any hazards posed by classroom or family childcare pets.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

## Area #2: Health and Safety Procedures

Requirements	Yes	No	Description of Conditions
All staff have criminal background checks, initial health exams, and TB screenings	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All staff are trained in mandated reporter responsibilities, including recognizing suspected child abuse and neglect and following mandated reporting requirements.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Policies and procedures ensure children are released only to authorized adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Direct service staff are trained in first aid, CPR , and medication administration (including the special needs of children with health issues), and to respond to specific medical emergencies, including asthma and allergies.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency policies and procedures protect children with allergies from known allergens.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained to protect children in emergencies (e.g. natural disasters, community violence, intruders, attempted removal of child by unauthorized adult or adult who appears intoxicated).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency maintains current parent or guardian and emergency contact list. Staff carry list on field trips and during evacuations.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained in using standard or universal precautions and proper hand-washing techniques. Precautions are followed while assisting with toileting and diaper-changing, when administering first aid, and during tooth brushing.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



HEAD START

Requirements	Yes	No	Description of Conditions
Infectious disease policies and procedures are in place and include contacting parents and communicating with the local health department as necessary.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff notify parents when children are sick or injured.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor premises are inspected prior to each use by children. Premises are kept free of undesirable and hazardous materials and conditions.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Infant toys are cleaned and sanitized as needed between each use by individual children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

### **Area #3: Supervision**

Requirements	Yes	No	Description of Conditions
Children, including sleeping children, are supervised by staff at all times.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children in outdoor areas do not have access to unsafe or unsupervised areas (e.g. body of water, roads or parking lots, or other hazards).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained and implement policies that ensure children are released only to a parent, legal guardian, or other formally designated individual.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Redundant procedures are in place to ensure that no child is left alone, i.e. a second staff person is designated to check classroom, outdoor play areas, sleeping areas, and vehicles during transitions and prior to departure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Required staff to child ratios are maintained at all times per local, state, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

#### **Area #4: Transportation (if applicable)**

Requirements	Yes	No	Description of Conditions
Program vehicles are properly equipped (e.g. two-way communication system, labeled and charged fire extinguisher, labeled first aid kit, seat belt cutter, reverse beeper, etc.).	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Vehicles used for child transportation are registered and inspected per local, state, Tribal and federal regulations.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Children are seated using age and weight appropriate child passenger safety systems unless the agency holds a current waiver.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus monitors and drivers have been trained on child boarding and exiting procedures, use of child passenger safety systems, emergency response, evacuation procedures, and child pick-up and release procedures.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus monitors and drivers complete pre- and post-trip vehicle checks, including second or third complete interior inspections to ensure no child is ever left on a vehicle.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus drivers possess CDL licenses with passenger endorsement and meet all other health, training, and safety qualifications prior to transporting children.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus routes are planned to include only curbside pick up and drop off and no backing up or U turns. Children are escorted as they board and exit vehicles.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.

# Roosevelt Site



## HEALTH AND SAFETY SCREENER

### Introduction

Organizations that serve young children have an obligation to assure that children in their care are in healthy and safe environments.

This health and safety screener will help organizations to identify where they need to make changes and build capacity in order to ensure children are healthy and safe while in their care.

### Suggestions for Use

1. Complete a health and safety screening for each site where children receive services
2. Mark each item in the screening form "yes" or "no". Provide descriptions for items marked "no".
3. Determine issues, priorities, and staff responsible for actions and improvements within each site and across the program.
4. Follow up to assure improvements are made in a timely fashion.

*This screening does not include all applicable Head Start Program Performance Standards, nor does it cover every possible health and safety concern or replace each grantee's responsibility to ensure ongoing compliance with local, state, and federal health and safety requirements.*

## HEALTH AND SAFETY SCREENING

Grant Number: 09CH9155/01

Grantee Name: Orange County Head Start

Center or Site Name: SAUSD Roosevelt

Program Option/s and Variation/s provided at this site:

Center base



## Area #1: Environments

Requirements	Yes	No	Description of Conditions
Equipment, toys, materials, and furniture are safe, age, and developmentally appropriate.	<input type="radio"/>	<input checked="" type="radio"/>	the Pour in Place has cracks and is uneven in area under swings. There is a missing end cap on the fence from the outside area to playground. Room 1 there is chipping paint on lower part of ramp. Ramp back door Rm 1 open space near bottom of ramp is over 3.5 inches.
Environments for infants and toddlers are free of choking hazards.	<input type="radio"/>	<input type="radio"/>	NA- The program does not enroll infants and toddlers.
Exits are clearly marked, and emergency evacuation routes and other safety procedures are posted in the classroom and in appropriate locations throughout the site.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Lighting is sufficient and adequate for all classroom activities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Emergency lighting is available in case of a power failure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Fire extinguishers are available, accessible, tested, and serviced regularly	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Smoke, carbon monoxide, and as necessary, radon detectors are installed, properly located and tested regularly.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child care, health, fire, and other applicable licenses and inspection certificates are current.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Medication is properly stored and labeled and is not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Cleaning supplies and other potentially dangerous materials are not accessible to children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All classrooms meet minimum square footage requirements for indoor space per local, state, Tribal, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Playground and indoor gross motor equipment is age appropriate, in good repair, and protected from sun. Fall zone surfaces and equipment meet	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



# HEAD START

Requirements	Yes	No	Description of Conditions
Consumer Product Safety Commission requirements. All playground areas are visible to supervising adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Necessary accommodations and modifications are made to ensure the safety, comfort, and participation of children with disabilities.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from potential hazards presented by windows and glass doors, including falls and breakage.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toilets and hand washing facilities are clean, in good repair, and easily accessible for children's use. Supplies including toilet paper, hand soap, and towels are available and accessible.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Toileting and diapering areas are separated from areas used for food preparation, service and eating and equipped with sanitizing supplies for exclusive use in the area.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Garbage is stored in a safe and sanitary manner to prevent contamination.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children and staff are protected from potential injuries from heating and cooling systems, including burns from hot water (water should not exceed 120 degrees).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor environments are free of mold and pollutants, including smoke, lead, pesticides, and herbicides, as well as soil and water pollutants.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Child accessible electrical outlets have covers, are tamper-resistant, or have safety plugs.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Sleeping arrangements for infants are free of soft bedding materials (e.g., soft mattress, crib bumpers, pillows, stuffed animals, fluffy blankets, and comforters). No drop side cribs are in use.	<input type="radio"/>	<input type="radio"/>	NA- The program does not enroll infants and toddlers.



HEAD START

Requirements	Yes	No	Description of Conditions
Emergency supplies, including parent and emergency contact information, first aid kits, etc. are available in the event evacuation is needed.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children are protected from any hazards posed by classroom or family childcare pets.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

## Area #2: Health and Safety Procedures

Requirements	Yes	No	Description of Conditions
All staff have criminal background checks, initial health exams, and TB screenings	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
All staff are trained in mandated reporter responsibilities, including recognizing suspected child abuse and neglect and following mandated reporting requirements.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Policies and procedures ensure children are released only to authorized adults.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Direct service staff are trained in first aid, CPR , and medication administration (including the special needs of children with health issues), and to respond to specific medical emergencies, including asthma and allergies.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency policies and procedures protect children with allergies from known allergens.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained to protect children in emergencies (e.g. natural disasters, community violence, intruders, attempted removal of child by unauthorized adult or adult who appears intoxicated).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Agency maintains current parent or guardian and emergency contact list. Staff carry list on field trips and during evacuations.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained in using standard or universal precautions and proper hand-washing techniques. Precautions are followed while assisting with toileting and diaper-changing, when administering first aid, and during tooth brushing.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.



Requirements	Yes	No	Description of Conditions
Infectious disease policies and procedures are in place and include contacting parents and communicating with the local health department as necessary.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff notify parents when children are sick or injured.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Indoor and outdoor premises are inspected prior to each use by children. Premises are kept free of undesirable and hazardous materials and conditions.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Infant toys are cleaned and sanitized as needed between each use by individual children.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

### **Area #3: Supervision**

Requirements	Yes	No	Description of Conditions
Children, including sleeping children, are supervised by staff at all times.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Children in outdoor areas do not have access to unsafe or unsupervised areas (e.g. body of water, roads or parking lots, or other hazards).	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Staff are trained and implement policies that ensure children are released only to a parent, legal guardian, or other formally designated individual.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Redundant procedures are in place to ensure that no child is left alone, i.e. a second staff person is designated to check classroom, outdoor play areas, sleeping areas, and vehicles during transitions and prior to departure.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.
Required staff to child ratios are maintained at all times per local, state, and Head Start regulations, whichever is more stringent.	<input checked="" type="radio"/>	<input type="radio"/>	The program is in compliance.

#### **Area #4: Transportation (if applicable)**

<b>Requirements</b>	<b>Yes</b>	<b>No</b>	<b>Description of Conditions</b>
Program vehicles are properly equipped (e.g. two-way communication system, labeled and charged fire extinguisher, labeled first aid kit, seat belt cutter, reverse beeper, etc.).	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Vehicles used for child transportation are registered and inspected per local, state, Tribal and federal regulations.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Children are seated using age and weight appropriate child passenger safety systems unless the agency holds a current waiver.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus monitors and drivers have been trained on child boarding and exiting procedures, use of child passenger safety systems, emergency response, evacuation procedures, and child pick-up and release procedures.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus monitors and drivers complete pre- and post-trip vehicle checks, including second or third complete interior inspections to ensure no child is ever left on a vehicle.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus drivers possess CDL licenses with passenger endorsement and meet all other health, training, and safety qualifications prior to transporting children.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.
Bus routes are planned to include only curbside pick up and drop off and no backing up or U turns. Children are escorted as they board and exit vehicles.	<input type="radio"/>	<input type="radio"/>	NA- The program does not provide transportation.

# OCHS HEALTH AND SAFETY CORRECTIVE ACTION PLAN (CAP)

Santa Ana Unified School District

November

2016

Program Name

Month

Year

Question/ Performance Standard	Non-Compliance Area	Corrective Action Plan	Person(s) Responsible	Completion Target (Date)	Validation Steps	Validation of Completion (Date)
1304. 53 Screener Area #1	<p><u>Area 1 Environments- Facilities</u></p> <p>At some of the Head Start centers, the outdoor equipment and environments are not well maintained which include: play equipment that has chipping paint and missing bolts; Including rust on the top of the shade structures at the Monte Vista site. The Kennedy, Mitchell, and Roosevelt sites need the repair of the pour in place.</p> <p>At the Monte Vista site near classroom 45 and 46, the ramps need to be painted and repaired.</p> <p>At the Jackson site, the tree roots are exposed on the playground making it a hazard for students.</p> <p>At the Jackson site, the wood on the window is rotted near classroom 14.</p>	<p>Staff will submit work orders to fix facilities issues.</p> <p>The coordinator will request to have grounds regularly maintained by Building Services.</p> <p>On a weekly basis, the school site will review the work orders and validate that the work has been completed and assist with necessary corrections.</p> <p>The coordinator will conduct quarterly facility walkthroughs with Building Services to identify any concerns and follow-up on any outstanding work orders.</p>	<ul style="list-style-type: none"> <li>Teaching staff</li> <li>School site custodian</li> <li>Head Start coordinator</li> <li>Assistant coordinator of Education and Disabilities</li> </ul>	December 2016	<ul style="list-style-type: none"> <li>Completed work order log</li> <li>Photographs of completed work</li> <li>Custodian checklist</li> </ul>	December 2016

Question/ Performance Standard	Non-Compliance	Corrective Action Plan	Person(s) Responsible	Completion Target	Validation Steps	Validation of Completion
1304.53 Screener Area #1	<u>Area 1 Environments</u> At the Kennedy site, the electrical closet in classroom 102 was unlocked because the lock is broken.	The lock on the closet will be repaired.  A sign will be placed on the closet to ensure that is locked at all times.  The classroom health and safety checklist will be updated to include checking the electrical closet to make sure that is locked daily.	<ul style="list-style-type: none"> <li>Teaching staff</li> <li>Assistant coordinator</li> </ul>	November 30, 2016	<ul style="list-style-type: none"> <li>Photographs</li> <li>Completed work orders</li> <li>Completed classroom health and safety checklist</li> </ul>	December 2016

Question/ Performance Standard	Non-Compliance	Corrective Action Plan	Person(s) Responsible	Completion Target	Validation Steps	Validation of Completion
1304.53 Screener Area #1	<u>Area 1 Environments</u> At the Kennedy and Mitchell sites, the labels on medication are in languages other than English. The medication forms for students are incomplete and did not have the correct instructions for administration of medication.	The medication will be checked bi-monthly by the nurse, community workers, and the teaching staff to ensure information is accurate and complete. The medication check list will be completed and submitted to the Head Start coordinator on a monthly basis.	<ul style="list-style-type: none"> <li>Nurse</li> <li>Community Workers</li> <li>Assistant coordinator</li> <li>Coordinator</li> </ul>	December 2016	<ul style="list-style-type: none"> <li>Completed medication checklist</li> <li>Coordinator or validation visit report</li> </ul>	December 2016
Question/ Performance Standard	Non-Compliance	Corrective Action Plan	Person(s) Responsible	Completion Target (Date)	Validation Steps	Validation of Completion
1304.53 Screener Area #1	<u>Area 1 Environments</u> At the Broadway site, the shelves outside on the playground and the cubbies inside the classroom were not secured to the wall.  At the Jackson site, there are gaps larger than 3.5 inches between the storage units on the playground.		<ul style="list-style-type: none"> <li>Building Services</li> <li>Head Start coordinator</li> </ul>	January 2016	<ul style="list-style-type: none"> <li>Coordinator or validation list</li> <li>Photographs</li> <li>Work order completion</li> </ul>	January 2016



**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Acceptance of 2016 Investing in Innovation (i3) Competition Grant Fund

**ITEM:** Consent

**SUBMITTED BY:** Lucinda N. Pueblos, Assistant Superintendent, K-12 School Performance and Culture

**PREPARED BY:** Sonia Llamas, Ed.D., Director, School Climate

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board acceptance of the 2016 Investing in Innovation (i3) Competition Grant fund. The Investing in Innovation fund is designed to support local educational agencies (LEAs) and nonprofit organizations in partnership with one or more LEAs or a consortium of schools to launch and expand evidence-based practices that support educators and transform students' academic experiences. The U.S. Department of Education selected the Santa Ana Unified School District as one of its 15 highest-rated applicants out of 385 proposals submitted.

**ITEM SUMMARY:**

- Grant Acceptance Amount: \$2,999,996
- Private sector matching funds in the amount of \$449,999.40 to be provided by the California Endowment

**RATIONALE:**

SAUSD aims to improve student-adult relationships, create social-skill programs, and provide students the structure they need to meet challenging curriculum and expectations. This grant would allow for the Positive School Climate Model, which will support student achievement by providing the resources necessary to expand capacity to work with high-risk students to foster restorative practice skills and growth mindset. The model proposes more Tier 2 and Tier 3 level support, training and coaching for administrators and teachers with high-need students, and more referral resources for students with more complex needs. The focus will be a safe and secure school environment where every student feels positively connected and engaged with their school community of students and staff.

LCAP goal 3.4: "Support school and district operations to create welcoming and productive school environments."

LCAP goal 3.5: "Ensure access for low-income pupils to the core instructional program by including, but not limited to, Positive Behavior Interventions and Supports (PBIS) training, expanding drop-out prevention and retention efforts, mentoring, increasing nursing services, nutritious food, intramural sports, and other wellness programs."

**FUNDING:**

2016 Investing in Innovation (i3) Competition Grant Award: \$2,999,996

**RECOMMENDATION:**

Approve the acceptance of the 2016 Investing in Innovation (i3) Competition Grant fund.

LP:SL:sz



## UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF INNOVATION AND IMPROVEMENT

Investing in Innovation Fund

November 7, 2016

**Re: Applicant Name: Santa Ana Unified School District**  
**PR/Award Number: U411C160074**  
**Grant Type: Development**  
**Absolute Priority: AP3: Improving School Climate, Behavioral Supports, and Correctional Education**

Dear Investing in Innovation Fund (i3) Highest-Rated Applicant:

Congratulations! We are pleased to inform you that you have been selected a highest-rated applicant for the FY 2016 Investing in Innovation (i3) competition.

Applicants that submitted the highest-scoring applications among the 385 distinct applications that the U.S. Department of Education (the Department) received this year are designated as “highest-rated applicants” until all eligibility and other requirements of the i3 program have been satisfied. Once the highest-rated applicants have satisfied those requirements, they will receive a 2016 i3 grant. The purpose of this letter is to describe the information you will need to provide so that the Department can make a final decision on your eligibility to receive a grant under the i3 program and the exact amount of that award.

### Review of your proposed budget

In your application, you requested \$2,999,996 of Department funds. Staff from the Office of Innovation and Improvement (OII) has conducted an initial review of your proposed budget to ensure that it is both fair and adequate to meet the needs of your project. In order for a cost to be allowable, a cost proposed in your budget must be necessary, reasonable, and allocable; and conform to limitations under relevant Federal statutes, regulations, and uniform guidance.

Enclosed with this letter is a summary of the areas of your proposed budget for which clarifying information is needed in order to complete the budget review. OII staff will be contacting you shortly to discuss these matters with you in more detail. **You must submit the requested information in writing as soon as possible but no later than November 18, 2016, 4:30 PM, Washington, DC time.** Please submit the requested information via e-mail to [i3HRA@ed.gov](mailto:i3HRA@ed.gov). Please be sure to include in your submission your PR/Award

[www.ed.gov](http://www.ed.gov)

400 MARYLAND AVE., SW, WASHINGTON, DC 20202

*The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.*

number, applicant name, and contact information. Following your submission, OII staff will confirm receipt of the materials and may contact you if further information is needed to complete your budget review.

If you receive an i3 grant award, you will be informed of the total amount of Department funds approved for your project in your grant award notification.

#### Evidence of required private-sector matching funds

To be eligible to receive an i3 award, you must obtain matching funds from the private sector equal to at least 15 percent of your i3 grant award. The private-sector match can be met through matching funds, in-kind contributions, or any combination of these two sources. A highest-rated applicant must submit evidence of at least 50 percent of the required private-sector match prior to the awarding of an i3 grant. **As stated in the notice inviting applications (NIA), an i3 grant award cannot be made unless an applicant provides adequate evidence that at least 50 percent of the required private-sector match has been committed.<sup>1</sup>**

Evidence of the remaining 50 percent of the required private-sector match must be provided no later than **three** months after the project start date (i.e., 3 months after January 1, 2017, or by April 1, 2017). The grant will be terminated if the grantee does not secure its full private-sector match by the established deadline.

Amount of your required match. The amount of your required match is approximately \$449,999.40 (15 percent of \$2,999,996, the amount of Department funds requested). Please note that the amount of your required match is an approximate amount because it is based on the amount of Department funds you requested. If, after the Department completes its review of your proposed budget, we approve for your project an amount of funds that differs from the amount of funds you requested, your required match will be adjusted accordingly.

Evidence of your required match. Based on our review of your application, we have determined that you have not yet provided adequate evidence that a private-sector match has been committed to your project equal to at least 15 percent of your i3 grant award. **Accordingly, you must submit evidence that at least 50 percent of the required private-sector match (including any evidence you may have included in your application) and receive confirmation from the Department that such evidence is sufficient and adequate as soon as possible but no later than December 9, 2016, 4:30 PM, Washington, DC time.** Please submit the requested information via e-mail to [i3HRA@ed.gov](mailto:i3HRA@ed.gov). Please be sure to include in your submission your PR/Award number and applicant name. To assist the Department in reviewing the evidence of your required match, you may, if you wish, complete the enclosed summary sheet and include it with your evidence submission.

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<sup>1</sup> An i3 applicant may have, but was not required to, provide evidence in its application that the private-sector match has been committed.

The Department strongly urges you to submit evidence of your required match as soon as you receive letters from the private-sector. This process is iterative and might require back and forth before a letter can be approved by the Department. Please do not wait until the deadline to submit your evidence of the required match because all letters must be fully approved by the Department by the December 9<sup>th</sup> timeline for this eligibility requirement to be considered met. Should you submit a letter on the deadline that the Department does not approve, you will not meet this requirement and will not be eligible to receive the i3 grant award. The Department strives to provide timely feedback to highest-rated applicants but must receive letters in ample time.

If you have questions regarding the evidence for your match, please be sure to raise them with the OII staff person who contacts you to discuss your application (as noted above).

Information about and resources for the required match. See the FY 2016 i3 Guidance and Frequently Asked Questions (FAQs) on the i3 Web site at <http://innovation.ed.gov/what-we-do/innovation/investing-in-innovation-i3/> for more information about the matching requirement; in particular, see section F (Matching Requirement).

Please note that the Department is not specifying the type of documentation that you must provide as evidence that you have secured the required match. However, the documentation must demonstrate that private-sector funds or in-kind contributions have been committed to your project. Examples of such evidence include funding agreements with a private-sector entity or other signed documents (such as commitment letters) indicating the source, amount, purpose, and date of receipt of funds or in-kind contributions. To assist organizations unfamiliar with these types of documents, the Department has posted examples of adequate documentation of a private-sector match on its Web site.

To assist potential i3 grantees in meeting the matching requirement, the Department has identified some potential private sector resources, including the Foundation Registry i3 (<https://www.foundationregistryi3.org/>). For information on these resources, see “Securing the i3 Private Sector Match” available on the i3 Web site.

The Department has no role in the funding decisions made by any private funder, and therefore, cannot guarantee that seeking these resources will result in securing the required match. The Department does not endorse any particular funding resource, including those listed here, and strongly encourages applicants to seek matching funds or in-kind donations from a diverse range of individuals, corporations, private business, local charitable and service organizations, and foundations.

### High-Need Students

The notice of final priorities, requirements, definitions, and selection criteria for the i3 program, published in the Federal Register on March 27, 2013 (2013 i3 NFP) (78 FR18682-18709) established that all i3 grantees must implement practices that are designed to improve student achievement (as defined in the 2013 i3 NFP) or student

growth (as defined in the 2013 i3 NFP), close achievement gaps, decrease dropout rates, increase high school graduation rates (as defined in the 2013 i3 NFP), or increase college enrollment and completion rates for high-need students (as defined in the 2013 i3 NFP). Please provide the Department with a description of how you are defining high need and which of the identified outcomes in this requirement you plan to monitor if your project were funded by November 18, 2016 and note the page numbers of your application that support your response.

#### Number of Students Served

An entity that submits an application for a Scale-up grant or Validation grant must have included the following information in its application: An estimate of the number of students to be served by the project; evidence of the applicant's ability to implement and appropriately evaluate the proposed project; and information about its capacity (e.g., management capacity, financial resources, and qualified personnel) to implement the project at a national or regional level, working directly or through partners. We recognize that LEAs are not typically responsible for taking their practices, strategies, or programs to scale; however, all applicants can and should partner with others to disseminate their effective practices, strategies and programs and take them to scale.

We asked during the application process that applicants should set realistic scaling targets for the number of students to be served, as grantees will be held to those scaling targets. Please provide the Department by November 18, 2016 the number of target students to be served for the total project period as well as the target number of students to be served each year of the project if your project were funded. This number should be consistent with the scope and objectives of the project described in your application.

#### Signed Documentation

Since your application was submitted electronically, the Department does not have original signatures on your application forms, including the SF-424 Application for Federal Assistance, Grants.gov Lobbying Form, the SF-424B Assurances—Non-Construction Programs, and, if applicable, the SF-LLL Disclosure of Lobbying Activities. Please mail in hard copies of the forms with original signatures of the authorized representative to the Department at the address listed below. If you are having difficulty accessing the forms from your Grants.gov submitted application, you may complete and submit the attached blank forms.

Please mail hard copies of these to:

Kelly Terpak  
U.S. Department of Education  
400 Maryland Avenue, SW, 4W312  
Washington, DC 20202-5930

Thank you for your prompt attention to these matters. If you have questions on other matters regarding your application or the i3 program, please submit them via e-mail to [i3HRA@ed.gov](mailto:i3HRA@ed.gov). Again, congratulations on being selected as a highest-rated i3 applicant. We look forward to working with you.

Sincerely,



Kelly Terpak  
i3 Deputy Director  
Education Innovation Programs  
Office of Innovation and Improvement  
U.S. Department of Education

Enclosures

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                    **Ratification of Resolution Agreement with Office for Civil Rights,  
U.S. Department of Education on Website Accessibility for  
Individuals with Disabilities**

**ITEM:**                    **Consent**

**SUBMITTED BY:**    **Doreen Lohnes, Assistant Superintendent, Special Education/SELPA**

**PREPARED BY:**    **Doreen Lohnes, Assistant Superintendent, Special Education/SELPA**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board ratification of a Resolution Agreement, attached, with the Office for Civil Rights, U.S. Department of Education (OCR). Ratification is requested due to review by legal counsel and because timelines required by OCR did not align with Board agenda item submission dates. At issue is a complaint to OCR that the District's website contains barriers to access for people with disabilities that denies them effective communication and equal opportunity to participate in the District's programs and activities. After multiple meetings and discussion among District and OCR staff and upon advice from District's legal counsel, a resolution was reached.

The major components of the agreement include measurement of website accessibility according to the World Wide Web Consortium Web Content Accessibility Guidelines 2.0, designation of an Auditor to conduct an audit of existing content and functionality, notice on the website to people with disabilities on how to request access and how to file a Section 504 formal grievance and provision to OCR of the following:

- procedures to ensure accessibility of new content or alternate access as necessary
- report of the audit, proposed corrective action plan and implementation report
- documentation of website accessibility training to appropriate personnel
- data and other information related to website accessibility

<b>ITEM SUMMARY:</b>
<ul style="list-style-type: none"> <li>• Term: October 24, 2016 until the closure of monitoring by OCR.</li> <li>• This voluntary agreement sets forth provisions to resolve a U.S. Office for Civil Rights' allegation regarding the District's web site accessibility for people with disabilities.</li> <li>• There is no fiscal impact for approval of this resolution. Board Approval for any related cost will be requested at a future Board meeting.</li> </ul>



**RATIONALE:**

By conforming to the provisions of this agreement, the District will be taking steps to ensure accessibility to District information, services and communication for individuals with disabilities and will resolve the OCR complaint against the District.

LCAP Goal 3.4: Support school and district operations to create welcoming and productive school environments.

**FUNDING:**

There is no fiscal impact for approval of this resolution. Board approval for any related cost will be requested at a future Board meeting.

**RECOMMENDATION:**

Ratify the resolution agreement with the Office for Civil Rights, U.S. Department of Education on website accessibility for individuals with disabilities.

DL:DJ:cvl

## Resolution Agreement

Santa Ana Unified School District  
OCR Reference No. 09-16-1320

The Office for Civil Rights (OCR) of the U.S. Department of Education initiated an investigation into an allegation that the Santa Ana Unified School District ("the District") violated Section 504 of the Rehabilitation Act of 1973 ("Section 504") and that statute's implementing regulations at 34 C.F.R. Part 104, and Title II of the Americans with Disabilities Act of 1990 ("Title II") and that statute's implementing regulations at 28 C.F.R. Part 35. Specifically, the complainant alleges that portions of the District's public website contains barriers to access for people with disabilities, thereby denying them an equal opportunity to participate in the District's programs, services, and activities, and denying them effective communication necessary for full participation in the District's programs, services, and activities.

This Agreement has been entered into voluntarily and does not constitute an admission that the District violated Section 504 and Title II and those statutes' implementing regulations.

Assurances of Nondiscrimination. The District hereby reaffirms its commitment to ensure that people with disabilities have an opportunity equal to that of their nondisabled peers to participate in the District's programs, benefits, and services, including those delivered through electronic and information technology, except where doing so would impose an undue burden or create a fundamental alteration.

Benchmarks for Measuring Accessibility. For the purposes of this Agreement, the accessibility of online content and functionality will be measured according to the World Wide Web Consortium's (W3C's) Web Content Accessibility Guidelines (WCAG) 2.0 Level AA and the Web Accessibility Initiative Accessible Rich Internet Applications Suite (WAI-ARIA) 1.0 for web content, which are incorporated by reference.

Adherence to these accessible technology standards is one way to ensure compliance with the District's underlying legal obligations to ensure people with disabilities are able to acquire the same information, engage in the same interactions, and enjoy the same benefits and services within the same timeframe as their nondisabled peers, with substantially equivalent ease of use; that they are not excluded from participation in, denied the benefits of, or otherwise subjected to discrimination in any District programs, services, and activities delivered online, as required by Section 504 and Title II and those statutes' implementing regulations; and that they receive effective communications with District programs, services, and activities delivered online.

The District voluntarily agrees to take the actions set forth below.

## Remedies and Reporting

1. Policies and Procedures for New Online Content and Functionality. By March 15, 2017, the District will submit to OCR for its review and approval proposed procedures ("the Plan for New Content") to ensure that all new, newly-added, or modified online content and functionality will be accessible to people with disabilities as measured by conformance to the Benchmarks for Measuring Accessibility set forth above, except where doing so would impose a fundamental alteration or undue burden.
  - a. When fundamental alteration or undue burden defenses apply, the Plan for New Content will require the District to provide equally effective alternate access. The Plan for New Content will require the District, in providing equally effective alternate access, to take any actions that do not result in a fundamental alteration or undue financial and administrative burdens, but nevertheless ensure that, to the maximum extent possible, individuals with disabilities receive the same benefits or services as their nondisabled peers. To provide equally effective alternate access, alternatives are not required to produce the identical result or level of achievement for persons with and without disabilities, but must afford persons with disabilities an equal opportunity to obtain the same result, to gain the same benefit, or to reach the same level of achievement, in the most integrated setting appropriate to the person's needs.
  - b. The Plan for New Content must include sufficient quality assurance procedures, backed by adequate personnel and financial resources, for full implementation. This provision also applies to the District's online content and functionality developed by, maintained by, or offered through a third-party vendor or through the use of open sources.
  - c. Within 90 calendar days of receiving OCR's approval of the Plan for New Content, the District will officially adopt, and fully implement, the amended procedures.
  - d. Reporting: Within 45 calendar days of receiving OCR's approval, the District will submit to OCR the approved procedures, evidence of their adoption and distribution, and a description of how they are being implemented.
2. Undue Burden and Fundamental Alteration. For any technology-related requirement in this Agreement for which the District asserts an undue burden or fundamental alteration defense, such assertion may only be made by the Superintendent or by an individual designated by the Superintendent and who has budgetary authority after considering all resources available for use in the

funding and operation of the service, program, or activity, and must be accompanied by a written statement of the reasons for reaching that conclusion, including the cost of meeting the requirement and the available funding and other resources. The written statement will be certified by the Superintendent or designee. If such a determination is made, the certifying official will describe in the written statement how it will provide equally effective alternate access, i.e., other action that would not result in such an alteration or such burdens but would nevertheless ensure that, to the maximum extent possible, individuals with disabilities receive the same benefits or services provided by the District as their nondisabled peers.

3. Notice. By January 1, 2017, the District will submit to OCR for review and approval a proposed Notice on its website to persons with disabilities regarding how to request the webmaster or other appropriate person to provide access to (or notify the District regarding) online information or functionality that is currently inaccessible. The proposed Notice will also include information or an accessible link to information instructing people how to file more formal grievances under Section 504 and Title II. Within 10 calendar days of receiving OCR's approval of the proposed Notice, the District will officially adopt and publish the approved Notice by linking the approved Notice on its home page and throughout its website (including all subordinate pages and sites).
  - a. Reporting. Within 15 calendar days of receiving OCR's approval of the District's proposed Notice, the District will provide documentation to OCR regarding the locations and content of its published Notice.
4. Designation of auditor. By March 15, 2017, the District will propose for OCR's Review and approval the identity and bona fides of an Auditor (corporation or individual) to audit all content and functionality on its website and to identify any online content or functionality that is inaccessible to persons with disabilities. The Auditor will have sufficient knowledge and experience in website accessibility to carry out all related tasks including development of a Proposed Corrective Action Plan. OCR will evaluate whether the proposed Auditor has the requisite experience and knowledge to carry out an appropriate Audit and to develop a proposed Corrective Action Plan.
  - a. Reporting: Within 30 calendar days of receiving OCR's approval of the proposed Auditor, the District will submit to OCR documentation that it has assigned or retained the Auditor approved by OCR to conduct the Audit of existing content and functionality.
5. Audit of Existing Content and Functionality.

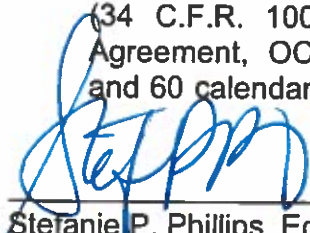
The Auditor approved by OCR will audit all content and functionality on the District's website, including but not limited to, the home page, all subordinate pages, and

District intranet pages and sites, to identify any online content or functionality that is inaccessible to persons with disabilities, including online content and functionality developed by, maintained by, or offered through a third-party vendor or an open source. The Audit will use the Benchmarks for Measuring Accessibility set out above, unless the District receives prior permission from OCR to use a different standard as a benchmark. During the Audit, the District will also seek input from members of the public with disabilities, including parents, students, employees, and others associated with the District, and other persons knowledgeable about website accessibility, regarding the accessibility of its online content and functionality.

- a. Reporting: Within 90 calendar days of receiving OCR's approval of the proposed Auditor, the District will submit to OCR documentation of the steps taken by the Auditor during the Audit, a description of the outreach it undertook and the input it received, and a detailed accounting of the results of the Audit.
6. Proposed Corrective Action Plan. Simultaneously with the submission of the Audit, the District will submit to OCR for its review and approval a proposed Corrective Action Plan to address all in accessible content and functionality identified during the District's Audit. The proposed Corrective Action Plan will set out a detailed schedule for addressing problems, taking into account identified priorities, with all corrective actions to be completed within 18 months of the date OCR approved the Corrective Action Plan. The District may prioritize the accessible content and functionality identified for the following landing pages: (1) Santa Ana Unified School District home page; (2) Vision and Mission Statement page; (3) Support Services Overview page; (4) Special Education Services home page; (5) Educational Services page and videos; and agrees to complete all corrective actions for these five pages by March 15, 2017. The District will implement all other corrective actions within 18 months of OCR's approval of the Corrective Action Plan.
  - a. In its Corrective Action Plan, the District will acknowledge that if all inaccessible content and functionality identified during the Audit is not removed or made accessible on a timely basis, the District will be in violation of this Agreement, Section 504, and Title II and OCR may initiate administrative enforcement or judicial proceedings to enforce the specific terms and obligations of this Agreement.
  - b. Within 30 calendar days of receiving OCR's approval of the proposed Corrective Action Plan, the District will officially adopt and implement the Corrective Action Plan.
  - c. Reporting: Within 45 calendar days of receiving OCR's approval of the proposed Corrective Action Plan, the District will submit to OCR the approved Corrective Action Plan, and documentation establishing that the

approved Corrective Action Plan is being implemented according to the approved schedule. Reports will be due every six months thereafter until the Corrective Action Plan has been completed.

7. Training. Starting no later than 90 calendar days from the date of this Agreement, and annually thereafter, the District will deliver website accessibility training to all appropriate personnel, including, but not limited to: content developers, webmasters, procurement officials, and all others responsible for developing, loading, maintaining, or auditing web content and functionality.
  - a. Reporting: For each training session required by this Agreement, until such time as OCR closes its monitoring of this Agreement, the District will submit to OCR documentation that the training has been delivered. The documentation will include a list of invitees and attendees and their position titles, a description of the delivered training content, and the presenters' credentials for providing such training.
8. The District understands that OCR will not close the monitoring of this Agreement until OCR determines that the District has fulfilled the terms of this Agreement and is in compliance with the regulations implementing Section 504 at 34 C.F.R. 104.4 and the regulations implementing Title II at 28 C.F.R. 35.130 and 35.160(a), which were at issue in this case.
9. The District also understands that by signing this Agreement, it agrees to provide data and other information in a timely manner in accordance with the reporting requirements of this Agreement. Further, the District understands that during the monitoring of this Agreement, if necessary, OCR may visit the District, interview staff members, and request such additional reports or data, including simulated website accounts and passwords, as are necessary for OCR to determine whether the District has fulfilled the terms of this Agreement and is in compliance with the regulations implementing Section 504 at 34 C.F.R. 104.4 and the regulations implementing Title II at 28 C.F.R. 35.130 and 35.160(a), which are at issue in this case.
10. The District understands and acknowledges that OCR may initiate administrative enforcement or judicial proceedings to enforce the specific terms and obligations of this Agreement. Before initiating administrative enforcement (34 C.F.R. 100.9 and 100.10), or judicial proceedings to enforce this Agreement, OCR shall give the District written notice of the alleged breach and 60 calendar days to cure the alleged breach.

  
Stefanie P. Phillips, Ed.D, Superintendent  
For Santa Ana Unified School District

DATE 10-24-16



**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Ratification of Purchase Order Summary and Listing of all Purchase Orders, for the Period of October 26, 2016 through November 22, 2016**

**ITEM:**                   **Consent**

**SUBMITTED BY:**   **Tina Douglas, Assistant Superintendent, Business Services**

**PREPARED BY:**   **Jonathan Geiszler, Director, Purchasing and Stores**

**BACKGROUND INFORMATION:**

Board Policy 3300 and Education Code 17604 specifically authorizes the Board to delegate signature authority on behalf of the District to the District Superintendent. Such delegation of signature authority serves to expedite the implementation of financial transactions or any other contract.

**ITEM SUMMARY:**

- Snapshot of purchase orders issued between October 26, 2016 through November 22, 2016
- Board Policy 3300
- Education Code 17604

**RATIONALE:**

The Purchase Order Summary consists of all orders created during the period of October 26, 2016 through November 22, 2016. A detailed listing is also included. Purchase orders for contracts over \$25,000 have been previously approved by the Board through individual agenda items.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Ratify Purchase Order Summary and Listing of all Purchase Orders for the period of October 26, 2016 through November 22, 2016.





# Santa Ana Unified School District

Stefanie P. Phillips, Ed.D., Superintendent

Date: November 23, 2016  
To: Stefanie P. Phillips, Ed.D., Superintendent  
From: Tina Douglas, Assistant Superintendent, Business Services  
Subject: Purchase Order Summary: From 26-OCT-2016 through 22-NOV-2016

Fund 01	21st Century ASSETS (roll-up 4124)	\$ 38,126.00
Fund 01	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	\$ 5,815.48
Fund 01	AVID-OCDE Destination Graduation-High Schools	\$ 276.48
Fund 01	Beginning Teacher-BTSA	\$ 1,750.00
Fund 01	CTE Incentive Grant Program	\$ 2,132.91
Fund 01	California Career Pathways Trust	\$ 709,287.34
Fund 01	California Clean Energy Jobs Act (Prop 39)	\$ 342,414.06
Fund 01	Carl D Perkins Section 131 Career and Technical Education act of 1998	\$ 12,418.80
Fund 01	Communication Studies (Speech and Debate)	\$ 400.00
Fund 01	Donations (Miscellaneous)	\$ 20,020.80
Fund 01	E-Business Academy [0473] CHS	\$ 8,660.99
Fund 01	Ed Technology K-12 Voucher - Microsoft	\$ 17,123.62
Fund 01	Education Academy [0434] CHS	\$ 26.40
Fund 01	Educator Effectiveness	\$ 18,559.89
Fund 01	Emergency Preparedness and Operations	\$ 595.00
Fund 01	Fund 01 General Fund	\$ 84,624.87
Fund 01	Fundraiser (Non ASB-PTA Deposits)	\$ 21,426.74
Fund 01	Global Business Academy [0190] VHS	\$ 1,950.00
Fund 01	Head Start	\$ 4,861.70
Fund 01	IASA: Title I Basic Grants Low-Income and Neglected, Part A	\$ 404,698.77
Fund 01	IASA: Title I Migrant Ed Regular Program	\$ 2,403.90
Fund 01	LCFF-Supplemental/Concentration	\$ 3,174,378.01
Fund 01	Lottery: Instructional Materials	\$ 45,698.82
Fund 01	Medi-Cal Billing Option	\$ 223,269.70
Fund 01	NCLB: Title II, Part B, CA Mathematics and Science Partnerships (CaMSP)	\$ 179.78
Fund 01	NCLB: Title I, School Improvement Grant QEIA	\$ 1,643.52
Fund 01	NJROTC	\$ 400.00
Fund 01	One-Time Carryover Funds	\$ 65,587.41
Fund 01	One-Time Discretionary Funds	\$ 141,713.11

## BOARD OF EDUCATION

John Palacio, President • Rob Richardson, Vice President  
Valerie Amezcua, Clerk • José Alfredo Hernández, J.D., Member • Cecilia "Ceci" Iglesias, Member

Fund 01	Ongoing & Major Maintenance Account	\$ 272,538.31
Fund 01	Pupil Transportation (7230/7240)	\$ 47.28
Fund 01	Recruitment/Retention - Marketing	\$ 3,467.58
Fund 01	Risk Management - Undesignated	\$ 5,800.00
Fund 01	S.D. Bechtel, Jr. Foundation	\$ 96,799.51
Fund 01	Safe Haven	\$ 1,868.44
Fund 01	Saturday Attendance Recovery Program (WIN)	\$ 41,110.24
Fund 01	Special Ed: IDEA Preschool Grants,	\$ 1,605.41
Fund 01	Special Ed: Mental Health Services	\$ 143,887.72
Fund 01	Special Ed: Workability I LEA	\$ 1,059.65
Fund 01	Special Education	\$ 3,365,169.05
Fund 01	Title I, Core Set Aside	\$ 103,630.12
Fund 01	Title II-Part A Improving Teacher Quality	\$ 2,880.00
Fund 01	Two-Way Digital ITFS Licensee Revenue	\$ 4,104.00
Fund 01	Unrestricted - Regional Occupational Center Program (ROC/P 6350)	\$ 32,332.02
Fund 01	Unrestricted Discretionary Accounts	\$ 1,989,608.74
Fund 01	Unrestricted One-time Funds	\$ 91,339.20
Fund 01	Unrestricted-GATE (7140)	\$ 26.99
Fund 01	WASC (was FundRes 010031)	\$ 700.00
<b>Grand Total:</b>		<b>\$ 11,508,418.36</b>

Fund 09	Fund 09 Before and After School Learning & Safe Neighborhood Partnerships	\$ 8,052.57
Fund 09	Fund 09 One-Time Discretionary Funds	\$ 7,375.94
<b>Grand Total:</b>		<b>\$ 15,428.51</b>

Fund 12	Child Development: CA State Preschool Program	\$ 25,911.86
<b>Grand Total:</b>		<b>\$ 25,911.86</b>

Fund 13	Child Nutrition: School Programs	\$ 78,138.69
<b>Grand Total:</b>		<b>\$ 78,138.69</b>

Fund 14	Fund 14 Deferred Maintenance Fund	\$ 19,652.49
<b>Grand Total:</b>		<b>\$ 19,652.49</b>

Fund 25	Fund 25 Valley P2P	\$ 771.50
Fund 25	Fund 25 Walker/Roosevelt Jt Use	\$ 771.50
Fund 25	Fund 25 Capital Facilities Fund	\$ 18,625.00
<b>Grand Total:</b>		<b>\$ 20,168.00</b>

Fund 29	Fund 29 Measure G Series E	\$ 2,110.00
<b>Grand Total:</b>		<b>\$ 2,110.00</b>

Fund 40	Emergency Repair Program-Williams Case	\$	305,086.48
Fund 40	Fund 40 QZAB Solar Energy Savings 2012 (eff 2014-15)	\$	1,896,246.96
Fund 40	Fund 40 Special Reserve Fund	\$	13,296.54
<b>Grand Total:</b>		<b>\$</b>	<b>2,214,629.98</b>

Fund 49	QZAB 2005	\$	2,395.60
<b>Grand Total:</b>		<b>\$</b>	<b>2,395.60</b>

Fund 68	Fund 68 Workers' Compensation	\$	514,401.82
<b>Grand Total:</b>		<b>\$</b>	<b>514,401.82</b>

Fund 69	Health & Welfare - Active Employees	\$	15,500.00
<b>Grand Total:</b>		<b>\$</b>	<b>15,500.00</b>

Fund 81	Fund 81 Property & Liability	\$	39,031.51
<b>Grand Total:</b>		<b>\$</b>	<b>39,031.51</b>

Prepared By: Jonathan Geiszler, Director, Purchasing and Stores

# Fund 01

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
354708	26-Oct-2016	OPTIMA, INC.	Unrestricted Discretionary Accounts	ESQUEDA ELEMENTARY SCHOOL	\$ 642.55
354709	26-Oct-2016	CDW GOVERNMENT , INC.	Unrestricted Discretionary Accounts	K-12 SCHOOL PERFORMANCE AND CULTURE	\$ 9.94
354710	26-Oct-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	KENNEDY ELEMENTARY SCHOOL	\$ 225.71
354711	26-Oct-2016	GUARANTY CHEVROLET	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 64,347.21
354712	26-Oct-2016	MICHAEL A. PERRY dba POSITIVE YOUTH INTERVENTIONS	Beginning Teacher-BTSA	STAFF DEVELOPMENT	\$ 750.00
354715	26-Oct-2016	BUICK ART MATERIALS dba DICK BUCK COMPANY	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SPURGEON INTERMEDIATE SCHOOL	\$ 1,134.00
354716	26-Oct-2016	CRISIS PREVENTION INSTITUTE, INC.	Special Ed: Mental Health Services	SPECIAL EDUCATION	\$ 2,115.72
354717	26-Oct-2016	REALLY GOOD STUFF, INC.	Unrestricted Discretionary Accounts	LINCOLN ELEMENTARY SCHOOL	\$ 221.59
354718	26-Oct-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 883.39
354719	26-Oct-2016	TEACHER CREATED MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MONTE VISTA ELEMENTARY SCHOOL	\$ 4,264.82
354720	26-Oct-2016	HOUGHTON MIFFLIN HARCOURT	Unrestricted Discretionary Accounts	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 23.60
354721	26-Oct-2016	VISION MARKING DEVICES	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 269.49
354722	26-Oct-2016	CHEFS' TOYS	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 61.56
354723	26-Oct-2016	SOUTHWEST STRINGS	LCFF-Supplemental/Concentration	VISUAL & PERFORMING ARTS	\$ 17,781.12
354724	26-Oct-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	WALKER ELEMENTARY SCHOOL	\$ 30.01
354726	26-Oct-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	WALKER ELEMENTARY SCHOOL	\$ 13.78
354730	26-Oct-2016	KAGAN PROFESSIONAL DEVELOPMENT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 438.00
354731	26-Oct-2016	THE FROG HOUSE, INC.	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 2,818.80
354732	26-Oct-2016	CDW GOVERNMENT , INC.	Unrestricted Discretionary Accounts	DAVIS ELEMENTARY SCHOOL	\$ 310.00
354733	26-Oct-2016	CDW GOVERNMENT , INC.	Unrestricted Discretionary Accounts	DAVIS ELEMENTARY SCHOOL	\$ 1,322.83
354735	26-Oct-2016	IMAGWORKS	Unrestricted Discretionary Accounts	INSTRUCTIONAL MEDIA CENTER	\$ 1,501.12
354736	26-Oct-2016	THE ACME NETWORK	California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	\$ 691,200.00
354738	26-Oct-2016	VITAL LINK ORANGE COUNTY	Unrestricted - Regional Occupational Center Program (ROC/P 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 8,100.00
354739	26-Oct-2016	VITAL LINK ORANGE COUNTY	Unrestricted - Regional Occupational Center Program (ROC/P 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 8,100.00
354740	26-Oct-2016	THE MUSIC HOUSE	One-Time Discretionary Funds	MCFADDEN INTERMEDIATE SCHOOL	\$ 1,058.70
354741	26-Oct-2016	BARNES & NOBLE BOOKSELLERS, INC.	AVID-OCDE Destination Graduation-High Schools	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 276.48
354742	26-Oct-2016	MARRIOTT HOTEL SERVICES, INC. dba GAYLORD NATIONAL RESORT & CONVENTION CENTER	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 5,791.52
354743	26-Oct-2016	NATIONAL GEOGRAPHIC	Education Academy [0434] CHS	CENTURY HIGH SCHOOL	\$ 26.40
354744	26-Oct-2016	UNIVERSITY OF OREGON	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SCHOOL CLIMATE	\$ 16,160.00
354744	26-Oct-2016	UNIVERSITY OF OREGON	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SCHOOL CLIMATE	\$ 320.83
354745	27-Oct-2016	SEWINGMACHINESPLUS.COM, INC.	Unrestricted Discretionary Accounts	PUBLICATIONS	\$ 3,572.64
354746	27-Oct-2016	CDW GOVERNMENT , INC.	Unrestricted Discretionary Accounts	K-12 SCHOOL PERFORMANCE AND CULTURE	\$ 357.73
354747	27-Oct-2016	POWAY UNIFIED SCHOOL DISTRICT DISTRICT-WESTVIEW HIGH SCHOOL	NIROTC	SANTA ANA HIGH SCHOOL	\$ 300.00
354748	27-Oct-2016	CALIFORNIA ASSOCIATION FOR INSTITUTIONAL RESEARCH	Unrestricted Discretionary Accounts	RESEARCH AND EVALUATION	\$ 750.00
354749	27-Oct-2016	OCC GATE	Unrestricted Discretionary Accounts	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 100.00
354750	27-Oct-2016	TIME FOR KIDS	Unrestricted Discretionary Accounts	LINCOLN ELEMENTARY SCHOOL	\$ 156.10

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
354751	27-Oct-2016	APPLE, INC.	Medi-Cal Billing Option	PSYCHOLOGICAL SERVICES/APE	\$ 1,081.92
354752	27-Oct-2016	SADDLEBACK UNIFIED SCHOOL DISTRICT dba LAGUNA HILLS HIGH SCHOOL- ASB, GIRLS LACROSSE TEAM	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 385.00
354755	27-Oct-2016	PEARSON ED, INC.	Lottery: Instructional Materials	STATE TEXTBOOKS	\$ 290.40
354757	27-Oct-2016	PRO-ED	Special Education	SPEECH & LANGUAGE	\$ 590.44
354758	27-Oct-2016	SADDLEBACK UNIFIED SCHOOL DISTRICT dba LAGUNA HILLS HIGH SCHOOL- ASB, GIRLS LACROSSE TEAM	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 1,100.00
354759	27-Oct-2016	PAMELA DIXON dba PMD CONSULTING, INC.	One-Time Discretionary Funds	THORPE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 14,000.00
354760	27-Oct-2016	APPLE, INC.	Unrestricted Discretionary Accounts	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 2,595.84
354761	27-Oct-2016	SAN JOAQUIN COUNTY OFFICE OF EDUCATION	Special Education	SPECIAL EDUCATION	\$ 53,735.00
354762	27-Oct-2016	APPLE, INC.	Special Education	SPECIAL EDUCATION	\$ 2,240.64
354763	27-Oct-2016	LEXIA LEARNING SYSTEMS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HOOVER ELEMENTARY SCHOOL	\$ 4,767.70
354764	27-Oct-2016	ARAMARK RECEIVABLES, LLC dba ARAMARK GFF CHICAGO	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 583.11
354764	27-Oct-2016	ARAMARK RECEIVABLES, LLC dba ARAMARK GFF CHICAGO	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 295.92
354765	27-Oct-2016	WARD A. GLASBY, INC. dba GLASBY MAINTENANCE SUPPLY CO.	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 30,000.00
354766	27-Oct-2016	MUSICIAN'S FRIEND, INC.	One-Time Discretionary Funds	PIO-PICO ELEMENTARY SCHOOL	\$ 1,182.60
354767	27-Oct-2016	DANIEL DENHAM dba DAN'S THERMAL SERVICES (D.T.S)	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 2,000.00
354768	27-Oct-2016	APPLE, INC.	Special Education	SPECIAL EDUCATION	\$ 670.32
354770	28-Oct-2016	GOVCONNECTION	Unrestricted Discretionary Accounts	ESQUEDA ELEMENTARY SCHOOL	\$ 2,732.65
354771	28-Oct-2016	PAMELA DIXON dba PMD CONSULTING, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SIERRA PREPARATORY ACADEMY	\$ 16,000.00
354772	28-Oct-2016	SUPER DUPER PUBLICATIONS	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 194.30
354773	28-Oct-2016	SUPER DUPER PUBLICATIONS	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 501.26
354774	28-Oct-2016	SUPER DUPER PUBLICATIONS	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 143.44
354775	28-Oct-2016	PALOS SPORTS, INC.	Special Education	PSYCHOLOGICAL SERVICES/APE	\$ 272.79
354776	28-Oct-2016	OFFICE DEPOT	Special Education	SPECIAL EDUCATION	\$ 15.97
354777	28-Oct-2016	DEMCO	Unrestricted Discretionary Accounts	LINCOLN ELEMENTARY SCHOOL	\$ 45.29
354780	28-Oct-2016	LEXIA LEARNING SYSTEMS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	DAVIS ELEMENTARY SCHOOL	\$ 3,966.69
354781	28-Oct-2016	HOUGHTON MIFFLIN HARCOURT dba RIVERSIDE PUBLISHING	Special Education	PSYCHOLOGICAL SERVICES/APE	\$ 35,443.01
354782	28-Oct-2016	VERITIV OPERATING COMPANY	Fund 01 General Fund	PUBLICATIONS	\$ 1,519.30
354783	28-Oct-2016	SUPERINTENDENT OF SCHOOLS NAPA dba NAPA COUNTY SJOERINTENDENT OF SCHOOLS	Unrestricted - Regional Occupational Center Program (ROC/P 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 17.00
354784	28-Oct-2016	ORANGE COUNTY DEPARTMENT OF EDUCATION	Unrestricted Discretionary Accounts	WILSON ELEMENTARY SCHOOL	\$ 300.00
354785	28-Oct-2016	OCDE/AP IN THE OC	Unrestricted - Regional Occupational Center Program (ROC/P 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 2,100.00
354786	28-Oct-2016	CDW GOVERNMENT, INC.	Special Education	PSYCHOLOGICAL SERVICES/APE	\$ 77.55
354788	28-Oct-2016	SCHOLASTIC, INC.	Special Education	SIERRA PREPARATORY ACADEMY	\$ 617.16
354789	28-Oct-2016	CDW GOVERNMENT, INC.	One-Time Discretionary Funds	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 6,277.93
354790	28-Oct-2016	COASTAL ENTERPRISES	Unrestricted Discretionary Accounts	WILLARD INTERMEDIATE SCHOOL	\$ 648.49
354791	28-Oct-2016	CDW GOVERNMENT, INC.	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 380.76
354792	28-Oct-2016	JIM'S MUSIC CENTER, INC.	Unrestricted Discretionary Accounts	SIERRA PREPARATORY ACADEMY	\$ 99.54
354793	28-Oct-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 96.39
354794	28-Oct-2016	CDW GOVERNMENT, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 546.42

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
354795	28-Oct-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	RESEARCH AND EVALUATION	\$ 48.58
354797	28-Oct-2016	OFFICE DEPOT	E-Business Academy [0473] CHS	CENTURY HIGH SCHOOL	\$ 215.99
354798	28-Oct-2016	OFFICE DEPOT	Fund 01 General Fund	WAREHOUSE AND DELIVERY	\$ 817.29
354799	28-Oct-2016	CANNON SPORTS, INC.	Fund 01 General Fund	WAREHOUSE AND DELIVERY	\$ 4,638.60
354800	28-Oct-2016	ADVANTAGE WEST INVESTMENT ENTERPRISES, INC. dba ADVANTAGE WEST GOVERNMENT PRODUCT SOLUTIONS	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 1,330.02
354801	28-Oct-2016	GBC	Unrestricted Discretionary Accounts	HARVEY ELEMENTARY SCHOOL	\$ 1,484.20
354802	28-Oct-2016	APPLE, INC.	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 1,560.96
354803	28-Oct-2016	SOUTHWEST SCHOOL AND OFFICE SUPPLY	Fund 01 General Fund	WAREHOUSE AND DELIVERY	\$ 388.80
354804	31-Oct-2016	OFFICE DEPOT	Special Education	KING ELEMENTARY SCHOOL	\$ 67.49
354805	31-Oct-2016	OFFICE DEPOT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SADLEBACK HIGH SCHOOL	\$ 613.81
354806	31-Oct-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	EDUCATIONAL SERVICES DIVISION	\$ 147.08
354806	31-Oct-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	K-12 TEACHING AND LEARNING	\$ 319.81
354806	31-Oct-2016	OFFICE DEPOT	Unrestricted-GATE (7140)	K-12 TEACHING AND LEARNING	\$ 26.99
354809	31-Oct-2016	SUPER DUPER PUBLICATIONS	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 95.38
354810	31-Oct-2016	SCHOOL NURSE SUPPLY, INC.	Special Education	SPECIAL EDUCATION	\$ 37.72
354811	31-Oct-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 835.06
354812	31-Oct-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	K-12 TEACHING AND LEARNING	\$ 544.19
354813	31-Oct-2016	OFFICE DEPOT	Unrestricted - Regional Occupational Center Program (ROC/P	REGIONAL OCCUPATIONAL PROGRAM	\$ 508.88
354814	31-Oct-2016	READING IS FUNDAMENTAL OF SOUTHERN CALIFORNIA, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	FREMONT ELEMENTARY SCHOOL	\$ 1,314.00
354815	31-Oct-2016	MIND RESEARCH INSTITUTE	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 3,000.00
354816	31-Oct-2016	SANTA ANA COLLEGE, TESSMAN PLANETARIUM	Special Ed: Mental Health Services	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 132.00
354817	31-Oct-2016	CDW GOVERNMENT, INC.	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 652.32
354818	31-Oct-2016	GOVCONNECTION	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 890.35
354821	31-Oct-2016	AREY JONES EDUCATIONAL SOLUTIONS	One-Time Discretionary Funds	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 1,548.97
354822	31-Oct-2016	AREY JONES EDUCATIONAL SOLUTIONS	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 6,195.87
354823	31-Oct-2016	COMPETITIVE AQUATIC SUPPLY	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 3,552.12
354824	31-Oct-2016	TRUWEST, INC.	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 1,108.08
354825	31-Oct-2016	AMERICAN CHALLENGE	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 1,584.66
354826	31-Oct-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	\$ 326.47
354827	31-Oct-2016	SUBLIME PROMOTIONS, LLC dba BUYSHADE.COM	Unrestricted Discretionary Accounts	PUPIL SUPPORT SERVICES	\$ 1,411.56
354828	31-Oct-2016	PRO-ED	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 147.10
354829	31-Oct-2016	DEMCO	Unrestricted Discretionary Accounts	KING ELEMENTARY SCHOOL	\$ 131.98
354831	31-Oct-2016	TANGENT, LLC	Title II-Part A Improving Teacher Quality	STAFF DEVELOPMENT	\$ 1,080.00
354832	31-Oct-2016	OFFICE DEPOT	Special Education	SPEECH & LANGUAGE	\$ 111.23
354833	31-Oct-2016	STAPLES BUSINESS ADVANTAGE	Unrestricted Discretionary Accounts	RESEARCH AND EVALUATION	\$ 47.21
354834	31-Oct-2016	PUT IN CUPS, LLC	Unrestricted Discretionary Accounts	JACKSON ELEMENTARY SCHOOL	\$ 491.40
354835	31-Oct-2016	FARONICS TECHNOLOGIES USA, INC.	Unrestricted - Regional Occupational Center Program (ROC/P	REGIONAL OCCUPATIONAL PROGRAM	\$ 4,592.37
354836	31-Oct-2016	VERIZON WIRELESS	Unrestricted Discretionary Accounts	TECHNOLOGY INNOVATION SERVICES	\$ 292.47
354840	31-Oct-2016	TPR EDUCATION, LLC dba THE PRINCETON REVIEW	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SEGERSTROM HIGH SCHOOL	\$ 13,783.00

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354841	31-Oct-2016	LAKE SHORE LEARNING MATERIALS	Special Education	KING ELEMENTARY SCHOOL	\$ 66.64
354842	31-Oct-2016	BRAINPOP	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SE PULVEDA ELEMENTARY SCHOOL	\$ 1,350.00
354843	31-Oct-2016	FASTENAL COMPANY	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 1,007.38
354844	31-Oct-2016	SEGERSTROM HIGH SCHOOL	Unrestricted Discretionary Accounts	SADDEBACK HIGH SCHOOL	\$ 275.00
354845	31-Oct-2016	WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES	WASC (was FundRes 010031)	K-12 SCHOOL PERFORMANCE AND CULTURE	\$ 700.00
354849	31-Oct-2016	WESTMINSTER HIGH SCHOOL	Unrestricted Discretionary Accounts	SADDEBACK HIGH SCHOOL	\$ 350.00
354850	31-Oct-2016	CONTINUITY FOCUS, INC.	Unrestricted One-time Funds	TECHNOLOGY INNOVATION SERVICES	\$ 79,891.20
354851	31-Oct-2016	CONTINUITY FOCUS, INC.	Unrestricted Discretionary Accounts	TECHNOLOGY INNOVATION SERVICES	\$ 114,887.50
354852	31-Oct-2016	ASSET GENIE, INC. dba AG PARTS WORLDWIDE	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 1,685.07
354853	31-Oct-2016	TUSTIN HIGH SCHOOL WRESTLING	Unrestricted Discretionary Accounts	SADDEBACK HIGH SCHOOL	\$ 300.00
354854	31-Oct-2016	ASSET GENIE, INC. dba AG PARTS WORLDWIDE	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 5,318.24
354855	31-Oct-2016	ASSET GENIE, INC. dba AG PARTS WORLDWIDE	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	\$ 2,778.30
354856	31-Oct-2016	CDW GOVERNMENT, INC.	California Career Pathways Trust	CENTURY HIGH SCHOOL	\$ 237.84
354857	31-Oct-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	\$ 828.06
354858	31-Oct-2016	SIGNATURE PARTY RENTALS	Unrestricted Discretionary Accounts	SUPERINTENDENT'S OFFICE	\$ 1,174.82
354859	31-Oct-2016	DELL MARKETING L.P.	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 513.97
354860	31-Oct-2016	APPLE, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 1,784.16
354861	31-Oct-2016	GOVCONNECTION	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LINCOLN ELEMENTARY SCHOOL	\$ 795.87
354862	31-Oct-2016	NEWEGG BUSINESS, INC.	California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	\$ 442.79
354864	31-Oct-2016	MOBYMAX, LLC	Unrestricted Discretionary Accounts	SPURGEON INTERMEDIATE SCHOOL	\$ 495.00
354865	31-Oct-2016	AREY JONES EDUCATIONAL SOLUTIONS	Carl D Perkins Section 131 Career and Technical Education act of	VOCATIONAL EDUCATION	\$ 12,417.72
354865	31-Oct-2016	AREY JONES EDUCATIONAL SOLUTIONS	Carl D Perkins Section 131 Career and Technical Education act of	VOCATIONAL EDUCATION	\$ 1.08
354866	31-Oct-2016	AREY JONES EDUCATIONAL SOLUTIONS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL	\$ 3,305.22
354868	31-Oct-2016	GOCARE WARRANTY GROUP, INC.	LCFF-Supplemental/Concentration	TECHNOLOGY	\$ 389.87
354869	01-Nov-2016	AQUARIUM OF THE PACIFIC	Donations (Miscellaneous)	LOWELL ELEMENTARY SCHOOL	\$ 888.00
354870	01-Nov-2016	WILLIAM V. MACGILL & CO. dba MACGILL & CO.	Unrestricted Discretionary Accounts	SADDEBACK HIGH SCHOOL	\$ 49.36
354870	01-Nov-2016	WILLIAM V. MACGILL & CO. dba MACGILL & CO.	Unrestricted Discretionary Accounts	SADDEBACK HIGH SCHOOL	\$ 13.99
354871	01-Nov-2016	GST, INC.	LCFF-Supplemental/Concentration	REACH ACADEMY	\$ 146.45
354872	01-Nov-2016	WESTERN PSYCHOLOGICAL SERVICES	Special Education	SPEECH & LANGUAGE	\$ 124.74
354873	01-Nov-2016	B AND H PHOTO VIDEO	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 76.46
354874	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HUMAN RESOURCES DIVISION	\$ 976.92
354875	01-Nov-2016	REGENTS OF NEW MEXICO STATE UNIVERSITY dba NEW MEXICO STATE UNIVERSITY	Unrestricted - Regional Occupational Center Program (ROC/P 635U)	REGIONAL OCCUPATIONAL PROGRAM	\$ 1,500.00
354876	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 108.22
354877	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	PUBLICATIONS	\$ 209.50
354878	01-Nov-2016	CASH MEMBERSHIPS	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 970.00
354878	01-Nov-2016	CASH MEMBERSHIPS	Unrestricted Discretionary Accounts	CONSTRUCTION	\$ 970.00
354878	01-Nov-2016	CASH MEMBERSHIPS	Unrestricted Discretionary Accounts	FACILITIES/GOVERNMENTAL RELATIONS	\$ 1,940.00
354879	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	REACH ACADEMY	\$ 232.64
354880	01-Nov-2016	ULINE SHIPPING SUPPLIES	California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	\$ 555.09

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354881	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 39.19
354882	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 40.56
354883	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 268.67
354884	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 488.16
354885	01-Nov-2016	OFFICE DEPOT	NCLB: Title II, Part B, CA Mathematics and Science Partnerships (CaMSP)	K-12 TEACHING AND LEARNING	\$ 34.65
354886	01-Nov-2016	OFFICE DEPOT	NCLB: Title II, Part B, CA Mathematics and Science Partnerships (CaMSP)	K-12 TEACHING AND LEARNING	\$ 38.57
354887	01-Nov-2016	OFFICE DEPOT	NCLB: Title II, Part B, CA Mathematics and Science Partnerships (CaMSP)	K-12 TEACHING AND LEARNING	\$ 108.56
354889	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	\$ 422.54
354890	01-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 231.10
354891	01-Nov-2016	SCHOLASTIC BOOK FAIRS	Unrestricted Discretionary Accounts	PIO-PICO ELEMENTARY SCHOOL	\$ 1,893.68
354892	01-Nov-2016	STAPLES BUSINESS ADVANTAGE	Unrestricted Discretionary Accounts	LINCOLN ELEMENTARY SCHOOL	\$ 70.18
354893	01-Nov-2016	CPM CORE CONNECTIONS	Title I, Core Set Aside	STUDENT ACHIEVEMENT	\$ 50,000.00
354894	01-Nov-2016	C & L VARSITY JACKETS, INC.	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 1,860.30
354895	01-Nov-2016	CALIFORNIA READING & LITERATURE PROJECT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LOWELL ELEMENTARY SCHOOL	\$ 700.00
354896	01-Nov-2016	CDW GOVERNMENT, INC.	CTE Incentive Grant Program	REGIONAL OCCUPATIONAL PROGRAM	\$ 960.90
354897	01-Nov-2016	APPLE, INC.	CTE Incentive Grant Program	REGIONAL OCCUPATIONAL PROGRAM	\$ 85.32
354899	01-Nov-2016	WESTERN PSYCHOLOGICAL SERVICES	Special Education	PSYCHOLOGICAL SERVICES/APE	\$ 22,325.27
354900	01-Nov-2016	JESUSMYROCK.COM	Unrestricted Discretionary Accounts	SIERRA PREPARATORY ACADEMY	\$ 1,094.26
354901	01-Nov-2016	MYERS TIRE SUPPLY DISTRIBUTION COMPANY	Ongoing & Major Maintenance Account	TRANSPORTATION DEPARTMENT	\$ 200.86
354902	01-Nov-2016	US GAMES	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 1,139.54
354903	01-Nov-2016	OneOC	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LOWELL ELEMENTARY SCHOOL	\$ 8,000.00
354904	01-Nov-2016	ALL PRO SOUND, INC.	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 110.16
354905	01-Nov-2016	LAKESHORE LEARNING MATERIALS	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 71.79
354906	01-Nov-2016	LISA FAWN BARSAMIAN dba OFFICE SEATING OUTLET	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	\$ 149.04
354907	01-Nov-2016	LISA FAWN BARSAMIAN dba OFFICE SEATING OUTLET	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 313.20
354908	01-Nov-2016	COMMERCIAL AQUATIC SERVICES, INC.	California Clean Energy Jobs Act (Prop 39)	SADDLEBACK HIGH SCHOOL	\$ 27,084.76
354911	01-Nov-2016	ANDERSON AIR CONDITIONING, LP	California Clean Energy Jobs Act (Prop 39)	PIO-PICO ELEMENTARY SCHOOL	\$ 854.09
354912	01-Nov-2016	ANDERSON AIR CONDITIONING, LP	California Clean Energy Jobs Act (Prop 39)	KING ELEMENTARY SCHOOL	\$ 854.09
354913	01-Nov-2016	CENERGISTIC, INC.	Unrestricted Discretionary Accounts	DISTRICT-WIDE	\$ 1,250,000.00
354914	01-Nov-2016	CUMMING, LLC	California Clean Energy Jobs Act (Prop 39)	CONSTRUCTION	\$ 10,810.00
354918	02-Nov-2016	MONTGOMERY HARDWARE COMPANY	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 6,813.77
354919	02-Nov-2016	US BANK	Ed Technology K-12 Voucher - Microsoft	TECHNOLOGY	\$ 67.32
354919	02-Nov-2016	US BANK	Educator Effectiveness	STAFF DEVELOPMENT	\$ 1,559.89
354919	02-Nov-2016	US BANK	IASA: Title I Basic Grants Low-Income and Neglected, Part A	WILSON ELEMENTARY SCHOOL	\$ 3,318.84
354919	02-Nov-2016	US BANK	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 70.20
354919	02-Nov-2016	US BANK	Ongoing & Major Maintenance Account	TRANSPORTATION DEPARTMENT	\$ 2,184.83
354919	02-Nov-2016	US BANK	Saturday Attendance Recovery Program (WIN)	KENNEDY ELEMENTARY SCHOOL	\$ 432.00
354919	02-Nov-2016	US BANK	Saturday Attendance Recovery Program (WIN)	KENNEDY ELEMENTARY SCHOOL	\$ 372.44
354919	02-Nov-2016	US BANK	Unrestricted Discretionary Accounts	LOWELL ELEMENTARY SCHOOL	\$ 22.55



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354919	02-Nov-2016	US BANK	Unrestricted Discretionary Accounts	SANTIAGO ELEMENTARY SCHOOL	\$ 29.03
354919	02-Nov-2016	US BANK	Unrestricted Discretionary Accounts	SANTIAGO ELEMENTARY SCHOOL	\$ 62.62
354919	02-Nov-2016	US BANK	Unrestricted Discretionary Accounts	SANTIAGO ELEMENTARY SCHOOL	\$ 118.97
354919	02-Nov-2016	US BANK	Unrestricted Discretionary Accounts	SEPULVEDA ELEMENTARY SCHOOL	\$ 28.06
354919	02-Nov-2016	US BANK	Unrestricted Discretionary Accounts	TELEVISION CENTER	\$ 534.60
354919	02-Nov-2016	US BANK	Unrestricted Discretionary Accounts	WILSON ELEMENTARY SCHOOL	\$ 142.52
354920	02-Nov-2016	RAMIRO URIBE dba AQUATIC FACILITY SERVICES, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,333.20
354921	02-Nov-2016	RAMIRO URIBE dba AQUATIC FACILITY SERVICES, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,890.00
354922	02-Nov-2016	RAMIRO URIBE dba AQUATIC FACILITY SERVICES, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 3,196.00
354923	02-Nov-2016	ULINE SHIPPING SUPPLIES	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 321.96
354924	02-Nov-2016	PRO-CRAFT CONSTRUCTION, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 2,500.00
354925	02-Nov-2016	WEATHERPROOFING TECHNOLOGIES, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 7,000.00
354926	02-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 246.22
354927	02-Nov-2016	WALTERS WHOLESALE ELECTRIC	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 253.71
354928	02-Nov-2016	WEST SAFETY SERVICES, INC.	Unrestricted Discretionary Accounts	DISTRICT-WIDE	\$ 17,250.00
354929	02-Nov-2016	SIGN A RAMA	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 263.30
354930	02-Nov-2016	VILLAGE NURSERIES, L.P.	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 3,455.47
354931	02-Nov-2016	APPLE, INC.	Special Education	SPECIAL EDUCATION	\$ 2,281.08
354932	03-Nov-2016	UC REGENTS	Title II-Part A Improving Teacher Quality	STAFF DEVELOPMENT	\$ 675.00
354933	03-Nov-2016	FAGEN, FRIEDMAN & FULFROST, LLP	Special Education	SPECIAL EDUCATION	\$ 360.00
354934	03-Nov-2016	TUXEDO WHOLESALER	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 3,000.00
354935	03-Nov-2016	APPLE, INC.	Saturday Attendance Recovery Program (WIN)	SANTA ANA HIGH SCHOOL	\$ 3,628.80
354936	03-Nov-2016	APPLE, INC.	Special Education	SPECIAL EDUCATION	\$ 820.32
354937	03-Nov-2016	APPLE, INC.	21st Century ASSETS (roll-up 4124)	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 7,786.80
354938	03-Nov-2016	APPLE, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LINCOLN ELEMENTARY SCHOOL	\$ 11,551.68
354939	03-Nov-2016	HISPANIC EDUCATION ENDOWMENT FUND (HEEF)	Unrestricted Discretionary Accounts	SUPERINTENDENT'S OFFICE	\$ 1,500.00
354940	03-Nov-2016	APPLE, INC.	One-Time Discretionary Funds	JACKSON ELEMENTARY SCHOOL	\$ 6,600.96
354941	03-Nov-2016	JFK TRANSPORTATION	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 5,830.00
354942	03-Nov-2016	CDW GOVERNMENT, INC.	Special Education	SPEECH & LANGUAGE	\$ 61.40
354943	03-Nov-2016	CDW GOVERNMENT, INC.	Special Education	SPEECH & LANGUAGE	\$ 61.40
354944	03-Nov-2016	CDW GOVERNMENT, INC.	Special Education	SPEECH & LANGUAGE	\$ 156.19
354945	03-Nov-2016	DON BOOKSTORE	Lottery: Instructional Materials	MIDDLE COLLEGE HIGH SCHOOL	\$ 25,796.26
354946	03-Nov-2016	CDW GOVERNMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HENINGER ELEMENTARY SCHOOL	\$ 122.15
354947	03-Nov-2016	CDW GOVERNMENT, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 3,913.92
354948	03-Nov-2016	CDW GOVERNMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LOWELL ELEMENTARY SCHOOL	\$ 1,055.27
354949	03-Nov-2016	CDW GOVERNMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LOWELL ELEMENTARY SCHOOL	\$ 936.88
354950	03-Nov-2016	GOVCONNECTION	Unrestricted Discretionary Accounts	SEPULVEDA ELEMENTARY SCHOOL	\$ 878.28
354951	03-Nov-2016	CDW GOVERNMENT, INC.	LCFF-Supplemental/Concentration	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 69.57
354953	03-Nov-2016	GOVCONNECTION	Unrestricted Discretionary Accounts	JEFFERSON ELEMENTARY SCHOOL	\$ 3,063.23

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354954	03-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	ESQUEDA ELEMENTARY SCHOOL	\$ 118.13
354955	03-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	ADAMS ELEMENTARY SCHOOL	\$ 128.64
354956	03-Nov-2016	CDW GOVERNMENT, INC.	Saturday Attendance Recovery Program (WIN)	LINCOLN ELEMENTARY SCHOOL	\$ 256.82
354957	03-Nov-2016	SIERRA SCHOOL EQUIPMENT COMPANY	LCFF-Supplemental/Concentration	REACH ACADEMY	\$ 15,220.07
354958	03-Nov-2016	CDW GOVERNMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 57.01
354959	03-Nov-2016	CDW GOVERNMENT, INC.	LCFF-Supplemental/Concentration	REACH ACADEMY	\$ 1,352.73
354960	03-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	PUBLICATIONS	\$ 183.02
354961	03-Nov-2016	B&H PHOTO VIDEO	Unrestricted Discretionary Accounts	PUBLICATIONS	\$ 1,600.60
354962	03-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SURGEON INTERMEDIATE SCHOOL	\$ 35,792.85
354963	03-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 68,514.24
354964	03-Nov-2016	ACHIEVE3000, INC. / SMARTY ANTS, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	WASHINGTON ELEMENTARY SCHOOL	\$ 5,000.00
354965	03-Nov-2016	ACHIEVE3000, INC. / SMARTY ANTS, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 5,000.00
354966	03-Nov-2016	ACHIEVE3000, INC. / SMARTY ANTS, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ROOSEVELT ELEMENTARY SCHOOL	\$ 5,000.00
354969	03-Nov-2016	IXL LEARNING, INC.	One-Time Discretionary Funds	THORPE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 1,800.00
354970	03-Nov-2016	STARFALL EDUCATION FOUNDATION	Unrestricted Discretionary Accounts	JEFFERSON ELEMENTARY SCHOOL	\$ 291.60
354972	03-Nov-2016	STAPLES BUSINESS ADVANTAGE	Unrestricted Discretionary Accounts	WAREHOUSE AND DELIVERY	\$ 45.35
354974	03-Nov-2016	MASCO SWEEPERS, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 75,440.00
354975	03-Nov-2016	WOLF & ASSOCIATES, INC. dba AIRWOLF 3D	IASA: Title I Basic Grants Low-Income and Neglected, Part A	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 987.12
354976	03-Nov-2016	APPLE, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ROOSEVELT ELEMENTARY SCHOOL	\$ 28,317.44
354978	03-Nov-2016	TUSTIN HIGH SCHOOL/SUPER BOOSTERS dba TUSTIN HIGH MUN BOOSTERS	Communication Studies (Speech and Debate)	K-12 TEACHING AND LEARNING	\$ 400.00
354979	03-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 280.33
354980	03-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 263.06
354981	03-Nov-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 502.17
354982	03-Nov-2016	CDW GOVERNMENT, INC.	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	AFTER SCHOOL PROGRAMS	\$ 108.69
354983	03-Nov-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 572.91
354984	03-Nov-2016	CROWN LIFT TRUCKS	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 5,608.95
354985	03-Nov-2016	SPECIALTY EQUIPMENT CO.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 2,462.00
354986	03-Nov-2016	SPECIALTY EQUIPMENT CO.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 2,516.40
354987	03-Nov-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 109.08
354988	03-Nov-2016	PADRES UNIDOS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ROMERO-CRUZ ELEMENTARY SCHOOL	\$ 4,600.00
354989	03-Nov-2016	MEL-O-DEE	Unrestricted Discretionary Accounts	WILSON ELEMENTARY SCHOOL	\$ 189.00
354990	03-Nov-2016	SUPER DUPER PUBLICATIONS	Special Education	SPEECH & LANGUAGE	\$ 92.86
354991	03-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 257.04
354992	03-Nov-2016	ELIZABETH ANN DANIELSON dba DANIELSON EDUCATIONAL CONSULTING	Educator Effectiveness	STAFF DEVELOPMENT	\$ 17,000.00
354993	03-Nov-2016	CAHPERD/CALIFORNIA ASSOCIATION FOR HEALTH	Medi-Cal Billing Option	PSYCHOLOGICAL SERVICES/APE	\$ 880.00
354994	03-Nov-2016	BUREAU OF EDUCATION & RESEARCH	Title II-Part A Improving Teacher Quality	NONPUBLIC SCHOOLS	\$ 245.00

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354995	03-Nov-2016	CULVER NEWLIN, INC.	Unrestricted Discretionary Accounts	COMMUNITY RELATIONS	\$ 413.04
354996	03-Nov-2016	CENTER FOR THE COLLABORATIVE CLASSROOM	Lottery: Instructional Materials	K-12 TEACHING AND LEARNING	\$ 19,313.42
354997	03-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 280.20
354999	04-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 276.23
355000	04-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 710.79
355002	04-Nov-2016	MONOPRICE, INC.	Unrestricted Discretionary Accounts	EDISON ELEMENTARY SCHOOL	\$ 132.06
355003	04-Nov-2016	CDW GOVERNMENT, INC.	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 822.10
355004	04-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 1,213.33
355005	04-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 5,176.03
355006	04-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 1,213.33
355007	04-Nov-2016	COSOGO, LLC dba UZIBUIL	Unrestricted Discretionary Accounts	COMMUNITY RELATIONS	\$ 93.96
355008	04-Nov-2016	KEM VENTURES, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL	\$ 479.78
355009	04-Nov-2016	RAPTOR TECHNOLOGIES, LLC	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 216.00
355010	04-Nov-2016	RAPTOR TECHNOLOGIES, LLC	Unrestricted Discretionary Accounts	MENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 113.40
355011	04-Nov-2016	READING IS FUNDAMENTAL OF SOUTHERN CALIFORNIA, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HOOVER ELEMENTARY SCHOOL	\$ 855.36
355012	04-Nov-2016	PIKTOCHART SDN BHD	Special Education	SPECIAL EDUCATION	\$ 300.00
355014	04-Nov-2016	COMPLETE BUSINESS SYSTEMS	Unrestricted Discretionary Accounts	WASHINGTON ELEMENTARY SCHOOL	\$ 1,026.00
355015	04-Nov-2016	SAVANNA HIGH SCHOOL	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 275.00
355016	04-Nov-2016	ACHIEVE3000, INC. / SMARTY ANTS, INC.	One-Time Discretionary Funds	KING ELEMENTARY SCHOOL	\$ 5,000.00
355017	04-Nov-2016	STARFALL EDUCATION FOUNDATION	Special Ed: IDEA Preschool Grants,	MITCHELL CHILD DEVELOPMENT CENTER	\$ 270.00
355018	04-Nov-2016	EDMENTUM, INC. dba EDMUNTUM HOLDING, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SEPULVEDA ELEMENTARY SCHOOL	\$ 3,200.00
355020	04-Nov-2016	COMMUNICATIONS USA, INC.	Saturday Attendance Recovery Program (WIN)	SANTA ANA HIGH SCHOOL	\$ 655.51
355022	04-Nov-2016	IDEAS UNLIMITED SEMINARS, LLC	Special Education	SPECIAL EDUCATION	\$ 229.00
355023	04-Nov-2016	SCHOOL OUTFITTERS, LLC	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ESQUEDA ELEMENTARY SCHOOL	\$ 862.86
355025	04-Nov-2016	CDW GOVERNMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HENINGER ELEMENTARY SCHOOL	\$ 501.03
355026	04-Nov-2016	SCHOLASTIC BOOK FAIRS	Donations (Miscellaneous)	ROOSEVELT ELEMENTARY SCHOOL	\$ 2,503.89
355028	04-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 7.01
355029	04-Nov-2016	NFHS CUSTOMER SERVICE	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 245.00
355032	04-Nov-2016	CASH MEMBERSHIPS	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 148.00
355033	04-Nov-2016	OCC GATE	Unrestricted Discretionary Accounts	SANTIAGO ELEMENTARY SCHOOL	\$ 110.00
355035	07-Nov-2016	PADRES UNIDOS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	PIO-PICO ELEMENTARY SCHOOL	\$ 5,000.00
355036	07-Nov-2016	PADRES UNIDOS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	FRANKLIN ELEMENTARY SCHOOL	\$ 13,400.00
355037	07-Nov-2016	OneOC	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HARVEY ELEMENTARY SCHOOL	\$ 5,500.00
355038	07-Nov-2016	PARENT INSTITUTE FOR QUALITY EDUCATION	Unrestricted Discretionary Accounts	CARR INTERMEDIATE SCHOOL	\$ 4,999.00
355039	07-Nov-2016	FRY'S ELECTRONICS	Special Education	SPECIAL EDUCATION	\$ 2,600.00
355040	07-Nov-2016	ANTONIO OROZCO dba DISCIPLINA POSITIVA, INC.	21st Century ASSETS (roll-up 4124)	VALLEY HIGH SCHOOL	\$ 8,000.00
355041	07-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 1,688,966.19

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355042	07-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 27,543.48
355043	07-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 1,167,142.90
355045	07-Nov-2016	CDW GOVERNMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 1,585.37
355046	07-Nov-2016	SOCIAL THINKING	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	\$ 694.00
355047	07-Nov-2016	PI MFG	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 73.99
355048	07-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	TECHNOLOGY INNOVATION SERVICES	\$ 29,046.97
355049	07-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	K-12 TEACHING AND LEARNING	\$ 308.39
355050	07-Nov-2016	SOFTCHOICE CORPORATION	Unrestricted Discretionary Accounts	RESEARCH AND EVALUATION	\$ 409.96
355051	07-Nov-2016	SPECIALTY EQUIPMENT CO.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 4,022.60
355052	07-Nov-2016	FEDERAL EXPRESS CORPORATION	Unrestricted Discretionary Accounts	SUPERINTENDENT'S OFFICE	\$ 6.10
355053	07-Nov-2016	GST, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 141.28
355054	07-Nov-2016	ALL ELECTRIC NEEDS, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 918.00
355055	07-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	WILLARD INTERMEDIATE SCHOOL	\$ 172.73
355056	07-Nov-2016	ALL ELECTRIC NEEDS, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 54.00
355057	07-Nov-2016	SUPER DUPER PUBLICATIONS	Special Education	SPEECH & LANGUAGE	\$ 142.56
355058	07-Nov-2016	WEST COAST FIRE & INTEGRATION, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 225.00
355061	07-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 269.48
355062	07-Nov-2016	CARMEL DRAPER dba CORE MATTERS	Unrestricted Discretionary Accounts	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 367.20
355063	07-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 266.77
355064	07-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 247.79
355065	07-Nov-2016	SADDLEBACK EDUCATIONAL PUBLISHING, INC.	Special Education	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 315.34
355066	07-Nov-2016	PERMA BOUND BOOKS HERTZBERG NEW METHOD, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	KENNEDY ELEMENTARY SCHOOL	\$ 2,095.08
355067	07-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 277.61
355068	07-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 275.96
355069	07-Nov-2016	TEACHER CREATED MATERIALS	Unrestricted Discretionary Accounts	GARFIELD ELEMENTARY SCHOOL	\$ 919.41
355070	07-Nov-2016	TEACHER CREATED MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	WILSON ELEMENTARY SCHOOL	\$ 3,172.03
355071	07-Nov-2016	TEACHER CREATED MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ROOSEVELT ELEMENTARY SCHOOL	\$ 9,143.29
355072	07-Nov-2016	CENTER FOR THE COLLABORATIVE CLASSROOM	Unrestricted Discretionary Accounts	GARFIELD ELEMENTARY SCHOOL	\$ 10,216.12
355073	07-Nov-2016	IMAGE GRAPHICS	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 469.80
355075	07-Nov-2016	VILLAGE NURSERIES, L.P.	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 505.52
355076	07-Nov-2016	SOUTHWEST STRINGS	One-Time Discretionary Funds	PIO-PICO ELEMENTARY SCHOOL	\$ 1,458.00
355077	07-Nov-2016	CASBO	Unrestricted Discretionary Accounts	BUSINESS SERVICES DIVISION	\$ 805.00
355078	07-Nov-2016	WORLD'S FINEST CHOCOLATE, INC.	Fundraiser (Non ASB-PTA Deposits)	MARTIN ELEMENTARY SCHOOL	\$ 2,730.00
355079	07-Nov-2016	LACASE	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 150.00
355080	07-Nov-2016	BRAINPOP	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ESQUEDA ELEMENTARY SCHOOL	\$ 1,830.60
355081	07-Nov-2016	TED MORENO dba JESUSMYROCK.COM	Unrestricted Discretionary Accounts	SEPULVEDA ELEMENTARY SCHOOL	\$ 302.40
355082	07-Nov-2016	SADDLEBACK HIGH SCHOOL ASB	21st Century ASSETS (roll-up 4124)	SADDLEBACK HIGH SCHOOL	\$ 3,435.00
355083	07-Nov-2016	GRAINGER	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 8,105.44
355084	07-Nov-2016	COSTA MESA HIGH SCHOOL	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 400.00

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355085	07-Nov-2016	CASBO	Unrestricted Discretionary Accounts	ACCOUNTING DEPARTMENT	\$ 745.00
355086	07-Nov-2016	ENVIRONMENTAL NATURE CENTER	IASA: Title I Basic Grants Low-Income and Neglected, Part A	WILSON ELEMENTARY SCHOOL	\$ 992.00
355087	07-Nov-2016	SOCIAL THINKING	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 1,286.25
355088	07-Nov-2016	PLAYERS CHOICE	Donations (Miscellaneous)	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 24.98
355089	07-Nov-2016	MARATHON INK SCREENPRINTING AND EMBROIDERY	Donations (Miscellaneous)	MARTIN ELEMENTARY SCHOOL	\$ 4,482.00
355090	07-Nov-2016	NATIONAL COUNCIL TEACHERS OF MATHEMATICS	Title II-Part A Improving Teacher Quality	NONPUBLIC SCHOOLS	\$ 880.00
355091	07-Nov-2016	CLOVIS HIGH SCHOOL	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 500.00
355093	08-Nov-2016	ORIENTAL TRADING COMPANY, INC.	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	GARFIELD ELEMENTARY SCHOOL	\$ 132.19
355094	08-Nov-2016	WILLIAM V. MACGILL & CO. dba MACGILL & CO.	Unrestricted Discretionary Accounts	HOOVER ELEMENTARY SCHOOL	\$ 215.01
355095	08-Nov-2016	BREAKOUT, INC. dba BREAKOUT EDU	Unrestricted Discretionary Accounts	MARTIN ELEMENTARY SCHOOL	\$ 1,166.40
355096	08-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	CONSTRUCTION	\$ 272.63
355097	08-Nov-2016	SEGERSTROM HIGH SCHOOL	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 425.00
355098	08-Nov-2016	BOWERS MUSEUM OF CULTURAL ART	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL	\$ 280.00
355099	08-Nov-2016	BOWERS MUSEUM OF CULTURAL ART	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL	\$ 254.00
355100	08-Nov-2016	RUDY M. CASTRUITTA dba RMC EDUCATION CONSULTANT, INC.	Unrestricted Discretionary Accounts	SUPERINTENDENT'S OFFICE	\$ 12,000.00
355101	08-Nov-2016	BOWERS MUSEUM OF CULTURAL ART	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL	\$ 715.00
355102	08-Nov-2016	BARRANCO BEVERAGE, INC.	Fundraiser (Non ASB-PTA Deposits)	ADAMS ELEMENTARY SCHOOL	\$ 1,320.00
355103	08-Nov-2016	PACIFIC ATHLETIC WEAR, INC.	Donations (Miscellaneous)	MARTIN ELEMENTARY SCHOOL	\$ 1,320.08
355104	08-Nov-2016	JAMIL MAMDANI dba SOCAL TEAM SPORTS	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 2,468.88
355106	08-Nov-2016	CAL POLY POMONA FOUNDATION	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 500.00
355107	08-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 9.33
355108	08-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	WILLARD INTERMEDIATE SCHOOL	\$ 131.22
355109	08-Nov-2016	STAPLES BUSINESS ADVANTAGE	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 116.62
355110	08-Nov-2016	STAPLES BUSINESS ADVANTAGE	Unrestricted Discretionary Accounts	MONROE ELEMENTARY SCHOOL	\$ 400.35
355111	08-Nov-2016	SOUTHWEST SCHOOL AND OFFICE SUPPLY	Fund 01 General Fund	WAREHOUSE AND DELIVERY	\$ 1,836.00
355113	08-Nov-2016	LAKESHORE LEARNING MATERIALS	Unrestricted Discretionary Accounts	LOWELL ELEMENTARY SCHOOL	\$ 22.56
355114	08-Nov-2016	BARNES & NOBLE BOOKSELLERS, INC.	Unrestricted Discretionary Accounts	LINCOLN ELEMENTARY SCHOOL	\$ 723.01
355115	08-Nov-2016	LAKESHORE LEARNING MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HENINGER ELEMENTARY SCHOOL	\$ 174.31
355117	08-Nov-2016	TKH DESIGN, INC.	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 1,822.50
355119	08-Nov-2016	READ IT ONCE AGAIN	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 59.40
355120	08-Nov-2016	KORNEY BOARD AIDS, INC.	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 448.73
355121	08-Nov-2016	SCHOOLSIN	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 792.50
355122	08-Nov-2016	SCHOLASTIC, INC.	IASA: Title I Migrant Ed Regular Program	MIGRANT EDUCATION	\$ 416.16
355123	08-Nov-2016	COAST 2 COAST COACHING, LLC	Unrestricted Discretionary Accounts	SEPULVEDA ELEMENTARY SCHOOL	\$ 12,840.00
355124	08-Nov-2016	CULVER NEWLIN, INC.	LCFF-Supplemental/Concentration	REACH ACADEMY	\$ 13,271.04
355125	08-Nov-2016	LAKESHORE LEARNING MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HENINGER ELEMENTARY SCHOOL	\$ 112.84
355126	08-Nov-2016	CENTER FOR THE COLLABORATIVE CLASSROOM	IASA: Title I Basic Grants Low-Income and Neglected, Part A	KING ELEMENTARY SCHOOL	\$ 600.70
355127	08-Nov-2016	S & S WORLDWIDE, INC.	Unrestricted Discretionary Accounts	KENNEDY ELEMENTARY SCHOOL	\$ 309.37

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355128	08-Nov-2016	LAKESHORE LEARNING MATERIALS	Unrestricted Discretionary Accounts	JEFFERSON ELEMENTARY SCHOOL	\$ 51.25
355129	08-Nov-2016	WEST MUSIC	One-Time Discretionary Funds	PIO-PICO ELEMENTARY SCHOOL	\$ 61.42
355130	08-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	CARVER ELEMENTARY SCHOOL	\$ 471.36
355131	08-Nov-2016	LAKESHORE LEARNING MATERIALS	Donations (Miscellaneous)	SADDLEBACK HIGH SCHOOL	\$ 137.30
355132	08-Nov-2016	HEINEMANN	IASA: Title I Basic Grants Low-Income and Neglected, Part A	WILSON ELEMENTARY SCHOOL	\$ 520.34
355133	08-Nov-2016	LAKESHORE LEARNING MATERIALS	Special Ed: IDEA Preschool Grants	MITCHELL CHILD DEVELOPMENT CENTER	\$ 91.25
355135	08-Nov-2016	LAKESHORE LEARNING MATERIALS	One-Time Discretionary Funds	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 270.83
355136	08-Nov-2016	GOPHER	Fundraiser (Non ASB-PTA Deposits)	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 499.29
355137	08-Nov-2016	LAKESHORE LEARNING MATERIALS	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	GARFIELD ELEMENTARY SCHOOL	\$ 225.10
355138	08-Nov-2016	OFFICE DEPOT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	EARLY CHILDHOOD EDUCATION	\$ 29.26
355139	08-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 86.35
355140	08-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	KENNEDY ELEMENTARY SCHOOL	\$ 87.21
355141	08-Nov-2016	FEINER SUPPLY	Special Education	SPECIAL EDUCATION	\$ 437.40
355142	08-Nov-2016	LAKESHORE LEARNING MATERIALS	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 806.13
355143	08-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	WILLARD INTERMEDIATE SCHOOL	\$ 107.30
355144	08-Nov-2016	ENABLING DEVICES, INC.	Special Ed: IDEA Preschool Grants,	MITCHELL CHILD DEVELOPMENT CENTER	\$ 226.70
355145	08-Nov-2016	MIND RESEARCH INSTITUTE	LCFF-Supplemental/Concentration	K-12 TEACHING AND LEARNING	\$ 159,470.00
355146	08-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	MENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 690.12
355148	08-Nov-2016	SCHOLASTIC, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	FRANKLIN ELEMENTARY SCHOOL	\$ 3,934.28
355149	08-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 932.08
355150	08-Nov-2016	LAKESHORE LEARNING MATERIALS	Special Ed: IDEA Preschool Grants,	MITCHELL CHILD DEVELOPMENT CENTER	\$ 298.50
355151	08-Nov-2016	KUTA SOFTWARE, LLC	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 341.00
355152	08-Nov-2016	TEACHERSPAYTEACHERS	Unrestricted Discretionary Accounts	WILSON ELEMENTARY SCHOOL	\$ 114.91
355153	08-Nov-2016	SADDLEBACK HIGH SCHOOL	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 380.00
355154	08-Nov-2016	LAKESHORE LEARNING MATERIALS	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	ADAMS ELEMENTARY SCHOOL	\$ 444.09
355155	08-Nov-2016	LAKESHORE LEARNING MATERIALS	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	MADISON ELEMENTARY SCHOOL	\$ 100.48
355156	08-Nov-2016	LA QUINTA HIGH SCHOOL	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 400.00
355157	08-Nov-2016	CALIFORNIA WEEKLY EXPLORER, INC.	Donations (Miscellaneous)	THORPE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 1,920.00
355158	08-Nov-2016	LOS AMIGOS HIGH SCHOOL	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 425.00
355159	08-Nov-2016	LAKESHORE LEARNING MATERIALS	Saturday Attendance Recovery Program (WIN)	LINCOLN ELEMENTARY SCHOOL	\$ 344.63
355160	08-Nov-2016	CALIFORNIA WEEKLY EXPLORER, INC.	One-Time Discretionary Funds	ESQUEDA ELEMENTARY SCHOOL	\$ 4,961.00
355161	08-Nov-2016	GARDEN GROVE HIGH SCHOOL	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 395.00
355162	08-Nov-2016	LAKESHORE LEARNING MATERIALS	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 1,083.77
355163	08-Nov-2016	LAKESHORE LEARNING MATERIALS	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 1,857.76
355164	08-Nov-2016	REGREEN, INC.	California Clean Energy Jobs Act (Prop 39)	CONSTRUCTION	\$ 302,811.12
355165	08-Nov-2016	LAKESHORE LEARNING MATERIALS	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 317.64
355166	08-Nov-2016	LAKESHORE LEARNING MATERIALS	One-Time Discretionary Funds	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 950.31

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355167	08-Nov-2016	WEX BANK, dba WRIGHT EXPRESS FSC	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 9,986.97
355167	08-Nov-2016	WEX BANK, dba WRIGHT EXPRESS FSC	Unrestricted - Regional Occupational Center Program (ROC/P 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 56.81
355167	08-Nov-2016	WEX BANK, dba WRIGHT EXPRESS FSC	Unrestricted Discretionary Accounts	FACILITIES/GOVERNMENTAL RELATIONS	\$ 279.90
355167	08-Nov-2016	WEX BANK, dba WRIGHT EXPRESS FSC	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 212.30
355167	08-Nov-2016	WEX BANK, dba WRIGHT EXPRESS FSC	Unrestricted Discretionary Accounts	SCHOOL POLICE SERVICES	\$ 4,387.07
355167	08-Nov-2016	WEX BANK, dba WRIGHT EXPRESS FSC	Unrestricted Discretionary Accounts	TECHNOLOGY INNOVATION SERVICES	\$ 430.07
355167	08-Nov-2016	WEX BANK, dba WRIGHT EXPRESS FSC	Unrestricted Discretionary Accounts	WAREHOUSE AND DELIVERY	\$ 1,446.85
355168	08-Nov-2016	ADVANTAGE WEST INVESTMENT ENTERPRISES, INC. dba ADVANTAGE WEST GOVERNMENT PRODUCT SOLUTIONS	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 226.63
355169	08-Nov-2016	MIKE J. MANCE dba STEAMX, LLC	Ongoing & Major Maintenance Account	TRANSPORTATION DEPARTMENT	\$ 456.19
355170	08-Nov-2016	GOCARE WARRANTY GROUP, INC.	Special Education	SPECIAL EDUCATION	\$ 3,988.67
355171	08-Nov-2016	MIKE J. MANCE dba STEAMX, LLC	Ongoing & Major Maintenance Account	TRANSPORTATION DEPARTMENT	\$ 118.67
355172	08-Nov-2016	J.W. PEPPER & SONS, INC.	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 54.82
355173	08-Nov-2016	J.W. PEPPER & SONS, INC.	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 441.77
355174	08-Nov-2016	OC IMPRINTS	Unrestricted Discretionary Accounts	SIERRA PREPARATORY ACADEMY	\$ 356.22
355175	08-Nov-2016	GOPHER	NCLB: Title I, School Improvement Grant QEIA	VALLEY HIGH SCHOOL	\$ 1,314.52
355176	08-Nov-2016	FOTO FIESTA FINISHING, INC. dba SUNSET SCHOOL PORTRAITS	Unrestricted Discretionary Accounts	CHAVEZ CONTINUATION HIGH SCHOOL	\$ 1,625.18
355177	09-Nov-2016	SOCIAL THINKING	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 182.83
355179	09-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	WILSON ELEMENTARY SCHOOL	\$ 55.07
355183	09-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	MADISON ELEMENTARY SCHOOL	\$ 586.35
355184	09-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	MELENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 239.22
355185	09-Nov-2016	OFFICE DEPOT	21st Century ASSETS (roll-up 4124)	SEGERSTROM HIGH SCHOOL	\$ 65.57
355186	09-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	MONROE ELEMENTARY SCHOOL	\$ 193.21
355187	09-Nov-2016	ALICE TRAINING INSTITUTE, LLC	Emergency Preparedness and Operations	RISK MANAGEMENT	\$ 595.00
355188	09-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 150.56
355189	09-Nov-2016	OFFICE DEPOT	Special Ed: Workability I LEA	TRANSITION PROGRAMS	\$ 1,059.65
355190	09-Nov-2016	GROSSMONT UNION HIGH SCHOOL	E-Business Academy [0473] CHS	CENTURY HIGH SCHOOL	\$ 2,645.00
355191	09-Nov-2016	ASSET GENIE, INC. dba AG PARTS WORLDWIDE	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 2,025.00
355192	09-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 1,565.35
355193	09-Nov-2016	MUSEUM OF TOLERANCE	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MADISON ELEMENTARY SCHOOL	\$ 1,020.00
355194	09-Nov-2016	FOUNDATION FOR CALIFORNIA COMMUNITY COLLEGES	LCFF-Supplemental/Concentration	K-12 SCHOOL PERFORMANCE AND CULTURE	\$ 52,347.00
355195	09-Nov-2016	MARIA M. OTT	Unrestricted Discretionary Accounts	SUPERINTENDENT'S OFFICE	\$ 4,500.00
355196	09-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 272.18
355197	09-Nov-2016	OPERATION CLEAN SLATE	Unrestricted Discretionary Accounts	LATHROP INTERMEDIATE SCHOOL	\$ 3,700.00
355200	09-Nov-2016	EnergyCAP, INC.	Unrestricted Discretionary Accounts	DISTRICT-WIDE	\$ 10,940.00
355201	09-Nov-2016	STATE OF KANSAS dba UNIVERSITY OF KANSAS	Donations (Miscellaneous)	SUPERINTENDENT'S OFFICE	\$ 5,000.00
355202	09-Nov-2016	KYA SERVICES, LLC	Unrestricted One-time Funds	CARVER ELEMENTARY SCHOOL	\$ 11,448.00
355203	09-Nov-2016	STAPLES BUSINESS ADVANTAGE	One-Time Discretionary Funds	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 94.15
355204	09-Nov-2016	JUVENTINO SALAZAR	Unrestricted Discretionary Accounts	LORIN GRISET ACADEMY	\$ 200.00

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355205	09-Nov-2016	RAINBOW BOOKS, INC. dba RAINBOW BOOK COMPANY	One-Time Discretionary Funds	LOWELL ELEMENTARY SCHOOL	\$ 6,231.90
355206	09-Nov-2016	ADVANTAGE WEST INVESTMENT ENTERPRISES, INC. dba ADVANTAGE	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 113.31
355207	09-Nov-2016	WEST GOVERNMENT PRODUCT SOLUTIONS			
355209	09-Nov-2016	DD OFFICE PRODUCTS dba LIBERTY PAPER	Fund 01 General Fund	WAREHOUSE AND DELIVERY	\$ 21,364.56
355210	09-Nov-2016	BOYS AND GIRLS CLUB OF SANTA ANA	Unrestricted Discretionary Accounts	BOARD OF EDUCATION	\$ 3,000.00
355211	09-Nov-2016	WEST ED	Title I, Core Set Aside	STUDENT ACHIEVEMENT	\$ 24,724.12
355212	09-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 102.58
355213	09-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 257.00
355214	09-Nov-2016	STAPLES BUSINESS ADVANTAGE	Unrestricted Discretionary Accounts	HEROES ELEMENTARY SCHOOL	\$ 101.67
355214	09-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	SPURGEON INTERMEDIATE SCHOOL	\$ 59.97
355215	09-Nov-2016	SUSAN S. SIMMONS dba SUSAN SIMMONS, PH.D	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 85.00
355216	09-Nov-2016	GOVERNMENT FINANCIAL STRATEGIES, INC.	Unrestricted Discretionary Accounts	BUSINESS SERVICES DIVISION	\$ 25,000.00
355217	09-Nov-2016	ORANGE COUNTY DEPARTMENT OF EDUCATION	Unrestricted Discretionary Accounts	MIDDLE COLLEGE HIGH SCHOOL	\$ 1,275.00
355219	09-Nov-2016	CDW GOVERNMENT , INC.	LCFF-Supplemental/Concentration	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 87.54
355220	09-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	K-12 TEACHING AND LEARNING	\$ 203.73
355221	09-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HOOVER ELEMENTARY SCHOOL	\$ 104.06
355222	09-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	TAFT ELEMENTARY SCHOOL	\$ 90.24
355223	09-Nov-2016	OFFICE DEPOT	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 194.91
355223	09-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	EDUCATIONAL SERVICES DIVISION	\$ 68.32
355224	10-Nov-2016	FEINER SUPPLY	Special Ed: IDEA Preschool Grants,	MITCHELL CHILD DEVELOPMENT CENTER	\$ 437.40
355225	10-Nov-2016	KENNETH BRETSCH dba KEN'S SPORTING GOODS	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 1,973.79
355226	10-Nov-2016	COLORADO TIME SYSTEMS, LLC	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 1,455.73
355227	10-Nov-2016	SOUTHERN CALIFORNIA FITNESS SERVICE, INC.	Unrestricted Discretionary Accounts	JACKSON ELEMENTARY SCHOOL	\$ 594.42
355228	10-Nov-2016	MRS. NELSON'S BOOK COMPANY	IASA: Title I Basic Grants Low-Income and Neglected, Part A	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 164.50
355229	10-Nov-2016	BARNES & NOBLE BOOKSELLERS, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SADDLEBACK HIGH SCHOOL	\$ 1,239.30
355230	10-Nov-2016	PRO-ED	Special Education	SPEECH & LANGUAGE	\$ 231.66
355231	10-Nov-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 342.30
355232	10-Nov-2016	SOUTHERN CALIFORNIA FITNESS SERVICE, INC.	Unrestricted Discretionary Accounts	JACKSON ELEMENTARY SCHOOL	\$ 236.41
355233	10-Nov-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 93.16
355234	10-Nov-2016	BSN SPORTS	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 4,043.50
355235	10-Nov-2016	US GAMES	IASA: Title I Basic Grants Low-Income and Neglected, Part A	EDISON ELEMENTARY SCHOOL	\$ 390.34
355236	10-Nov-2016	GOPHER	Unrestricted Discretionary Accounts	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 1,665.25
355237	10-Nov-2016	CURRICULUM ASSOCIATES, LLC	Special Education	SPECIAL EDUCATION	\$ 5,016.69
355238	10-Nov-2016	RI COOPER AND ASSOCIATES, INC.	Special Education	SPECIAL EDUCATION	\$ 204.12
355239	10-Nov-2016	GOPHER	One-Time Discretionary Funds	WILSON ELEMENTARY SCHOOL	\$ 927.24
355240	10-Nov-2016	GOPHER	IASA: Title I Basic Grants Low-Income and Neglected, Part A	EDISON ELEMENTARY SCHOOL	\$ 430.93
355241	10-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	Unrestricted Discretionary Accounts	MADISON ELEMENTARY SCHOOL	\$ 187.76
355242	10-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 82.49
355243	10-Nov-2016	OFFICE DEPOT	Special Education	SPECIAL EDUCATION	\$ 446.99
355244	10-Nov-2016	SUPER DUPER PUBLICATIONS	Special Education	SPEECH & LANGUAGE	\$ 95.04



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355245	10-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	MENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 37.79
355246	10-Nov-2016	MCGRAW-HILL EDUCATION, INC. dba MCGRAW-HILL GLOBAL EDUCATION, LLC; MCGRAW-HILL GLOBAL EDUCATION HOLDINGS, LLC; MCGRAW-HILL SCHOOL EDUCATION, LLC	Lottery: Instructional Materials	STATE TEXTBOOKS	\$ 259.32
355247	10-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	ADAMS ELEMENTARY SCHOOL	\$ 36.45
355248	10-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	KENNEDY ELEMENTARY SCHOOL	\$ 327.57
355249	10-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	MADISON ELEMENTARY SCHOOL	\$ 962.02
355250	10-Nov-2016	ORIENTAL TRADING COMPANY, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HEROES ELEMENTARY SCHOOL	\$ 280.18
355251	10-Nov-2016	DEMCO	Unrestricted Discretionary Accounts	WASHINGTON ELEMENTARY SCHOOL	\$ 83.44
355252	10-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HARVEY ELEMENTARY SCHOOL	\$ 158.39
355253	10-Nov-2016	DEMCO	Unrestricted Discretionary Accounts	JACKSON ELEMENTARY SCHOOL	\$ 41.83
355254	10-Nov-2016	KELLY PAPER COMPANY	Fund 01 General Fund	PUBLICATIONS	\$ 3,472.09
355256	10-Nov-2016	IDEAS UNLIMITED SEMINARS, LLC	IASA: Title I Basic Grants Low-Income and Neglected, Part A	THORPE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 687.00
355257	10-Nov-2016	CDW GOVERNMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 617.93
355258	10-Nov-2016	WORLD'S FINEST CHOCOLATE, INC.	Fundraiser (Non ASB-PTA Deposits)	MARTIN ELEMENTARY SCHOOL	\$ 4,860.00
355259	10-Nov-2016	CDW GOVERNMENT, INC.	Special Education	SPECIAL EDUCATION	\$ 40.29
355260	10-Nov-2016	LEARNING RESOURCES, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LOWELL ELEMENTARY SCHOOL	\$ 356.29
355261	10-Nov-2016	WOLF & ASSOCIATES, INC. dba AIRWOLF 3D	Ed Technology K-12 Voucher - Microsoft	TECHNOLOGY	\$ 344.52
355262	10-Nov-2016	HANGSAFE HOOKS	One-Time Discretionary Funds	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 512.03
355263	10-Nov-2016	AGILE SPORTS TECHNOLOGIES/HUDL	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 1,618.92
355264	10-Nov-2016	SUBLIME PROMOTIONS, LLC dba BUYSHADE.COM	Unrestricted Discretionary Accounts	ADAMS ELEMENTARY SCHOOL	\$ 1,406.32
355265	10-Nov-2016	PARK A BIKE, INC. dba GROUND CONTROL SYSTEMS	LCFF-Supplemental/Concentration	REACH ACADEMY	\$ 1,399.17
355266	10-Nov-2016	OFFICE DEPOT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LOWELL ELEMENTARY SCHOOL	\$ 135.60
355267	10-Nov-2016	COSTCO WHOLESALE	Unrestricted Discretionary Accounts	BUSINESS SERVICES DIVISION	\$ 220.00
355268	10-Nov-2016	OFFICE DEPOT	Special Education	SPECIAL EDUCATION	\$ 29.37
355269	10-Nov-2016	DEMCO	Donations (Miscellaneous)	THORPE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 195.75
355270	10-Nov-2016	ULINE SHIPPING SUPPLIES	Unrestricted Discretionary Accounts	ESQUEDA ELEMENTARY SCHOOL	\$ 497.84
355271	10-Nov-2016	CERTIFIED ART SUPPLY	Unrestricted Discretionary Accounts	PIO-PICO ELEMENTARY SCHOOL	\$ 39.83
355272	10-Nov-2016	NASCO MODESTO dba A DIVISION OF THE ARISTOTLE CORPORATION	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 344.03
355273	10-Nov-2016	OFFICE DEPOT	21st Century ASSETS (roll-up 4124)	SEGERSTROM HIGH SCHOOL	\$ 246.33
355274	10-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	SADDEBACK HIGH SCHOOL	\$ 1,633.69
355275	10-Nov-2016	JUAN M. PIZANO dba JPS SIGNS	Unrestricted Discretionary Accounts	EDISON ELEMENTARY SCHOOL	\$ 648.00
355276	10-Nov-2016	EWING IRRIGATION PRODUCTS, INC.	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 3,798.53
355277	10-Nov-2016	REALLY GOOD STUFF, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MADISON ELEMENTARY SCHOOL	\$ 295.34
355278	10-Nov-2016	SOUTHWEST SCHOOL AND OFFICE SUPPLY	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL	\$ 673.71
355279	10-Nov-2016	SCHOOL NURSE SUPPLY, INC.	Unrestricted Discretionary Accounts	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 358.36
355280	10-Nov-2016	BEST BUY	21st Century ASSETS (roll-up 4124)	VALLEY HIGH SCHOOL	\$ 665.24
355281	10-Nov-2016	JAIME ALVAREZ dba JIFER FITNESS	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 750.00
355282	10-Nov-2016	RAMIRO URIBE dba AQUATIC FACILITY SERVICES, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,144.80

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355283	10-Nov-2016	SOUTHWEST SCHOOL AND OFFICE SUPPLY	Fund 01 General Fund	WAREHOUSE AND DELIVERY	\$ 38.88
355284	10-Nov-2016	VISION MARKING DEVICES	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	\$ 31.06
355285	10-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 158.48
355286	10-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	MENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 64.11
355287	10-Nov-2016	B&H PHOTO VIDEO	Saturday Attendance Recovery Program (WIN)	KENNEDY ELEMENTARY SCHOOL	\$ 107.99
355288	10-Nov-2016	CDW GOVERNMENT, INC.	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 205.25
355289	10-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	WALKER ELEMENTARY SCHOOL	\$ 514.73
355290	10-Nov-2016	GOVCONNECTION	Unrestricted Discretionary Accounts	COMMUNICATIONS OFFICE	\$ 722.78
355291	10-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	COMMUNICATIONS OFFICE	\$ 205.25
355292	10-Nov-2016	CDW GOVERNMENT, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,238.29
355293	10-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	One-Time Discretionary Funds	LOWELL ELEMENTARY SCHOOL	\$ 1,605.05
355295	10-Nov-2016	SIERRA SCHOOL EQUIPMENT COMPANY	LCFF-Supplemental/Concentration	REACH ACADEMY	\$ 1,709.75
355296	10-Nov-2016	GREGG KENT dba WORKSETTINGS INTERNATIONAL, LLC	LCFF-Supplemental/Concentration	SCHOOL CLIMATE	\$ 1,394.28
355297	10-Nov-2016	HOSTED FTP, INC.	Unrestricted Discretionary Accounts	TECHNOLOGY INNOVATION SERVICES	\$ 1,440.00
355298	14-Nov-2016	OneOC	IASA: Title I Basic Grants Low-Income and Neglected, Part A	KING ELEMENTARY SCHOOL	\$ 5,500.00
355299	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	MENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 351.14
355300	14-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 25.80
355301	14-Nov-2016	OFFICE DEPOT	Special Education	MITCHELL CHILD DEVELOPMENT CENTER	\$ 216.45
355302	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 371.52
355303	14-Nov-2016	STAPLES BUSINESS ADVANTAGE	Unrestricted Discretionary Accounts	GREENVILLE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 19.00
355304	14-Nov-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 342.30
355305	14-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	Lottery: Instructional Materials	STATE TEXTBOOKS	\$ 39.42
355306	14-Nov-2016	CONDAS AND ASSOCIATES dba OCEAN VIEW SCHOOL, NPS	Special Education	SPECIAL EDUCATION	\$ 89,127.00
355307	14-Nov-2016	FATHER FLANAGANS BOYS HOME dba BOYS TOWN CALIFORNIA, INC.	Special Ed: Mental Health Services	SPECIAL EDUCATION	\$ 91,820.00
355308	14-Nov-2016	JILL ANN HOGAN dba OAK SPRINGS	Special Ed: Mental Health Services	SPECIAL EDUCATION	\$ 24,570.00
355309	14-Nov-2016	KERBY SCOTTS SHOPSHIRE dba SCOTTS SCREENPRINTING	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 3,110.40
355310	14-Nov-2016	CONCEPTS SCHOOL AND OFFICE FURNISHINGS	LCFF-Supplemental/Concentration	REACH ACADEMY	\$ 985.50
355312	14-Nov-2016	LOUIS EDUCATIONAL CONCEPTS, LLC	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 179.95
355313	14-Nov-2016	REPAIRZOOM, LLC	Unrestricted Discretionary Accounts	LOWELL ELEMENTARY SCHOOL	\$ 1,070.71
355314	14-Nov-2016	VIRCO, INC.	Unrestricted Discretionary Accounts	ESQUEDA ELEMENTARY SCHOOL	\$ 2,426.11
355315	14-Nov-2016	CULVER NEWLIN, INC.	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 1,250.64
355316	14-Nov-2016	CONCEPTS SCHOOL AND OFFICE FURNISHINGS	Unrestricted Discretionary Accounts	ROOSEVELT ELEMENTARY SCHOOL	\$ 1,574.64
355317	14-Nov-2016	SPELLINGCITY.COM dba SPELLINGCITY OR VOCABULARYSPELLINGCITY	Unrestricted Discretionary Accounts	GREENVILLE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 158.85
355318	14-Nov-2016	B&H PHOTO VIDEO	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	HEROES ELEMENTARY SCHOOL	\$ 376.92
355319	14-Nov-2016	READING IS FUNDAMENTAL OF SOUTHERN CALIFORNIA, INC.	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 1,434.00
355320	14-Nov-2016	APPLE, INC.	Unrestricted Discretionary Accounts	MONTE VISTA ELEMENTARY SCHOOL	\$ 187.92
355321	14-Nov-2016	EVOLIVE, INC. dba OZOBOT	Ed Technology K-12 Voucher - Microsoft	TECHNOLOGY	\$ 1,080.00
355322	14-Nov-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 229.14
355323	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	EDUCATIONAL SERVICES DIVISION	\$ 241.32
355323	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	K-12 TEACHING AND LEARNING	\$ 182.20

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355324	14-Nov-2016	SUPER DUPER PUBLICATIONS	Special Education	SPEECH & LANGUAGE	\$ 95.04
355325	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 275.82
355327	14-Nov-2016	CHARACTER COUNTS! SERVICE CORPORATION	One-Time Discretionary Funds	WILSON ELEMENTARY SCHOOL	\$ 3,179.21
355328	14-Nov-2016	CUSTOMINK, LLC dba CUSTOMINK	21st Century ASSETS (roll-up 4124)	SANTA ANA HIGH SCHOOL	\$ 474.00
355329	14-Nov-2016	THERAPY SHOPPE, INC.	Special Education	SPECIAL EDUCATION	\$ 116.60
355330	14-Nov-2016	SPHERO, INC.	Ed Technology K-12 Voucher - Microsoft	TECHNOLOGY	\$ 388.76
355331	14-Nov-2016	MACIE PUBLISHING COMPANY	Unrestricted Discretionary Accounts	DIAMOND ELEMENTARY SCHOOL	\$ 211.50
355332	14-Nov-2016	MARIACHI CONNECTION, INC.	One-Time Discretionary Funds	SANTA ANA HIGH SCHOOL	\$ 4,509.00
355333	14-Nov-2016	OFFICE DEPOT	Special Education	TAFT ELEMENTARY SCHOOL	\$ 162.15
355334	14-Nov-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 631.67
355335	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	K-12 TEACHING AND LEARNING	\$ 57.95
355336	14-Nov-2016	FOLLETT SCHOOL SOLUTIONS, INC.	One-Time Discretionary Funds	MARTIN ELEMENTARY SCHOOL	\$ 248.25
355337	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	WILLARD INTERMEDIATE SCHOOL	\$ 235.79
355338	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 96.98
355339	14-Nov-2016	BEST BUY	Unrestricted Discretionary Accounts	LATHROP INTERMEDIATE SCHOOL	\$ 339.27
355340	14-Nov-2016	AVID CENTER	Unrestricted Discretionary Accounts	WILSON ELEMENTARY SCHOOL	\$ 608.26
355342	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 391.21
355343	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 252.33
355345	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	WALKER ELEMENTARY SCHOOL	\$ 98.76
355346	14-Nov-2016	SCHOOL SERVICES OF CALIFORNIA, INC.	Unrestricted Discretionary Accounts	BUSINESS SERVICES DIVISION	\$ 615.00
355347	14-Nov-2016	HEUER PUBLISHING, LLC	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 262.50
355348	14-Nov-2016	SCHOOL HEALTH CORPORATION	Unrestricted Discretionary Accounts	HEALTH/HOME-HOSPITAL INSTR	\$ 1,087.95
355350	14-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 1,140.02
355351	14-Nov-2016	SANTA ANA CHAMBER OF COMMERCE	Unrestricted Discretionary Accounts	BOARD OF EDUCATION	\$ 2,295.00
355352	14-Nov-2016	WEST COAST FUNDRAISING	Fundraiser (Non ASB-PTA Deposits)	ADAMS ELEMENTARY SCHOOL	\$ 7,717.80
355353	14-Nov-2016	FRANCES ROSEN dba BALLOONS SOUND GREAT	Unrestricted Discretionary Accounts	JACKSON ELEMENTARY SCHOOL	\$ 300.00
355354	15-Nov-2016	DEMCO	Unrestricted Discretionary Accounts	ADAMS ELEMENTARY SCHOOL	\$ 39.22
355355	15-Nov-2016	OFFICE DEPOT	LCFF-Supplemental/Concentration	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 123.67
355357	15-Nov-2016	FEDERAL TECHNOLOGY SOLUTIONS, INC.	Unrestricted Discretionary Accounts	DISTRICT-WIDE	\$ 29,286.59
355358	15-Nov-2016	OFFICE DEPOT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	EARLY CHILDHOOD EDUCATION	\$ 324.73
355359	15-Nov-2016	CDW GOVERNMENT , INC.	Unrestricted - Regional Occupational Center Program (ROC/PP 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 254.47
355360	15-Nov-2016	OFFICE DEPOT	21st Century ASSETS (roll-up 4124)	SANTA ANA HIGH SCHOOL	\$ 235.53
355361	15-Nov-2016	B&H PHOTO VIDEO	21st Century ASSETS (roll-up 4124)	SANTA ANA HIGH SCHOOL	\$ 698.71
355362	15-Nov-2016	ORIENTAL TRADING COMPANY, INC.	Unrestricted Discretionary Accounts	DIAMOND ELEMENTARY SCHOOL	\$ 512.85
355363	15-Nov-2016	OFFICE DEPOT	21st Century ASSETS (roll-up 4124)	SEGERSTROM HIGH SCHOOL	\$ 171.66
355364	15-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	THORPE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 261.28
355365	15-Nov-2016	DEMCO	Unrestricted Discretionary Accounts	PIO-PICO ELEMENTARY SCHOOL	\$ 303.07
355367	15-Nov-2016	LAKESHORE LEARNING MATERIALS	Special Ed: IDEA Preschool Grants,	MITCHELL CHILD DEVELOPMENT CENTER	\$ 281.56
355368	15-Nov-2016	LAKESHORE LEARNING MATERIALS	Unrestricted Discretionary Accounts	GREENVILLE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 144.35
355369	15-Nov-2016	LAKESHORE LEARNING MATERIALS	Unrestricted Discretionary Accounts	JEFFERSON ELEMENTARY SCHOOL	\$ 333.15

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355370	15-Nov-2016	LAKE SHORE LEARNING MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	EARLY CHILDHOOD EDUCATION	\$ 61.33
355371	15-Nov-2016	LAKE SHORE LEARNING MATERIALS	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 246.19
355372	15-Nov-2016	SMILEMAKERS, INC.	Unrestricted Discretionary Accounts	SANTIAGO ELEMENTARY SCHOOL	\$ 53.88
355373	15-Nov-2016	SOUTHWEST SCHOOL AND OFFICE SUPPLY	Unrestricted Discretionary Accounts	JACKSON ELEMENTARY SCHOOL	\$ 31.18
355374	15-Nov-2016	CIM/J STREET HOTEL SACRAMENTO, INC. dba SHERATON GRAND SACRAMENTO HOTEL	Unrestricted Discretionary Accounts	RESEARCH AND EVALUATION	\$ 1,458.09
355375	15-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted - Regional Occupational Center Program (ROC/P 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 54.68
355376	15-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	LOWELL ELEMENTARY SCHOOL	\$ 163.05
355377	15-Nov-2016	SCHOLASTIC CLASSROOM MAGAZINES	Saturday Attendance Recovery Program (WIN)	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 4,043.33
355378	15-Nov-2016	STAPLES BUSINESS ADVANTAGE	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 280.78
355379	15-Nov-2016	STAPLES BUSINESS ADVANTAGE	Unrestricted Discretionary Accounts	WILSON ELEMENTARY SCHOOL	\$ 94.59
355380	15-Nov-2016	CERA TREASURER	Unrestricted Discretionary Accounts	RESEARCH AND EVALUATION	\$ 375.00
355381	15-Nov-2016	LEAGUE OF UNITED LATIN AMERICAN CITIZENS dba SANTA ANA COUNCIL LULAC #147	Unrestricted Discretionary Accounts	BOARD OF EDUCATION	\$ 600.00
355382	15-Nov-2016	IDEAS UNLIMITED SEMINARS, LLC	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 458.00
355383	15-Nov-2016	GOLD COAST FENCE, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,665.00
355384	15-Nov-2016	KERN HIGH SCHOOL DISTRICT	E-Business Academy [0473] CHS	CENTURY HIGH SCHOOL	\$ 2,300.00
355385	15-Nov-2016	GILBERT & STEARNS, INC.	California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	\$ 5,154.84
355386	15-Nov-2016	SCHOLASTIC, INC.	Donations (Miscellaneous)	THORPE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 2,964.60
355387	15-Nov-2016	SOCIAL THINKING	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL	\$ 347.20
355388	15-Nov-2016	MUNDO POPS	Fundraliser (Non ASB-PTA Deposits)	ADAMS ELEMENTARY SCHOOL	\$ 729.00
355389	15-Nov-2016	APPLE, INC.	Fundraliser (Non ASB-PTA Deposits)	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 41.04
355390	15-Nov-2016	LAKE SHORE LEARNING MATERIALS	Special Education	KING ELEMENTARY SCHOOL	\$ 234.91
355391	15-Nov-2016	CHILDCARE CAREERS, LLC	IASA: Title I Basic Grants Low-Income and Neglected, Part A	EARLY CHILDHOOD EDUCATION	\$ 15,000.00
355392	15-Nov-2016	DEMCO	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 62.55
355393	15-Nov-2016	ALLSTAR PAVING CO., INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,550.00
355394	15-Nov-2016	BALLARD AND TIGHE PUBLISHERS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	\$ 8,431.50
355395	15-Nov-2016	ALLSTAR PAVING CO., INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 875.00
355396	15-Nov-2016	ALLSTAR PAVING CO., INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,550.00
355397	15-Nov-2016	MCPEEK'S DODGE OF ANAHEIM	Unrestricted Discretionary Accounts	SCHOOL POLICE SERVICES	\$ 28,021.38
355398	15-Nov-2016	FOLSOM LAKE FORD, INC.	Unrestricted Discretionary Accounts	SCHOOL POLICE SERVICES	\$ 30,608.91
355399	15-Nov-2016	APT SCREEN PRINTING	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 524.88
355400	15-Nov-2016	CADA & CASL	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 310.00
355401	15-Nov-2016	NORMAN S. WRIGHT CLIMATEC MECHANICAL EQUIPMENT OF SOUTHERN CALIFORNIA, LLC	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,150.00
355403	15-Nov-2016	VARIDESK, LLC	Unrestricted Discretionary Accounts	DIAMOND ELEMENTARY SCHOOL	\$ 1,350.00
355404	15-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 111.24
355406	15-Nov-2016	GARMENTS ENTERPRISES, INC. dba BRONCO DRY CLEANERS	Unrestricted Discretionary Accounts	SCHOOL POLICE SERVICES	\$ 4,500.00
355407	15-Nov-2016	STARFALL EDUCATION FOUNDATION	Unrestricted Discretionary Accounts	SEPULVEDA ELEMENTARY SCHOOL	\$ 270.00

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355408	15-Nov-2016	GOBULK, INC. dba GOBULK.COM	Unrestricted Discretionary Accounts	DAVIS ELEMENTARY SCHOOL	\$ 328.57
355409	15-Nov-2016	ADVANTAGE WEST INVESTMENT ENTERPRISES, INC. dba ADVANTAGE WEST GOVERNMENT PRODUCT SOLUTIONS	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 690.01
355410	15-Nov-2016	PROFESSIONAL PLUMBING & DRAIN CLEANING, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 975.00
355411	15-Nov-2016	CDW GOVERNMENT, INC.	Special Education	SANTA ANA HIGH SCHOOL	\$ 205.25
355412	15-Nov-2016	GOVCONNECTION	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SPURGEON INTERMEDIATE SCHOOL	\$ 2,967.84
355413	15-Nov-2016	APPLE, INC.	Ed Technology K-12 Voucher - Microsoft	TECHNOLOGY	\$ 4,071.60
355414	15-Nov-2016	CDW GOVERNMENT, INC.	LCFF-Supplemental/Concentration	K-12 TEACHING AND LEARNING	\$ 97.37
355415	15-Nov-2016	APPLE, INC.	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	\$ 210.60
355417	15-Nov-2016	GOBULK, INC. dba GOBULK.COM	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HEROES ELEMENTARY SCHOOL	\$ 223.61
355418	15-Nov-2016	WOLF & ASSOCIATES, INC. dba AIRWOLF 3D	Ed Technology K-12 Voucher - Microsoft	TECHNOLOGY	\$ 3,554.28
355419	15-Nov-2016	CDW GOVERNMENT, INC.	Special Education	SPECIAL EDUCATION	\$ 315.51
355420	15-Nov-2016	GOVCONNECTION	Fundraiser (Non ASB-PTA Deposits)	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 66.44
355421	15-Nov-2016	CDW GOVERNMENT, INC.	Safe Haven	PUPIL SUPPORT SERVICES	\$ 1,868.44
355422	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	CONSTRUCTION	\$ 45.89
355423	16-Nov-2016	CUSTOMINK, LLC dba CUSTOMINK	One-Time Discretionary Funds	SPURGEON INTERMEDIATE SCHOOL	\$ 708.36
355424	16-Nov-2016	VIRTUAL ENTERPRISES INTERNATIONAL, INC.	E-Business Academy [0473] CHS	CENTURY HIGH SCHOOL	\$ 3,500.00
355426	16-Nov-2016	COASTAL ENTERPRISES	Donations (Miscellaneous)	CENTURY HIGH SCHOOL	\$ 159.30
355428	16-Nov-2016	ABNER ORTIZ dba IMAGE GRAFICS	One-Time Discretionary Funds	LATHROP INTERMEDIATE SCHOOL	\$ 155.52
355429	16-Nov-2016	CLEARMEDIA PROMOTIONS, INC.	Unrestricted Discretionary Accounts	SPURGEON INTERMEDIATE SCHOOL	\$ 5,770.58
355430	16-Nov-2016	B AND H PHOTO VIDEO	One-Time Discretionary Funds	SPURGEON INTERMEDIATE SCHOOL	\$ 3,154.03
355431	16-Nov-2016	MUSICIAN'S FRIEND, INC.	Unrestricted Discretionary Accounts	SPECIAL PROJECTS/WEELLNESS	\$ 7,729.56
355432	16-Nov-2016	SCHOOL SERVICES OF CALIFORNIA, INC.	Unrestricted Discretionary Accounts	HUMAN RESOURCES DIVISION	\$ 615.00
355434	16-Nov-2016	EXPLORELEARNING, LLC	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ROOSEVELT ELEMENTARY SCHOOL	\$ 3,100.00
355435	16-Nov-2016	ELECTRONIX EXPRESS	California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	\$ 45.79
355436	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	SIERRA PREPARATORY ACADEMY	\$ 684.67
355437	16-Nov-2016	OFFICE DEPOT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HENINGER ELEMENTARY SCHOOL	\$ 53.78
355438	16-Nov-2016	OFFICE DEPOT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	KING ELEMENTARY SCHOOL	\$ 308.95
355439	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	GREENVILLE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 104.38
355440	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 25.92
355441	16-Nov-2016	FLINN SCIENTIFIC, INC.	Unrestricted Discretionary Accounts	MIDDLE COLLEGE HIGH SCHOOL	\$ 68.87
355442	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	TAFT ELEMENTARY SCHOOL	\$ 47.50
355443	16-Nov-2016	OFFICE DEPOT	Special Education	SADDEBACK HIGH SCHOOL	\$ 86.37
355444	16-Nov-2016	JOSENS/ JACK NICHOLSON	Unrestricted Discretionary Accounts	CHAVEZ CONTINUATION HIGH SCHOOL	\$ 3,215.16
355445	16-Nov-2016	MTI ENTERPRISES, INC. dba MUSIC THEATRE INTERNATIONAL	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HENINGER ELEMENTARY SCHOOL	\$ 983.86
355446	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	FACILITIES/GOVERNMENTAL RELATIONS	\$ 103.04
355448	16-Nov-2016	LACASE	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 35.00
355449	16-Nov-2016	FAGEN, FRIEDMAN & FULFROST, LLP	Special Education	SPECIAL EDUCATION	\$ 340.00
355450	16-Nov-2016	GODINEZ HIGH SCHOOL	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 594.00

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355451	16-Nov-2016	RODNEY HUME-DAWSON dba RODNEY HUME-DAWSON'S DISABILITY CONCEPTS, INC.	Beginning Teacher-BTSA	STAFF DEVELOPMENT	\$ 1,000.00
355452	16-Nov-2016	A. DALGGER & COMPANY, INC. dba ETA HAND2MIND	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 151.23
355453	16-Nov-2016	SCHOOL SPECIALTY/CLASSROOM DIRECT	Unrestricted Discretionary Accounts	ESQUEDA ELEMENTARY SCHOOL	\$ 76.30
355454	16-Nov-2016	MARKERBOARD PEOPLE	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 374.22
355455	16-Nov-2016	NASCO MODESTO dba A DIVISION OF THE ARISTOTLE CORPORATION	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 186.69
355456	16-Nov-2016	SUPER DUPER PUBLICATIONS	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 193.21
355457	16-Nov-2016	RHODE ISLAND NOVELTY, INC.	Unrestricted Discretionary Accounts	GREENVILLE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 148.77
355458	16-Nov-2016	B&H PHOTO VIDEO	Saturday Attendance Recovery Program (WIN)	KENNEDY ELEMENTARY SCHOOL	\$ 123.12
355459	16-Nov-2016	CROSS COUNTRY EDUCATION	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 209.99
355460	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	GREENVILLE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 193.86
355462	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	MADISON ELEMENTARY SCHOOL	\$ 469.05
355463	16-Nov-2016	CADA CENTRAL	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 1,300.00
355464	16-Nov-2016	AMERICAN CHORAL DIRECTORS ASSOCIATION	NCLB:Title I, School Improvement Grant QEIA	VALLEY HIGH SCHOOL	\$ 329.00
355465	16-Nov-2016	VALLEY CHRISTIAN HIGH SCHOOL	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 350.00
355467	16-Nov-2016	FAGEN, FRIEDMAN & FULFROST, LLP	Special Ed: Mental Health Services	SPECIAL EDUCATION	\$ 680.00
355468	16-Nov-2016	OCTA	21st Century ASSETS (roll-up 4124)	VALLEY HIGH SCHOOL	\$ 4,400.00
355470	16-Nov-2016	PROSOUND AND STAGE LIGHTING	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 237.55
355471	16-Nov-2016	COSTA MESA HIGH SCHOOL	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 500.00
355472	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	ADAMS ELEMENTARY SCHOOL	\$ 199.70
355473	16-Nov-2016	FOOTHILL HIGH SCHOOL	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 750.00
355474	16-Nov-2016	SAVANNA HIGH SCHOOL	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 400.00
355476	16-Nov-2016	LOSO CREATION, LLC dba LOSO CREATION	LCFF-Supplemental/Concentration	REACH ACADEMY	\$ 3,600.00
355477	16-Nov-2016	SOCIAL THINKING	Medi-Cal Billing Option	SPEECH & LANGUAGE	\$ 196.00
355478	16-Nov-2016	VITAL LINK ORANGE COUNTY	California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	\$ 9,300.00
355479	16-Nov-2016	COMPETITIVE AQUATIC SUPPLY	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 4,000.00
355480	16-Nov-2016	RIVERA SPORTS	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 2,000.00
355481	16-Nov-2016	OFFICE DEPOT	21st Century ASSETS (roll-up 4124)	SANTA ANA HIGH SCHOOL	\$ 260.76
355482	16-Nov-2016	DD OFFICE PRODUCTS dba LIBERTY PAPER	Fund 01 General Fund	WAREHOUSE AND DELIVERY	\$ 21,246.62
355483	16-Nov-2016	INTERNATIONAL BACCALAUREATE ORGANIZATION	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 5,912.00
355484	16-Nov-2016	BEST BUY	21st Century ASSETS (roll-up 4124)	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 301.04
355485	16-Nov-2016	PALM SPRINGS UNIFIED SCHOOL DISTRICT dba RANCHO MIRAGE HIGH SCHOOL	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 550.00
355486	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 427.53
355487	16-Nov-2016	OFFICE DEPOT	LCFF-Supplemental/Concentration	K-12 TEACHING AND LEARNING	\$ 18.34
355488	16-Nov-2016	SANTIAGO HIGH SCHOOL	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 220.00
355489	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	PAYROLL DEPARTMENT	\$ 58.72
355491	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	MENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 19.43
355492	16-Nov-2016	CULVER NEWLIN, INC.	Unrestricted Discretionary Accounts	WILLARD INTERMEDIATE SCHOOL	\$ 1,349.52
355493	16-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	JEFFERSON ELEMENTARY SCHOOL	\$ 73.09
355495	16-Nov-2016	PROJECT LEAD THE WAY, INC.	California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	\$ 750.00
355496	16-Nov-2016	R.P.P. GROUP, INC. dba SUBWAY 36125	Unrestricted Discretionary Accounts	WILLARD INTERMEDIATE SCHOOL	\$ 1,500.00
355497	16-Nov-2016	MUNDO POPS	Fundraiser (Non ASB-PTA Deposits)	ADAMS ELEMENTARY SCHOOL	\$ 345.06

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355498	16-Nov-2016	CDW GOVERNMENT , INC.	Special Education	SPECIAL EDUCATION	\$ 144.07
355499	16-Nov-2016	GOV/CONNECTION	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HEROES ELEMENTARY SCHOOL	\$ 395.71
355501	16-Nov-2016	APPLE, INC.	Special Education	SPECIAL EDUCATION	\$ 819.32
355502	16-Nov-2016	OFFICE DEPOT	Special Education	SPECIAL EDUCATION	\$ 239.74
355503	16-Nov-2016	COSOGO, LLC dba UZIBULL	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ROOSEVELT ELEMENTARY SCHOOL	\$ 2,662.20
355504	16-Nov-2016	DIGITAL NETWORKS GROUP , INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 2,178.36
355506	17-Nov-2016	PEARSON ASSESSMENTS	Special Education	SPEECH & LANGUAGE	\$ 818.75
355507	17-Nov-2016	JESUSMYROCK.COM	Unrestricted Discretionary Accounts	LORIN GRISET ACADEMY	\$ 469.58
355511	17-Nov-2016	WILLIAM MARSH RICE UNIVERSITY dba RICE UNIVERSITY	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 2,475.00
355512	17-Nov-2016	READING IS FUNDAMENTAL OF SOUTHERN CALIFORNIA, INC.	Unrestricted Discretionary Accounts	GARFIELD ELEMENTARY SCHOOL	\$ 1,860.00
355513	17-Nov-2016	ORANGEWOOD ACADEMY	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 500.00
355514	17-Nov-2016	SOS SURVIVAL PRODUCTS	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 137.26
355515	17-Nov-2016	GRAINGER	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 651.39
355515	17-Nov-2016	GRAINGER	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 2,473.20
355516	17-Nov-2016	JESUSMYROCK.COM	Unrestricted Discretionary Accounts	MIDDLE COLLEGE HIGH SCHOOL	\$ 427.44
355517	17-Nov-2016	SOUTHERN CALIFORNIA FITNESS SERVICE, INC.	Unrestricted Discretionary Accounts	JACKSON ELEMENTARY SCHOOL	\$ 150.00
355518	17-Nov-2016	SAFARI PARK	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 675.00
355519	17-Nov-2016	WARD'S NATURAL SCIENCE	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 600.89
355520	17-Nov-2016	OFFICE DEPOT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	CARVER ELEMENTARY SCHOOL	\$ 34.99
355521	17-Nov-2016	STATEWIDE TRAFFIC SAFETY & SIGNS	Unrestricted Discretionary Accounts	SPURGEON INTERMEDIATE SCHOOL	\$ 21.79
355522	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	K-12 TEACHING AND LEARNING	\$ 72.35
355523	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	GREENVILLE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 172.79
355525	17-Nov-2016	A. DALGGER & COMPANY, INC. dba ETA HAND2MIND	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 186.63
355526	17-Nov-2016	RYDER TRUCK RENTAL, INC.	Unrestricted Discretionary Accounts	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 600.00
355527	17-Nov-2016	OCAD ASSOCIATION	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 126.00
355528	17-Nov-2016	LAKESHORE LEARNING MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	KING ELEMENTARY SCHOOL	\$ 354.00
355529	17-Nov-2016	SCHOOL NURSE SUPPLY, INC.	Unrestricted Discretionary Accounts	SEPULVEDA ELEMENTARY SCHOOL	\$ 262.43
355530	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	LINCOLN ELEMENTARY SCHOOL	\$ 561.55
355531	17-Nov-2016	OFFICE DEPOT	Special Education	CARR INTERMEDIATE SCHOOL	\$ 460.02
355532	17-Nov-2016	LEXIA LEARNING SYSTEMS	Unrestricted Discretionary Accounts	FRANKLIN ELEMENTARY SCHOOL	\$ 1,400.00
355533	17-Nov-2016	SCHOOLSIN	Saturday Attendance Recovery Program (WIN)	SADDLEBACK HIGH SCHOOL	\$ 3,063.90
355533	17-Nov-2016	SCHOOLSIN	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 591.50
355534	17-Nov-2016	OFFICE DEPOT	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 448.16
355535	17-Nov-2016	VOYAGER SOPRIS LEARNING, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SANTIAGO ELEMENTARY SCHOOL	\$ 249.48
355536	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	TAFT ELEMENTARY SCHOOL	\$ 147.72
355537	17-Nov-2016	SUPER DUPER PUBLICATIONS	Special Education	SPEECH & LANGUAGE	\$ 133.81
355539	17-Nov-2016	A. DALGGER & COMPANY, INC. dba ETA HAND2MIND	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LOWELL ELEMENTARY SCHOOL	\$ 130.73
355540	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	EDISON ELEMENTARY SCHOOL	\$ 92.20

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355541	17-Nov-2016	OFFICE DEPOT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HEROES ELEMENTARY SCHOOL	\$ 102.74
355542	17-Nov-2016	PERMA BOUND BOOKS HERTZBERG NEW METHOD, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	PIO-PICO ELEMENTARY SCHOOL	\$ 4,010.15
355543	17-Nov-2016	NASCO MODESTO dba A DIVISION OF THE ARISTOTLE CORPORATION	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 381.20
355544	17-Nov-2016	OFFICE DEPOT	Special Education	SADDLEBACK HIGH SCHOOL	\$ 199.47
355546	17-Nov-2016	HARCOURT OUTLINES, INC.	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 263.95
355547	17-Nov-2016	OFFICE DEPOT	Special Education	LATHROP INTERMEDIATE SCHOOL	\$ 37.79
355548	17-Nov-2016	OFFICE DEPOT	Special Education	LATHROP INTERMEDIATE SCHOOL	\$ 172.80
355549	17-Nov-2016	CDW GOVERNMENT, INC.	CTE Incentive Grant Program	REGIONAL OCCUPATIONAL PROGRAM	\$ 283.39
355550	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	TAFT ELEMENTARY SCHOOL	\$ 18.34
355551	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	WILSON ELEMENTARY SCHOOL	\$ 55.77
355552	17-Nov-2016	CDW GOVERNMENT, INC.	CTE Incentive Grant Program	REGIONAL OCCUPATIONAL PROGRAM	\$ 803.30
355553	17-Nov-2016	ALL FORMS PRINTING SYSTEMS	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 1,068.61
355554	17-Nov-2016	ULINE SHIPPING SUPPLIES	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 107.77
355556	17-Nov-2016	OFFICE DEPOT	Head Start	CHILD DEVELOPMENT	\$ 144.50
355557	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 97.40
355558	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	PUBLICATIONS	\$ 87.16
355559	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 21.58
355560	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 144.70
355561	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	ROOSEVELT ELEMENTARY SCHOOL	\$ 38.88
355562	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	EDISON ELEMENTARY SCHOOL	\$ 30.76
355563	17-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	BUSINESS SERVICES DIVISION	\$ 2,684.67
355564	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 11.88
355565	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 115.67
355566	17-Nov-2016	POSITIVE PROMOTIONS, INC.	Unrestricted - Regional Occupational Center Program (ROC/p 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 657.81
355567	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 163.20
355568	17-Nov-2016	PARADIGM HEALTHCARE SERVICES, LLC	Medi-Cal Billing Option	PUPIL SUPPORT SERVICES	\$ 210,000.00
355569	17-Nov-2016	OFFICE DEPOT	Special Education	SANTIAGO ELEMENTARY SCHOOL	\$ 6.80
355570	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 110.68
355572	17-Nov-2016	OFFICE DEPOT	Special Education	SADDLEBACK HIGH SCHOOL	\$ 152.88
355573	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	TAFT ELEMENTARY SCHOOL	\$ 71.41
355574	17-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	TAFT ELEMENTARY SCHOOL	\$ 60.15
355575	17-Nov-2016	BEST BUY	Unrestricted Discretionary Accounts	MENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 437.39
355577	17-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Funds	SE PULVEDA ELEMENTARY SCHOOL	\$ 1,219.98
355578	17-Nov-2016	CDW GOVERNMENT, INC.	One-Time Discretionary Accounts	DAVIS ELEMENTARY SCHOOL	\$ 1,399.79
355579	17-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	21ST CENTURY LEARNING	\$ 54.35
355580	17-Nov-2016	A&W ELECTRIC MOTORS, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 993.60
355581	17-Nov-2016	EYVN BARB MINGO	One-Time Discretionary Funds	EDUCATIONAL SERVICES DIVISION	\$ 5,000.00
355582	17-Nov-2016	MANLEY'S BOILER, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,722.50
355583	17-Nov-2016	THOMPSON ENGINEERING	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,331.94
355584	17-Nov-2016	HEAT TRANSFER SOLUTIONS, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 540.00



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355586	17-Nov-2016	GLOBAL POWER GROUP, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 2,138.00
355587	17-Nov-2016	BENSON CRANE, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 520.00
355588	17-Nov-2016	WEATHERITE CORPORATION	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 315.00
355589	17-Nov-2016	CH20, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 644.45
355590	17-Nov-2016	BCT ENTERTAINMENT	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 150.00
355591	17-Nov-2016	INTERIOR MANAGEMENT, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 5,884.00
355592	17-Nov-2016	THOMPSON ENGINEERING	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 130.00
355593	17-Nov-2016	WEST COAST SAND & GRAVEL, INC.	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 982.80
355594	18-Nov-2016	INDUSTRIAL HEARING & PULMONARY MANAGEMENT dba PACIFIC AUDIOLOGICS	Head Start	CHILD DEVELOPMENT	\$ 3,000.00
355595	18-Nov-2016	FEDERAL EXPRESS CORPORATION	Unrestricted Discretionary Accounts	LOWELL ELEMENTARY SCHOOL	\$ 9.14
355596	18-Nov-2016	TROY HIGH SCHOOL NIROTC BOOSTER CLUB	NIROTC	SADDLEBACK HIGH SCHOOL	\$ 100.00
355597	18-Nov-2016	GOVCONNECTION	IASA: Title I Basic Grants Low-Income and Neglected, Part A	FREMONT ELEMENTARY SCHOOL	\$ 1,582.74
355598	18-Nov-2016	GRAINGER	Unrestricted Discretionary Accounts	ROOSEVELT ELEMENTARY SCHOOL	\$ 199.59
355599	18-Nov-2016	APPLE, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	\$ 2,596.32
355600	18-Nov-2016	FITNESS HOLDINGS, LLC dba SOCIAL FITNESS SERVICE	Unrestricted Discretionary Accounts	JACKSON ELEMENTARY SCHOOL	\$ 796.00
355601	18-Nov-2016	BEST BUY GOV, LLC	Saturday Attendance Recovery Program (WIN)	GARFIELD ELEMENTARY SCHOOL	\$ 977.16
355602	18-Nov-2016	SCHOOL OUTFITTERS, LLC	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 162.15
355603	18-Nov-2016	WILLIAM GREGORY THOMAS	Unrestricted Discretionary Accounts	COMMUNICATIONS OFFICE	\$ 2,145.00
355604	18-Nov-2016	LIBERMAN BROADCASTING, INC. dba KBUE-FM, KWIZ-FM, KRQB-FM	Unrestricted Discretionary Accounts	COMMUNICATIONS OFFICE	\$ 500.00
355605	18-Nov-2016	CALSPRA SACRAMENTO COUNTY OFFICE OF EDUCATION	Unrestricted Discretionary Accounts	COMMUNICATIONS OFFICE	\$ 248.00
355606	18-Nov-2016	INTERNATIONAL TELECOMMUNICATIONS SERVICES, INC.	Unrestricted Discretionary Accounts	COMMUNICATIONS OFFICE	\$ 200.00
355607	18-Nov-2016	ACADEMIC ENTERTAINMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	CARVER ELEMENTARY SCHOOL	\$ 1,245.00
355608	18-Nov-2016	PREMIER AGENDAS, INC. dba PREMIER SCHOOL AGENDAS, SCHOOL SPECIALTY PLANNING & STUDENT DEVELOPMENT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	WILSON ELEMENTARY SCHOOL	\$ 1,177.42
355609	18-Nov-2016	US TOY COMPANY CONSTRUCTIVE PLAYTHINGS	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 51.58
355610	18-Nov-2016	ORIENTAL TRADING COMPANY, INC.	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 150.92
355612	18-Nov-2016	WILLIAM V. MACGILL & CO. dba MACGILL & CO.	Unrestricted Discretionary Accounts	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 35.37
355613	18-Nov-2016	NASCO MODESTO dba A DIVISION OF THE ARISTOTLE CORPORATION	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 468.27
355615	18-Nov-2016	SCHOOL DATE BOOKS	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 963.59
355616	18-Nov-2016	AUNTIE MEL'S CALIFORNIA HULA CENTER	21st Century ASSETS (roll-up 4124)	VALLEY HIGH SCHOOL	\$ 192.40
355617	18-Nov-2016	SCHOLASTIC BOOK FAIRS	Fundraiser (Non ASB-PTA Deposits)	WALKER ELEMENTARY SCHOOL	\$ 1,798.11
355618	18-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 215.99
355619	18-Nov-2016	READING IS FUNDAMENTAL OF SOUTHERN CALIFORNIA, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	PIO-PICO ELEMENTARY SCHOOL	\$ 1,686.00
355620	18-Nov-2016	GOVCONNECTION	Special Education	SPECIAL EDUCATION	\$ 1,177.72
355621	18-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	Title I, Core Set Aside	WILLARD INTERMEDIATE SCHOOL	\$ 28,906.00
355622	18-Nov-2016	JK INTEGRATED, INC. dba GOLDEN STATE AUDIO VIDEO	Ed Technology K-12 Voucher - Microsoft	TECHNOLOGY	\$ 1,161.25
355622	18-Nov-2016	JK INTEGRATED, INC. dba GOLDEN STATE AUDIO VIDEO	Two-Way Digital ITFS Licensee Revenue	TECHNOLOGY	\$ 1,728.00
355623	18-Nov-2016	JK INTEGRATED, INC. dba GOLDEN STATE AUDIO VIDEO	Ed Technology K-12 Voucher - Microsoft	TECHNOLOGY	\$ 1,101.17
355623	18-Nov-2016	JK INTEGRATED, INC. dba GOLDEN STATE AUDIO VIDEO	Two-Way Digital ITFS Licensee Revenue	TECHNOLOGY	\$ 2,376.00
355624	18-Nov-2016	APPLE, INC.	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 5,775.84

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355625	18-Nov-2016	GOVCONNECTION	Unrestricted Discretionary Accounts	PURCHASING DEPARTMENT	\$ 1,687.84
355626	18-Nov-2016	CULVER NEWLIN, INC.	One-Time Discretionary Funds	JEFFERSON ELEMENTARY SCHOOL	\$ 19,688.34
355627	18-Nov-2016	ALL AMERICAN TROPHY	Unrestricted Discretionary Accounts	SADDLEBACK HIGH SCHOOL	\$ 2,000.00
355628	18-Nov-2016	INDUSTRIAL HEARING & PULMONARY MANAGEMENT dba PACIFIC	Head Start	CHILD DEVELOPMENT	\$ 1,717.20
355629	18-Nov-2016	KELLY PAPER COMPANY	Fund 01 General Fund	PUBLICATIONS	\$ 29,302.73
355630	18-Nov-2016	STAPLES BUSINESS ADVANTAGE	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 58.15
355631	18-Nov-2016	SDE	IASA: Title I Basic Grants Low-Income and Neglected, Part A	THORPE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 445.00
355633	18-Nov-2016	CONSTITUTIONAL RIGHTS FOUNDATION OF ORANGE COUNTY	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 1,100.00
355634	18-Nov-2016	BARRANCO BEVERAGE, INC.	Fundraiser (Non ASB-PTA Deposits)	ADAMS ELEMENTARY SCHOOL	\$ 1,320.00
355635	18-Nov-2016	LOCH UNLIMITED, INC.	Unrestricted Discretionary Accounts	LORIN GRISET ACADEMY	\$ 3,250.44
355636	18-Nov-2016	CARROT-TOP INDUSTRIES, INC.	Donations (Miscellaneous)	GREENVILLE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 424.90
355637	18-Nov-2016	SPECIALTY EQUIPMENT CO.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 309.96
355640	18-Nov-2016	MATER DEI HIGH SCHOOL	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 350.00
355641	18-Nov-2016	SPECIALTY EQUIPMENT CO.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 4,924.00
355643	18-Nov-2016	COUNTY OF ORANGE TREASURER-TAX COLLECTOR	Unrestricted Discretionary Accounts	DISTRICT-WIDE	\$ 4,952.58
355644	18-Nov-2016	COUNTY OF ORANGE TREASURER-TAX COLLECTOR	Unrestricted Discretionary Accounts	DISTRICT-WIDE	\$ 740.46
355645	18-Nov-2016	CULVER NEWLIN, INC.	Unrestricted Discretionary Accounts	K-12 TEACHING AND LEARNING	\$ 577.26
355646	18-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	BUSINESS SERVICES DIVISION	\$ 3,125.96
355647	21-Nov-2016	ULINE SHIPPING SUPPLIES	Unrestricted Discretionary Accounts	WILSON ELEMENTARY SCHOOL	\$ 62.52
355648	21-Nov-2016	ULINE SHIPPING SUPPLIES	Unrestricted Discretionary Accounts	LINCOLN ELEMENTARY SCHOOL	\$ 74.43
355649	21-Nov-2016	APPLE, INC.	Saturday Attendance Recovery Program (WIN)	KENNEDY ELEMENTARY SCHOOL	\$ 2,867.40
355650	21-Nov-2016	APPLE, INC.	Saturday Attendance Recovery Program (WIN)	LINCOLN ELEMENTARY SCHOOL	\$ 4,071.60
355651	21-Nov-2016	ASSET GENIE, INC. dba AG PARTS WORLDWIDE	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 628.56
355652	21-Nov-2016	ASSET GENIE, INC. dba AG PARTS WORLDWIDE	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SANTA ANA HIGH SCHOOL	\$ 2,413.80
355653	21-Nov-2016	CDW GOVERNMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 1,601.21
355654	21-Nov-2016	WOLF & ASSOCIATES, INC. dba AIRWOLF 3D	IASA: Title I Basic Grants Low-Income and Neglected, Part A	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 10,837.80
355655	21-Nov-2016	DBQ COMPANY	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MCFADDEN INTERMEDIATE SCHOOL	\$ 1,125.00
355656	21-Nov-2016	EXPLORE LEARNING	IASA: Title I Basic Grants Low-Income and Neglected, Part A	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 7,800.00
355657	21-Nov-2016	ASSET GENIE, INC. dba AG PARTS WORLDWIDE	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SEGERSTROM HIGH SCHOOL	\$ 1,086.26
355658	21-Nov-2016	GOVCONNECTION	Unrestricted Discretionary Accounts	LOWELL ELEMENTARY SCHOOL	\$ 106.17
355659	21-Nov-2016	CDW GOVERNMENT, INC.	Unrestricted Discretionary Accounts	EMPLOYEE BENEFITS ADMINISTRATION	\$ 168.67
355660	21-Nov-2016	MILLIKAN HIGH SCHOOL	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 360.00
355661	21-Nov-2016	COSOGO, LLC dba UZIBULL	Saturday Attendance Recovery Program (WIN)	KENNEDY ELEMENTARY SCHOOL	\$ 615.60
355662	21-Nov-2016	SANTA ANA HIGH SCHOOL	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 300.00
355663	21-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ROOSEVELT ELEMENTARY SCHOOL	\$ 29,658.13
355664	21-Nov-2016	WOLF & ASSOCIATES, INC. dba AIRWOLF 3D	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MADISON ELEMENTARY SCHOOL	\$ 3,788.48

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355665	21-Nov-2016	APPLE, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	THORPE FUNDAMENTAL ELEMENTARY SCHOOL	\$ 4,267.08
355666	21-Nov-2016	CDW GOVERNMENT, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LINCOLN ELEMENTARY SCHOOL	\$ 716.04
355667	21-Nov-2016	KEM VENTURES, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HEROES ELEMENTARY SCHOOL	\$ 820.51
355668	21-Nov-2016	MONTCLAIR HIGH SCHOOL	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 250.00
355669	21-Nov-2016	ORANGE COUNTY DEPARTMENT OF EDUCATION	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 620.00
355670	21-Nov-2016	R.P.P. GROUP, INC. dba SUBWAY 36125	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 2,000.00
355671	21-Nov-2016	STOMMEL, INC. dba LEHR AUTO ELECTRIC dba PURSUIT NORTH	Unrestricted Discretionary Accounts	SCHOOL POLICE SERVICES	\$ 15,000.00
355672	21-Nov-2016	GARMENT'S ENTERPRISES, INC. dba BRONCO DRY CLEANERS	Unrestricted Discretionary Accounts	SUPERINTENDENT'S OFFICE	\$ 1,000.00
355673	21-Nov-2016	PROJECT LEAD THE WAY, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SADDEBACK HIGH SCHOOL	\$ 1,265.00
355674	21-Nov-2016	OCAD ASSOCIATION	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SEGERSTROM HIGH SCHOOL	\$ 720.00
355675	21-Nov-2016	UCI WRITING PROJECT	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SEGERSTROM HIGH SCHOOL	\$ 1,440.00
355676	21-Nov-2016	CUE CONFERENCE REGISTRATION	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL	\$ 486.00
355677	21-Nov-2016	HENRY SCHEIN, INC.	California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	\$ 1,600.99
355678	21-Nov-2016	UC REGENTS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LATHROP INTERMEDIATE SCHOOL	\$ 480.00
355679	21-Nov-2016	SCHOLASTIC, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ROMERO-CRUZ ELEMENTARY SCHOOL	\$ 184.80
355680	21-Nov-2016	ORANGE COUNTY HUMAN RELATIONS COUNCIL	Unrestricted Discretionary Accounts	VALLEY HIGH SCHOOL	\$ 500.00
355681	21-Nov-2016	CONCEPTS SCHOOL AND OFFICE FURNISHINGS	Unrestricted Discretionary Accounts	ESQUEDA ELEMENTARY SCHOOL	\$ 1,719.90
355682	21-Nov-2016	REGISTRATION FOR YOU	Global Business Academy [0190] VHS	VALLEY HIGH SCHOOL	\$ 1,950.00
355683	21-Nov-2016	GOPHER	Unrestricted Discretionary Accounts	MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 213.30
355684	21-Nov-2016	OFFICE DEPOT	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 176.43
355685	21-Nov-2016	ORANGE COUNTY DEPARTMENT OF EDUCATION	Special Education	SPECIAL EDUCATION	\$ 2,548,796.00
355686	21-Nov-2016	LISA FAWN BARSAMIAN dba OFFICE SEATING OUTLET	Unrestricted Discretionary Accounts	COMMUNICATIONS OFFICE	\$ 221.40
355687	21-Nov-2016	MCPEEK'S DODGE OF ANAHEIM	Ongoing & Major Maintenance Accounts	TRANSPORTATION DEPARTMENT	\$ 475.09
355689	21-Nov-2016	HD SUPPLY FACILITIES MAINTENANCE, LTD	Unrestricted Discretionary Accounts	MENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 185.54
355690	21-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 353.81
355691	21-Nov-2016	OFFICE DEPOT	21st Century ASSETS (roll-up 4124)	SEGERSTROM HIGH SCHOOL	\$ 86.39
355692	21-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	LINCOLN ELEMENTARY SCHOOL	\$ 140.39
355693	21-Nov-2016	PAMELA DIXON dba PMD CONSULTING, INC.	Unrestricted Discretionary Accounts	WALKER ELEMENTARY SCHOOL	\$ 15,900.00
355694	21-Nov-2016	AMAZON.COM	Unrestricted Discretionary Accounts	SANTA ANA HIGH SCHOOL	\$ 56.98
355696	21-Nov-2016	OFFICE DEPOT	Pupil Transportation (7230/7240)	TRANSPORTATION DEPARTMENT	\$ 47.28
355697	21-Nov-2016	JOY CHIEMBANCHONG	Special Ed: Mental Health Services	SPECIAL EDUCATION	\$ 24,570.00
355699	21-Nov-2016	NATIS HOUSE dba NUETRAL GROUND	IASA: Title I Basic Grants Low-Income and Neglected, Part A	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 18,667.00
355700	21-Nov-2016	OFFICE DEPOT	Unrestricted Discretionary Accounts	HENINGER ELEMENTARY SCHOOL	\$ 286.74
355701	21-Nov-2016	OFFICE DEPOT	21st Century ASSETS (roll-up 4124)	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 89.18
355703	21-Nov-2016	SILICON VALLEY MATHEMATICS INITIATIVE, LLC	S.D. Bechtel, Jr. Foundation	STAFF DEVELOPMENT	\$ 96,799.51
355704	21-Nov-2016	SCHOLASTIC MAGAZINES	LCFF-Supplemental/Concentration	REACH ACADEMY	\$ 62.15

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355705	21-Nov-2016	SCHOLASTIC BOOKS, INC.	IASA: Title I Basic Grants Low-Income and Neglected, Part A	EDISON ELEMENTARY SCHOOL	\$ 288.37
355706	21-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	21st Century ASSETS (roll-up 4124)	SEGERSTROM HIGH SCHOOL	\$ 11,017.39
355707	21-Nov-2016	APPLE, INC.	Unrestricted Discretionary Accounts	MONTE VISTA ELEMENTARY SCHOOL	\$ 489.40
355708	21-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	CARVER ELEMENTARY SCHOOL	\$ 5,231.73
355708	21-Nov-2016	AREY JONES EDUCATIONAL SOLUTIONS	One-Time Discretionary Funds	CARVER ELEMENTARY SCHOOL	\$ 30,267.84
355709	21-Nov-2016	CALIFORNIA TEACHERS ASSOC	Risk Management - Undesignated	RISK MANAGEMENT	\$ 5,800.00
355711	21-Nov-2016	ORANGE COUNTY HIGH SCHOOL OF THE ARTS	Special Education	SPECIAL EDUCATION	\$ 580,285.50
355712	21-Nov-2016	CAL POLY POMONA FOUNDATION	Unrestricted - Regional Occupational Center Program (ROC/p 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 2,175.00
355713	21-Nov-2016	CAL POLY POMONA FOUNDATION	Unrestricted - Regional Occupational Center Program (ROC/p 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 2,040.00
355714	21-Nov-2016	CULVER NEWLIN, INC.	Saturday Attendance Recovery Program (WIN)	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 19,549.94
355715	21-Nov-2016	CAL POLY POMONA FOUNDATION	Unrestricted - Regional Occupational Center Program (ROC/p 6350)	REGIONAL OCCUPATIONAL PROGRAM	\$ 2,175.00
355717	21-Nov-2016	ENVIRONMENTAL NETWORK CORP.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,230.00
355718	21-Nov-2016	ENVIRONMENTAL NETWORK CORP.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 710.00
355719	21-Nov-2016	ENVIRONMENTAL NETWORK CORP.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,400.00
355720	21-Nov-2016	ENVIRONMENTAL NETWORK CORP.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 2,335.00
355721	21-Nov-2016	VISION MARKING DEVICES	Unrestricted Discretionary Accounts	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	\$ 35.76
355722	21-Nov-2016	ENVIRONMENTAL NETWORK CORP.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 2,590.00
355723	21-Nov-2016	CASA DE LA FAMILIA	LCFF-Supplemental/Concentration	K-12 SCHOOL PERFORMANCE AND CULTURE	\$ 7,143.40
355724	21-Nov-2016	ENVIRONMENTAL NETWORK CORP.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 2,923.00
355725	21-Nov-2016	ENVIRONMENTAL NETWORK CORP.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 3,555.00
355726	21-Nov-2016	GLEN PRODUCTS, INC.	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 2,844.72
355727	21-Nov-2016	FEDERAL TECHNOLOGY SOLUTIONS, INC.	Unrestricted Discretionary Accounts	SEGERSTROM HIGH SCHOOL	\$ 2,512.39
355730	21-Nov-2016	SIGN A RAMA	One-Time Carryover Funds	FRANKLIN ELEMENTARY SCHOOL	\$ 14,892.21
355731	21-Nov-2016	SIGN A RAMA	Recruitment/Retention - Marketing	K-12 SCHOOL PERFORMANCE AND CULTURE	\$ 3,467.58
355732	21-Nov-2016	COUNTY OF ORANGE TREASURER-TAX COLLECTOR	Unrestricted Discretionary Accounts	DISTRICT-WIDE	\$ 999.12
355735	22-Nov-2016	GREENLEAF ENGINEERING dba TIM GREENLEAF ENGINEERING	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 13,127.00
355737	22-Nov-2016	BSN SPORTS	One-Time Carryover Funds	CENTURY HIGH SCHOOL	\$ 14,515.20
355738	22-Nov-2016	INTERLINE BRANDS, INC. dba SUPPLYWORKS	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 808.38
355739	22-Nov-2016	CHAMPION CHEMICAL COMPANY	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 931.50
355740	22-Nov-2016	APPLE, INC.	Special Education	SPECIAL EDUCATION	\$ 1,640.64
355741	22-Nov-2016	CDW GOVERNMENT, INC.	Special Education	SPECIAL EDUCATION	\$ 106.86
355742	22-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	LATHROP INTERMEDIATE SCHOOL	\$ 246.66
355743	22-Nov-2016	ULINE SHIPPING SUPPLIES	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 738.57
355744	22-Nov-2016	OFFICE DEPOT	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	DIAMOND ELEMENTARY SCHOOL	\$ 1,263.46
355746	22-Nov-2016	ORIENTAL TRADING COMPANY, INC.	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	LOWELL ELEMENTARY SCHOOL	\$ 485.97
355748	22-Nov-2016	STAPLES BUSINESS ADVANTAGE	Special Education	MITCHELL CHILD DEVELOPMENT CENTER	\$ 360.32
355749	22-Nov-2016	LAKESHORE LEARNING MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MADISON ELEMENTARY SCHOOL	\$ 418.42

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
355750	22-Nov-2016	LAKESHORE LEARNING MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	FREMONT ELEMENTARY SCHOOL	\$ 244.21
355751	22-Nov-2016	NASCO MODESTO dba A DIVISION OF THE ARISTOTLE CORPORATION	IASA: Title I Basic Grants Low-Income and Neglected, Part A	GODINEZ FUNDAMENTAL HIGH SCHOOL	\$ 860.54
355752	22-Nov-2016	DEMCO	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SEPULVEDA ELEMENTARY SCHOOL	\$ 83.14
355753	22-Nov-2016	ORIENTAL TRADING COMPANY, INC.	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	\$ 205.08
355754	22-Nov-2016	STAPLES BUSINESS ADVANTAGE	Special Education	MITCHELL CHILD DEVELOPMENT CENTER	\$ 190.90
355756	22-Nov-2016	STAPLES BUSINESS ADVANTAGE	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	\$ 137.33
355757	22-Nov-2016	ALUMINIUM SEATING, INC.	One-Time Carryover Funds	SEGERSTROM HIGH SCHOOL	\$ 36,180.00
355759	22-Nov-2016	LAKESHORE LEARNING MATERIALS	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	LOWELL ELEMENTARY SCHOOL	\$ 90.22
355760	22-Nov-2016	GORM, INC.	Unrestricted Discretionary Accounts	BUILDING SERVICES	\$ 393.64
355761	22-Nov-2016	LAKESHORE LEARNING MATERIALS	IASA: Title I Basic Grants Low-Income and Neglected, Part A	LOWELL ELEMENTARY SCHOOL	\$ 209.80
355764	22-Nov-2016	BEST BUY GOV, LLC	Ed Technology K-12 Voucher - Microsoft	TECHNOLOGY	\$ 5,354.72
355767	22-Nov-2016	LAKESHORE LEARNING MATERIALS	Special Education	LOWELL ELEMENTARY SCHOOL	\$ 309.79
355768	22-Nov-2016	LAKESHORE LEARNING MATERIALS	Special Education	TAFT ELEMENTARY SCHOOL	\$ 204.12
355769	22-Nov-2016	B&H PHOTO VIDEO	IASA: Title I Migrant Ed Regular Program	MIGRANT EDUCATION	\$ 1,700.84
355770	22-Nov-2016	GOVCONNECTION	IASA: Title I Migrant Ed Regular Program	MIGRANT EDUCATION	\$ 286.90
355771	22-Nov-2016	WALTERS WHOLESale ELECTRIC	Ongoing & Major Maintenance Account	BUILDING SERVICES	\$ 1,920.02
<b>Grand Total:</b>					<b>\$ 11,508,418.36</b>

<b>Fund 09</b>						
<b>PO Number:</b>	<b>Date PO Created:</b>	<b>Supplier:</b>	<b>Resource Description:</b>	<b>Site:</b>	<b>Amount:</b>	
355019	04-Nov-2016	PAMELA DIXON dba PMD CONSULTING, INC.	Fund 09 Before and After School Learning & Safe Neighborhood Partnerships	ADVANCED LEARNING ACADEMY	\$ 3,500.00	
355074	07-Nov-2016	TEACHER CREATED MATERIALS	Fund 09 Before and After School Learning & Safe Neighborhood Partnerships	ADVANCED LEARNING ACADEMY	\$ 4,552.57	
355326	14-Nov-2016	MIND RESEARCH INSTITUTE	Fund 09 One-Time Discretionary Funds	ADVANCED LEARNING ACADEMY	\$ 2,058.40	
355433	16-Nov-2016	GOPHER	Fund 09 One-Time Discretionary Funds	ADVANCED LEARNING ACADEMY	\$ 885.44	
355734	21-Nov-2016	DIGITAL NETWORKS GROUP, INC.	Fund 09 One-Time Discretionary Funds	ADVANCED LEARNING ACADEMY	\$ 4,432.10	
<b>Grand Total:</b>					<b>\$ 15,428.51</b>	

## Fund 12

<b>PO Number:</b>	<b>Date PO Created:</b>	<b>Supplier:</b>	<b>Resource Description:</b>	<b>Site:</b>	<b>Amount:</b>	
354968	03-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 7,370.93	
354971	03-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 1,849.58	
354977	03-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 5,396.40	
355030	04-Nov-2016	ORANGE COUNTY DEPARTMENT OF EDUCATION	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 1,875.00	
355134	08-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 712.02	
355147	08-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 73.60	
355178	09-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 111.31	
355180	09-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 70.77	
355181	09-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 205.22	
355182	09-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 143.02	
355344	14-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 74.18	
355356	15-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 81.22	
355366	15-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 64.40	
355416	15-Nov-2016	MONOPRICE, INC.	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 43.23	
355447	16-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 151.48	
355461	16-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 19.76	
355466	16-Nov-2016	PRINGLES DRAPERIES AND BLINDS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 1,091.60	
355469	16-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 1,775.34	
355475	16-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 89.23	
355555	17-Nov-2016	ULINE SHIPPING SUPPLIES	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 563.55	
355638	18-Nov-2016	GOLD COAST FENCE, INC.	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 2,170.00	
355702	21-Nov-2016	OFFICE DEPOT	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 48.99	
355745	22-Nov-2016	ULINE SHIPPING SUPPLIES	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 797.18	
355747	22-Nov-2016	ULINE SHIPPING SUPPLIES	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 333.91	
355762	22-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 30.70	
355763	22-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 49.04	
355765	22-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 147.69	
355766	22-Nov-2016	LAKESHORE LEARNING MATERIALS	Child Development: CA State Preschool Prog	EARLY CHILDHOOD EDUCATION	\$ 572.51	
<b>Grand Total:</b>					<b>\$ 25,911.86</b>	

### Fund 13

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
354713	26-Oct-2016	GOLD STAR FOODS	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 95.04
354714	26-Oct-2016	GOLD STAR FOODS	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 6,600.00
354725	26-Oct-2016	REFRIGERATION CONTROL CO., INC.	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 1,169.40
354727	26-Oct-2016	CHEFS' TOYS	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 15,567.12
354728	26-Oct-2016	ULINE SHIPPING SUPPLIES	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 527.50
354729	26-Oct-2016	CALIFORNIA SCHOOL NUTRITION ASSOCIATION	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 3,108.00
354734	26-Oct-2016	GRAINGER	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 1,652.63
354737	26-Oct-2016	GRAINGER	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 969.84
354787	28-Oct-2016	VERIZON WIRELESS	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 292.38
354830	31-Oct-2016	OFFICE DEPOT	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 187.34
354846	31-Oct-2016	CDW GOVERNMENT, INC.	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 176.32
354888	01-Nov-2016	CALIFORNIA SCHOOL NUTRITION ASSOCIATION	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 4,460.00
354898	01-Nov-2016	ARROW RESTAURANT EQUIPMENT	Child Nutrition: School Programs	SADDLEBACK HIGH SCHOOL	\$ 15,953.00
354919	02-Nov-2016	US BANK	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 132.71
354952	03-Nov-2016	GOVCONNECTION	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 41.03
355024	04-Nov-2016	GOLD STAR FOODS	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 4,532.80
355060	07-Nov-2016	OFFICE DEPOT	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 515.43
355112	08-Nov-2016	WHITE CAP CONSTRUCTION SUPPLY	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 339.44
355167	08-Nov-2016	WEX BANK, dba WRIGHT EXPRESS FSC	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 3,545.55
355218	09-Nov-2016	CHEFS' TOYS	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 1,748.47
355500	16-Nov-2016	CDW GOVERNMENT, INC.	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 176.32
355505	17-Nov-2016	PREMIER FOOD SAFETY	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 7,000.00
355509	17-Nov-2016	CALIFORNIA INDUSTRIAL	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 2,997.00
355538	17-Nov-2016	OFFICE DEPOT	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 13.17
355611	18-Nov-2016	GOLD COAST FENCE, INC.	Child Nutrition: School Programs	SIERRA PREPARATORY ACADEMY	\$ 3,510.00
355688	21-Nov-2016	UNITED RENTALS NORTHWEST, INC.	Child Nutrition: School Programs	NUTRITION SERVICES	\$ 1,000.00
355710	21-Nov-2016	CHEFS' TOYS	Child Nutrition: School Programs	WILLARD INTERMEDIATE SCHOOL	\$ 1,828.20
<b>Grand Total:</b>					<b>\$ 78,138.69</b>

### Fund 14

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
355508	17-Nov-2016	CONCEPTS SCHOOL AND OFFICE FURNISHINGS	Fund 14 Deferred Maintenance Fund	DISTRICT-WIDE	\$ 1,568.70
355576	17-Nov-2016	SKYFIT TECH, INC.	Fund 14 Deferred Maintenance Fund	DISTRICT-WIDE	\$ 900.00
355585	17-Nov-2016	NORMAN S. WRIGHT CLIMATEC MECHANICAL EQUIPMENT OF SOUTHERN CALIFORNIA, LLC	Fund 14 Deferred Maintenance Fund	BUILDING SERVICES	\$ 12,064.59
355716	21-Nov-2016	VARIDESK, LLC	Fund 14 Deferred Maintenance Fund	DISTRICT-WIDE	\$ 5,119.20
<b>Grand Total:</b>					<b>\$ 19,652.49</b>

**Fund 25**

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
355728	21-Nov-2016	SIGN A RAMA	Fund 25 Walker/Roosevelt Jt Use	WALKER ELEMENTARY SCHOOL	\$ 771.50
355729	21-Nov-2016	SIGN A RAMA	Fund 25 Valley P2P	VALLEY HIGH SCHOOL	\$ 771.50
355733	21-Nov-2016	COLBI TECHNOLOGIES, INC.	Fund 25 Capital Facilities Fund	FACILITIES/GOVERNMENTAL RELATIONS	\$ 18,625.00
<b>Grand Total:</b>					<b>\$ 20,168.00</b>

**Fund 29**

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
354917	01-Nov-2016	PHIM ARCHITECTS, INC.	Fund 29 Measure G Series E	FRANKLIN ELEMENTARY SCHOOL	\$ 2,110.00
<b>Grand Total:</b>					<b>\$ 2,110.00</b>

**Fund 40**

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
354707	26-Oct-2016	NINYO & MOORE GEOTECHNICAL & ENVIROMENTAL SCIENCES CONSULTANTS	Emergency Repair Program-Williams Case	CENTURY HIGH SCHOOL	\$ 6,746.00
354769	28-Oct-2016	BAINBRIDGE ENVIROMENTAL CONSULTANTS, INC.	Emergency Repair Program-Williams Case	SADDLEBACK HIGH SCHOOL	\$ 6,533.50
354807	31-Oct-2016	SIGN A RAMA	Emergency Repair Program-Williams Case	MCFADDEN INTERMEDIATE SCHOOL	\$ 771.50
354807	31-Oct-2016	SIGN A RAMA	Emergency Repair Program-Williams Case	REMINGTON ELEMENTARY SCHOOL	\$ 771.50
354808	31-Oct-2016	BAINBRIDGE ENVIROMENTAL CONSULTANTS, INC.	Emergency Repair Program-Williams Case	SADDLEBACK HIGH SCHOOL	\$ 7,469.50
354837	31-Oct-2016	GHATAODE BANNON ARCHITECTS, LLP	Emergency Repair Program-Williams Case	CENTURY HIGH SCHOOL	\$ 31,520.58
354838	31-Oct-2016	GHATAODE BANNON ARCHITECTS, LLP	Emergency Repair Program-Williams Case	SADDLEBACK HIGH SCHOOL	\$ 158,126.86
354839	31-Oct-2016	GHATAODE BANNON ARCHITECTS, LLP	Emergency Repair Program-Williams Case	SANTA ANA HIGH SCHOOL	\$ 34,196.49
354910	01-Nov-2016	DIVISION OF STATE ARCHITECT	Fund 40 Special Reserve Fund	MITCHELL CHILD DEVELOPMENT CENTER	\$ 1,651.54
354915	01-Nov-2016	BAINBRIDGE ENVIROMENTAL CONSULTANTS, INC.	Emergency Repair Program-Williams Case	REMINGTON ELEMENTARY SCHOOL	\$ 10,567.00
354916	01-Nov-2016	DAILY JOURNAL CORPORATION dba ORANGE COUNTY REPORTER	Emergency Repair Program-Williams Case	CENTURY HIGH SCHOOL	\$ 375.20
355198	09-Nov-2016	ASSOCIATED SOILS ENGINEERING, INC.	Fund 40 Special Reserve Fund	MITCHELL CHILD DEVELOPMENT CENTER	\$ 2,135.00
355199	09-Nov-2016	ASSOCIATED SOILS ENGINEERING, INC.	Fund 40 Special Reserve Fund	MITCHELL CHILD DEVELOPMENT CENTER	\$ 9,510.00
355208	09-Nov-2016	ENVIROMENTAL NETWORK CORP. dba ENCORP	Emergency Repair Program-Williams Case	CENTURY HIGH SCHOOL	\$ 1,012.00
355349	14-Nov-2016	CRISP ENTERPRISES dba C2 IMAGING	Emergency Repair Program-Williams Case	MCFADDEN INTERMEDIATE SCHOOL	\$ 4,000.00
355425	16-Nov-2016	GHATAODE BANNON ARCHITECTS, LLP	Emergency Repair Program-Williams Case	LATHROP INTERMEDIATE SCHOOL	\$ 21,928.00
355427	16-Nov-2016	GHATAODE BANNON ARCHITECTS, LLP	Emergency Repair Program-Williams Case	SANTA ANA HIGH SCHOOL	\$ 20,880.43
355642	18-Nov-2016	CIVIC CENTER LOCK AND SAFE	Emergency Repair Program-Williams Case	SADDLEBACK HIGH SCHOOL	\$ 187.92
355698	21-Nov-2016	SUNPOWER CORPORATION. SYSTEMS	Fund 40 QZAB Solar Energy Savings 2012 (eff 2014-15)	CENTURY HIGH SCHOOL	\$ 1,896,246.96
<b>Grand Total:</b>					<b>\$ 2,214,629.98</b>

**Fund 49**

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
355105	08-Nov-2016	THE BANK OF NEW YORK MELLON TRUST COMPANY N.A.	QZAB 2005	DISTRICT-WIDE	\$ 2,395.60
<b>Grand Total:</b>					<b>\$ 2,395.60</b>



**Fund 68**

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
354753	27-Oct-2016	REHAB WEST, INC.	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 10,000.00
354756	27-Oct-2016	US HEALTH WORKS MEDICAL GROUP PC	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 5,000.00
354778	28-Oct-2016	GENESIS PSYCHOLOGY GROUP	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 10,000.00
354820	31-Oct-2016	ADAMSON POLICE PRODUCTS	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 23,608.80
354863	31-Oct-2016	MARSH RISK & INSURANCE SERVICES	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 446,248.00
355027	04-Nov-2016	LONGFRI TECHNOLOGIES CO., LTD.	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 6,842.88
355118	08-Nov-2016	LEXIS NEXIS-MATTHEW BENDER & CO., INC.	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 440.97
355255	10-Nov-2016	GRAINGER	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 10,988.14
355405	15-Nov-2016	GRAINGER	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 1,195.98
355639	18-Nov-2016	GRAINGER	Fund 68 Workers' Compensation	RISK MANAGEMENT	\$ 77.05
<b>Grand Total:</b>					<b>\$ 514,401.82</b>

**Fund 69**

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
354967	03-Nov-2016	AMERICAN FIDELITY ASSURANCE COMPANY	Health & Welfare - Active Employees	DISTRICT EMPLOYEE BENEFITS	\$ 15,500.00
<b>Grand Total:</b>					<b>\$ 15,500.00</b>

**Fund 81**

PO Number:	Date PO Created:	Supplier:	Resource Description:	Site:	Amount:
354847	31-Oct-2016	COMMLINE, INC.	Fund 81 Property & Liability	RISK MANAGEMENT	\$ 15,480.00
354848	31-Oct-2016	COMMLINE, INC.	Fund 81 Property & Liability	RISK MANAGEMENT	\$ 22,896.00
355021	04-Nov-2016	COMMUNICATIONS USA, INC.	Fund 81 Property & Liability	RISK MANAGEMENT	\$ 655.51
<b>Grand Total:</b>					<b>\$ 39,031.51</b>

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                    **Ratification of Expenditure Summary and Warrants Issued Over \$25,000 for the Period of October 26, 2016 through November 22, 2016**

**ITEM:**                    **Consent**

**SUBMITTED BY:**    **Tina Douglas, Assistant Superintendent, Business Services**

**PREPARED BY:**     **Dawn Piatek, Director of Accounting and Payroll**

**BACKGROUND INFORMATION:**

Warrants are payments of expenditures previously approved through prior Board action.

**RATIONALE:**

The purpose of this agenda item is to seek Board ratification of the Expenditure Summary Report and Detailed Warrant Listing Report of all payments over \$25,000 on a bi-monthly basis.

**ITEM SUMMARY:**

- Snapshot of all warrants issued for period of October 26, 2016 through November 22, 2016
- All expenditures were previously approved through prior Board action
- Board Policy 3300
- Required by Ed. Code 17604

The Expenditure Summary Report consists of all warrants created during the period of October 26, 2016 through November 22, 2016. The Detailed Warrant Listing Report of expenditures \$25,000 and over is also included. Expenditures are Board approved through prior Purchase Order Agenda submissions. The warrants listed reflect payments against these Purchase Orders.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Ratify Expenditure Summary and Warrants issued over \$25,000 for the period of October 26, 2016 through November 22, 2016.



# Santa Ana Unified School District

Stefanie P. Phillips, Ed.D., Superintendent

Date: November 22, 2016  
To: Stefanie P. Phillips, Ed.D., Superintendent  
From: Tina Douglas, Assistant Superintendent, Business Services  
Subject: Expenditures Summary: From 26-OCT-2016 through 22-NOV-2016

Fund 01 General Fund	\$7,439,222.14
Fund 09 Charter School Fund	\$1,678.95
Fund 12 Child Development	\$36,672.81
Fund 13 Cafeteria Fund	\$1,716,921.18
Fund 14 Deferred Maintenance Fund	\$42,362.81
Fund 25 Capital Facilities Fund	\$30,104.31
Fund 26 Measure G Bond	\$16,634.83
Fund 29 Measure G	\$2,110.00
Fund 40 Special Reserve Fund	\$456,683.51
Fund 49 Capital Project Fund for Blended Component	\$6,867.42
Fund 56 Debt Service Fund	\$1,863,527.50
Fund 68 Workers' Compensation	\$636,468.38
Fund 69 Health & Welfare	\$6,026,700.55
Fund 81 Property & Liability	\$157,035.98
Total Expenditures:	\$18,432,990.37

Prepared by: Dawn Piatek, Director, Accounting and Payroll

1601 East Chestnut Avenue, Santa Ana, CA 92701-6322, (714) 558-5501

## BOARD OF EDUCATION

John Palacio, President • Rob Richardson, Vice President  
Valerie Amezcu, Clerk • José Alfredo Hernández, J.D., Member • Cecilia "Ceci" Iglesias, Member

# SAUSD Board of Education Warrant Listing

October 26, 2016

Page 1 of 4

<u>Check #</u>	<u>Vendor</u>	<u>Location</u>	<u>Amount</u>
<b>Fund 01 General Fund</b>			
84227838	<b>DIGITAL NETWORKS GROUP, INC.</b>		<b>\$45,621.54</b>
	One-Time Discretionary Funds	ROOSEVELT ELEMENTARY SCHOOL	
	Unrestricted Discretionary Accounts	CHAVEZ CONTINUATION HIGH SCHOOL	
		LINCOLN ELEMENTARY SCHOOL	
		ROOSEVELT ELEMENTARY SCHOOL	
84227854	<b>KYA SERVICES, LLC</b>		<b>\$357,846.29</b>
	Ongoing & Major Maintenance Account	BUILDING SERVICES	
84227855	<b>LATINO FILM INSTITUTE YOUTH CINEMA PROJECT</b>		<b>\$66,527.80</b>
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	SANTA ANA HIGH SCHOOL	
	Title I, Core Set Aside	STUDENT ACHIEVEMENT	
84227868	<b>VERITIV OPERATING COMPANY</b>		<b>\$51,946.05</b>
	Fund 01 General Fund	PUBLICATIONS	
		WAREHOUSE AND DELIVERY	
84227872	<b>XEROX CORPORATION</b>		<b>\$25,645.80</b>
	Fund 01 General Fund	PUBLICATIONS	
	Unrestricted Discretionary Accounts	DISTRICTWIDE	
84227918	<b>THE DEVEREUX FOUNDATION dba DEVEREUX TEXAS</b>		<b>\$27,058.64</b>
	Special Ed: Mental Health Services	SPECIAL EDUCATION	
	Special Education	SPECIAL EDUCATION	
84227968	<b>TURF STAR, INC.</b>		<b>\$35,139.73</b>
	Ongoing & Major Maintenance Account	BUILDING SERVICES	
84228002	<b>OC TRANSIT, INC.</b>		<b>\$34,800.00</b>
	Pupil Transportation (7230/7240)	TRANSPORTATION DEPARTMENT	
84227827	<b>BOYS AND GIRLS CLUB OF SANTA ANA</b>		<b>\$28,970.33</b>
	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	AFTER SCHOOL PROGRAMS	

# SAUSD Board of Education Warrant Listing

October 26, 2016

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<u>Check #</u>	<u>Vendor</u>	<u>Location</u>	<u>Amount</u>
84227848	<b>FOLLETT SCHOOL SOLUTIONS, INC.</b>		<b>\$68,840.55</b>
	Lottery: Instructional Materials	STATE TEXTBOOKS	
		TECHNOLOGY	
	Special Education	SPECIAL EDUCATION	
84228042	<b>JFK TRANSPORTATION</b>		<b>\$52,465.25</b>
	AVID-OCDE Destination Graduation-High Schools	CENTURY HIGH SCHOOL	
	California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	
	Global Business Academy [0190] VHS	VALLEY HIGH SCHOOL	
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	GODINEZ FUNDAMENTAL HIGH SCHOOL	
	NJROTC	SADDLEBACK HIGH SCHOOL	
	Pupil Transportation (7230/7240)	TRANSPORTATION DEPARTMENT	
	Special Ed: Mental Health Services	MCFADDEN INTERMEDIATE SCHOOL	
	Special Education	GODINEZ FUNDAMENTAL HIGH SCHOOL	
	Unrestricted Discretionary Accounts	CARR INTERMEDIATE SCHOOL	
		CENTURY HIGH SCHOOL	
		DAVIS ELEMENTARY SCHOOL	
		GODINEZ FUNDAMENTAL HIGH SCHOOL	
		LATHROP INTERMEDIATE SCHOOL	
		SADDLEBACK HIGH SCHOOL	
		SANTA ANA HIGH SCHOOL	
		SEGERSTROM HIGH SCHOOL	
		SIERRA PREPARATORY ACADEMY	
		VALLEY HIGH SCHOOL	
		VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	
	Unrestricted One-time Funds	TRANSPORTATION DEPARTMENT	

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<b>Fund 13 Cafeteria Fund</b>			
84228062	<b>A &amp; R WHOLESALE DISTRIBUTORS</b>		<b>\$36,559.46</b>
	Child Nutrition: School Programs	NUTRITION SERVICES	
84228066	<b>CHEFS' TOYS</b>		<b>\$45,226.57</b>
	Child Nutrition: School Programs	NUTRITION SERVICES	
84228070	<b>DRIFTWOOD DAIRY</b>		<b>\$53,968.53</b>
	Child Nutrition: School Programs	NUTRITION SERVICES	
<b>Fund 40 Special Reserve Fund</b>			
84228093	<b>DIVISION OF STATE ARCHITECT</b>		<b>\$42,555.88</b>
	Emergency Repair Program-Williams Case	CENTURY HIGH SCHOOL	
	Fund 40 Valley Sports Complex	VALLEY HIGH SCHOOL	
84228095	<b>KYA SERVICES, LLC</b>		<b>\$55,710.00</b>
	Emergency Repair Program-Williams Case	CENTURY HIGH SCHOOL	
<b>Fund 68 Workers' Compensation</b>			
84228098	<b>SANTA ANA UNIFIED SCHOOL DISTRICT WORKERS' COMP.</b>		<b>\$73,617.37</b>
	Fund 68 Workers' Compensation	RISK MANAGEMENT	
<b>Fund 69 Health &amp; Welfare</b>			
84228100	<b>BLUE SHIELD OF CALIFORNIA</b>		<b>\$3,399,972.51</b>
	Health & Welfare - Active Employees	DISTRICT EMPLOYEE BENEFITS	
	Health & Welfare - Retired Employees	DISTRICT EMPLOYEE BENEFITS	
84228101	<b>DELTA DENTAL INSURANCE COMPANY</b>		<b>\$49,363.84</b>
	Health & Welfare - Active Employees	DISTRICT EMPLOYEE BENEFITS	
	Health & Welfare - Retired Employees	DISTRICT EMPLOYEE BENEFITS	
84228102	<b>KAISER FOUNDATION HEALTH PLAN</b>		<b>\$1,736,616.54</b>
	Health & Welfare - Active Employees	DISTRICT EMPLOYEE BENEFITS	
	Health & Welfare - Retired Employees	DISTRICT EMPLOYEE BENEFITS	

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84228103	SANTA ANA UNIFIED SCHOOL DISTRICT		\$449,137.40
	Health & Welfare - Active Employees	DISTRICT EMPLOYEE BENEFITS	
	Health & Welfare - Retired Employees	DISTRICT EMPLOYEE BENEFITS	
84228105	VISION SERVICE PLAN		\$38,547.69
	Health & Welfare - Active Employees	DISTRICT EMPLOYEE BENEFITS	
	Health & Welfare - Retired Employees	DISTRICT EMPLOYEE BENEFITS	

## Fund 81 Property & Liability

84228108	SANTA ANA UNIFIED SCHOOL DISTRICT		\$40,748.42
	Fund 81 Property & Liability	RISK MANAGEMENT	
84228107	DIGITAL NETWORKS GROUP, INC.		\$34,471.84
	Fund 81 Property & Liability	RISK MANAGEMENT	

***Grand Total:*** ***\$6,851,358.03***

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<b>Fund 01 General Fund</b>			
84228146	<b>SOUTHERN CALIFORNIA EDISON</b>		<b>\$578,113.60</b>
	Head Start	CHILD DEVELOPMENT	
	Unrestricted Discretionary Accounts	DISTRICTWIDE	
84228150	<b>ATKINSON, ANDELSON, LOYA, RUUD &amp; ROMO</b>		<b>\$93,009.96</b>
	Unrestricted Discretionary Accounts	BUSINESS SERVICES DIVISION	
		HUMAN RESOURCES DIVISION	
84228174	<b>REVOLVING CASH FUND</b>		<b>\$41,107.31</b>
	Donations (Miscellaneous)	CENTURY HIGH SCHOOL	
		SUPERINTENDENT'S OFFICE	
	Fund 01 General Fund	CASH ACCOUNT	
	Head Start	CHILD DEVELOPMENT	
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ROOSEVELT ELEMENTARY SCHOOL	
	NCLB: Title I, School Improvement Grant QEIA	VALLEY HIGH SCHOOL	
	Special Ed: Mental Health Services	GODINEZ FUNDAMENTAL HIGH SCHOOL	
	Title II-Part A Improving Teacher Quality	NONPUBLIC SCHOOLS	
	Unrestricted - Regional Occupational Center Program (ROC/P 6350)	REGIONAL OCCUPATIONAL PROGRAM	
	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	
		CONSTRUCTION	
		GODINEZ FUNDAMENTAL HIGH SCHOOL	
		LORIN GRISET ACADEMY	
		PURCHASING DEPARTMENT	
		SADDLEBACK HIGH SCHOOL	
		SANTA ANA HIGH SCHOOL	
		SEGERSTROM HIGH SCHOOL	
		SUPERINTENDENT'S OFFICE	



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84228175	<b>RODOLFO CAZALES dba TOYAMA KARATE-DO</b> 30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	AFTER SCHOOL PROGRAMS	\$25,421.20
84228176	<b>SAN JOAQUIN COUNTY OFFICE OF EDUCATION</b> Special Education	SPECIAL EDUCATION	\$50,451.69
84228184	<b>XEROX CORPORATION</b> Unrestricted Discretionary Accounts	DISTRICTWIDE	\$193,459.99
84228203	<b>THE ACME NETWORK</b> California Career Pathways Trust	REGIONAL OCCUPATIONAL PROGRAM	\$172,800.00
84228209	<b>5 STAR WHOLESALE ELECTRIC SUPPLY &amp; LIGHTING</b> Ongoing & Major Maintenance Account	BUILDING SERVICES	\$34,651.24
84228225	<b>JFK TRANSPORTATION</b> Pupil Transportation (7230/7240) Unrestricted One-time Funds	TRANSPORTATION DEPARTMENT TRANSPORTATION DEPARTMENT	\$36,400.00
84228263	<b>ADVANTAGE WEST INVESTMENT ENTERPRISES, INC.</b> Unrestricted Discretionary Accounts	BUILDING SERVICES	\$60,639.12
84228143	<b>AT&amp;T</b> Unrestricted Discretionary Accounts	DISTRICTWIDE	\$32,101.29

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<b>Fund 13 Cafeteria Fund</b>			
84228358	<b>A &amp; R WHOLESALE DISTRIBUTORS</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$160,615.52
84228350	<b>A &amp; R WHOLESALE DISTRIBUTORS</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$84,260.31
84228352	<b>A &amp; R WHOLESALE DISTRIBUTORS</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$37,057.65
84228356	<b>A &amp; R WHOLESALE DISTRIBUTORS</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$29,573.12
84228360	<b>A &amp; R WHOLESALE DISTRIBUTORS</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$65,077.70
84228370	<b>DRIFTWOOD DAIRY</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$55,925.32
84228372	<b>DRIFTWOOD DAIRY</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$43,774.72
84228378	<b>LOEWY ENTERPRISES, INC. dba SUNRISE PRODUCE</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$42,221.43
84228380	<b>LOEWY ENTERPRISES, INC. dba SUNRISE PRODUCE</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$44,697.16
84228382	<b>LOEWY ENTERPRISES, INC. dba SUNRISE PRODUCE</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$50,751.12
84228385	<b>PRESSED PAPERBOARD TECHNOLOGIES LLC</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$34,140.42
84228388	<b>RUHNAU RUHNAU CLARKE &amp; ASSOCIATES</b> Child Nutrition: School Programs	NUTRITION SERVICES	\$98,180.00

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84228354	A & R WHOLESALE DISTRIBUTORS		\$44,072.62
	Child Nutrition: School Programs	NUTRITION SERVICES	

## Fund 40 Special Reserve Fund

84228403	AMPCO CONTRACTING, INC.		\$34,631.30
	Emergency Repair Program-Williams Case	REMINGTON ELEMENTARY SCHOOL	
84228405	GHATAODE BANNON ARCHITECTS, LLP		\$223,843.93
	Emergency Repair Program-Williams Case	CENTURY HIGH SCHOOL	
		SADDLEBACK HIGH SCHOOL	
		SANTA ANA HIGH SCHOOL	

## Fund 68 Workers' Compensation

84228407	MARSH RISK & INSURANCE SERVICES		\$446,248.00
	Fund 68 Workers' Compensation	RISK MANAGEMENT	
84228409	SANTA ANA UNIFIED SCHOOL DISTRICT WORKERS' COMP.		\$60,280.84
	Fund 68 Workers' Compensation	RISK MANAGEMENT	

## Fund 69 Health & Welfare

84228413	ALLIANT INSURANCE SERVICES, INC.		\$47,500.00
	Fund 69 Health & Welfare	DISTRICTWIDE	
84228412	ALAMEDA COUNTY SCHOOLS INSURANCE GROUP (ACSIG)		\$273,618.50
	Health & Welfare - Active Employees	DISTRICT EMPLOYEE BENEFITS	
	Health & Welfare - Retired Employees	DISTRICT EMPLOYEE BENEFITS	

**Grand Total:** **\$3,194,625.06**

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<b>Fund 01 General Fund</b>			
<b>84228586</b>	<b>JFK TRANSPORTATION</b>		<b>\$27,496.75</b>
	Donations-ASB Transportation	GODINEZ FUNDAMENTAL HIGH SCHOOL	
	Education Academy [0434] CHS	CENTURY HIGH SCHOOL	
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ESQUEDA ELEMENTARY SCHOOL	
		JACKSON ELEMENTARY SCHOOL	
		LINCOLN ELEMENTARY SCHOOL	
		WALKER ELEMENTARY SCHOOL	
	NJROTC	SANTA ANA HIGH SCHOOL	
	Unrestricted - Regional Occupational Center Program (ROC/P 6350)	REGIONAL OCCUPATIONAL PROGRAM	
	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL	
		DAVIS ELEMENTARY SCHOOL	
		ESQUEDA ELEMENTARY SCHOOL	
		GODINEZ FUNDAMENTAL HIGH SCHOOL	
		K-12 SCHOOL PERFORMANCE AND CULTURE	
		LATHROP INTERMEDIATE SCHOOL	
		SADDLEBACK HIGH SCHOOL	
		SANTA ANA HIGH SCHOOL	
		SEGERSTROM HIGH SCHOOL	
		THORPE FUNDAMENTAL ELEMENTARY SCHOOL	
		VALLEY HIGH SCHOOL	
		VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	
		WILLARD INTERMEDIATE SCHOOL	
	Unrestricted One-time Funds	VALLEY HIGH SCHOOL	
<b>84228420</b>	<b>FEDERAL TECHNOLOGY SOLUTIONS, INC.</b>		<b>\$39,756.48</b>
	Unrestricted Discretionary Accounts	DISTRICTWIDE	

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84228427	<b>EDWARD B. COLE, SR. ACADEMY</b> Fund 01 General Fund	CASH ACCOUNT	\$57,029.00
84228428	<b>EL SOL SCIENCE AND ARTS ACADEMY</b> Fund 01 General Fund	CASH ACCOUNT	\$127,443.00
84228431	<b>NOVA ACADEMY EARLY COLLEGE HIGH SCHOOL</b> Fund 01 General Fund	CASH ACCOUNT	\$54,188.00
84228432	<b>ORANGE COUNTY EDUCATIONAL ARTS ACADEMY</b> Fund 01 General Fund	CASH ACCOUNT	\$82,024.00
84228433	<b>ORANGE COUNTY HIGH SCHOOL OF THE ARTS</b> Fund 01 General Fund	CASH ACCOUNT	\$294,064.00
84228435	<b>VISTA HERITAGE CHARTER MIDDLE SCHOOL</b> Fund 01 General Fund	CASH ACCOUNT	\$37,984.00
84228439	<b>CAL PERS SAFETY</b> Fund 01 General Fund	DISTRICT EMPLOYEE BENEFITS	\$45,506.58
84228441	<b>CENERGISTIC, INC.</b> Unrestricted Discretionary Accounts	DISTRICTWIDE	\$305,362.00
84228447	<b>DON BOOKSTORE</b> Lottery: Instructional Materials	MIDDLE COLLEGE HIGH SCHOOL	\$25,796.26
84228493	<b>PADRES UNIDOS</b> IASA: Title I Basic Grants Low-Income and Neglected, Part A	DAVIS ELEMENTARY SCHOOL EDISON ELEMENTARY SCHOOL ESQUEDA ELEMENTARY SCHOOL HARVEY ELEMENTARY SCHOOL HENINGER ELEMENTARY SCHOOL KENNEDY ELEMENTARY SCHOOL KING ELEMENTARY SCHOOL LOWELL ELEMENTARY SCHOOL	\$40,310.95

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		MADISON ELEMENTARY SCHOOL	
		MARTIN ELEMENTARY SCHOOL	
		MONROE ELEMENTARY SCHOOL	
		MONTE VISTA ELEMENTARY SCHOOL	
		ROMERO-CRUZ ELEMENTARY SCHOOL	
		ROOSEVELT ELEMENTARY SCHOOL	
		SEPULVEDA ELEMENTARY SCHOOL	
		WASHINGTON ELEMENTARY SCHOOL	
	One-Time Discretionary Funds	WALKER ELEMENTARY SCHOOL	
	Unrestricted Discretionary Accounts	ADAMS ELEMENTARY SCHOOL	
		CARVER ELEMENTARY SCHOOL	
		FREMONT ELEMENTARY SCHOOL	
		GARFIELD ELEMENTARY SCHOOL	
<b>84228541</b>	<b>OC TRANSIT, INC.</b>		<b>\$33,600.00</b>
	Pupil Transportation (7230/7240)	TRANSPORTATION DEPARTMENT	
<b>84228419</b>	<b>BOYS AND GIRLS CLUB OF SANTA ANA</b>		<b>\$25,588.56</b>
	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	AFTER SCHOOL PROGRAMS	
<b>84228584</b>	<b>JFK TRANSPORTATION</b>		<b>\$31,360.00</b>
	Pupil Transportation (7230/7240)	TRANSPORTATION DEPARTMENT	
	Unrestricted One-time Funds	TRANSPORTATION DEPARTMENT	
<b>84228588</b>	<b>JFK TRANSPORTATION</b>		<b>\$25,573.75</b>
	21st Century ASSETS (roll-up 4124)	SEGERSTROM HIGH SCHOOL	
	Donations (Miscellaneous)	GARFIELD ELEMENTARY SCHOOL	
		MONROE ELEMENTARY SCHOOL	
	E-Business Academy [0473] CHS	CENTURY HIGH SCHOOL	
	Education Academy [0434] CHS	CENTURY HIGH SCHOOL	

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	Global Business Academy [0190] VHS	VALLEY HIGH SCHOOL	
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT LINCOLN ELEMENTARY SCHOOL SANTA ANA HIGH SCHOOL SIERRA PREPARATORY ACADEMY WASHINGTON ELEMENTARY SCHOOL	
	NJROTC	SANTA ANA HIGH SCHOOL	
	Unrestricted Discretionary Accounts	CENTURY HIGH SCHOOL DAVIS ELEMENTARY SCHOOL GODINEZ FUNDAMENTAL HIGH SCHOOL LATHROP INTERMEDIATE SCHOOL PUPIL SUPPORT SERVICES SADDLEBACK HIGH SCHOOL SANTA ANA HIGH SCHOOL SEGERSTROM HIGH SCHOOL VALLEY HIGH SCHOOL VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	
<b>84228622</b>	<b>AREY JONES EDUCATIONAL SOLUTIONS</b>		<b>\$55,671.36</b>
	Fund 01 General Fund	ACCOUNTING DEPARTMENT	
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	
	PLTW (Project Lead The Way, Inc.)	VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	
	Special Education	SPECIAL EDUCATION	
	Unrestricted Discretionary Accounts	CHAVEZ CONTINUATION HIGH SCHOOL PUBLICATIONS	

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84228670	AT&T DATACOMM, INC. dba AT&T DATACOMM		\$109,980.01
	Fund 01 General Fund	ACCOUNTING DEPARTMENT	
	Unrestricted Discretionary Accounts	DISTRICTWIDE	
84228674	CDW GOVERNMENT, INC.		\$29,046.97
	Unrestricted Discretionary Accounts	TECHNOLOGY INNOVATION SERVICES	
84228543	ORANGE COUNTY SANITATION DISTRICT		\$127,427.00
	Unrestricted Discretionary Accounts	DISTRICTWIDE	

## Fund 13 Cafeteria Fund

84228716	A & R WHOLESALE DISTRIBUTORS		\$33,837.44
	Child Nutrition: School Programs	NUTRITION SERVICES	
84228718	A & R WHOLESALE DISTRIBUTORS		\$56,184.04
	Child Nutrition: School Programs	NUTRITION SERVICES	
84228720	A & R WHOLESALE DISTRIBUTORS		\$36,190.66
	Child Nutrition: School Programs	NUTRITION SERVICES	
		SEGERSTROM HIGH SCHOOL	
84228722	A & R WHOLESALE DISTRIBUTORS		\$25,796.45
	Child Nutrition: School Programs	NUTRITION SERVICES	
84228724	A & R WHOLESALE DISTRIBUTORS		\$58,797.23
	Child Nutrition: School Programs	NUTRITION SERVICES	
84228737	LOEWY ENTERPRISES, INC. dba SUNRISE PRODUCE		\$47,561.26
	Child Nutrition: School Programs	NUTRITION SERVICES	
84228739	LOEWY ENTERPRISES, INC. dba SUNRISE PRODUCE		\$88,147.58
	Child Nutrition: School Programs	NUTRITION SERVICES	

## Fund 40 Special Reserve Fund

84228759	DIVISION OF STATE ARCHITECT		\$30,462.88
	Fund 40 Valley Sports Complex	VALLEY HIGH SCHOOL	



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<b>Fund 56 Debt Service Fund</b>			
84228763	THE BANK OF NEW YORK MELLON TRUST COMPANY QZAB Solar Energy (eff 2014-15)	DISTRICTWIDE	\$1,863,527.50
<b>Fund 81 Property &amp; Liability</b>			
84228768	SANTA ANA UNIFIED SCHOOL DISTRICT Fund 81 Property & Liability	RISK MANAGEMENT	\$48,045.30
<b>Grand Total:</b>			<b>\$3,863,759.01</b>

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<b>Fund 01 General Fund</b>			
84228856	CDW GOVERNMENT, INC.		\$39,616.25
	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	AFTER SCHOOL PROGRAMS	
	California Career Pathways Trust	CENTURY HIGH SCHOOL	
	Fund 01 General Fund	ACCOUNTING DEPARTMENT	
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	ENGLISH LEARNER PROGRAMS & STUDENT ACHIEVEMENT	
		HENINGER ELEMENTARY SCHOOL	
		KENNEDY ELEMENTARY SCHOOL	
		LOWELL ELEMENTARY SCHOOL	
		MARTIN ELEMENTARY SCHOOL	
		SPURGEON INTERMEDIATE SCHOOL	
	LCFF-Supplemental/Concentration	EDUCATIONAL SERVICES DIVISION	
	One-Time Discretionary Funds	DAVIS ELEMENTARY SCHOOL	
		MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	
	Ongoing & Major Maintenance Account	BUILDING SERVICES	
	Saturday Attendance Recovery Program (WIN)	LINCOLN ELEMENTARY SCHOOL	
	Special Education	PSYCHOLOGICAL SERVICES/APE	
		SPEECH & LANGUAGE	
	Two-Way Digital ITFS Licensee Revenue	TECHNOLOGY	
	Unrestricted Discretionary Accounts	ADAMS ELEMENTARY SCHOOL	
		CENTURY HIGH SCHOOL	
		DAVIS ELEMENTARY SCHOOL	
		ESQUEDA ELEMENTARY SCHOOL	
		GODINEZ FUNDAMENTAL HIGH SCHOOL	
		JEFFERSON ELEMENTARY SCHOOL	
		K-12 SCHOOL PERFORMANCE AND CULTURE	
		K-12 TEACHING AND LEARNING	

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		MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	
		RESEARCH AND EVALUATION	
		VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	
84228783	<b>DISCOVERY CUBE ORANGE COUNTY</b>		<b>\$56,812.64</b>
	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	AFTER SCHOOL PROGRAMS	
84228787	<b>EDUCATIONAL POLICY IMPROVEMENT CENTER</b>		<b>\$87,250.00</b>
	NCLB: Title I, School Improvement Grant QEIA	VALLEY HIGH SCHOOL	
84228796	<b>FOUNDATION FOR CALIFORNIA COMMUNITY COLLEGES</b>		<b>\$52,347.00</b>
	LCFF-Supplemental/Concentration	K-12 SCHOOL PERFORMANCE AND CULTURE	
84228804	<b>ORANGE COUNTY DEPARTMENT OF EDUCATION</b>		<b>\$29,242.16</b>
	Safe Haven	PUPIL SUPPORT SERVICES	
84228806	<b>PARDESS AIR, INC.</b>		<b>\$56,437.60</b>
	California Clean Energy Jobs Act (Prop 39)	KING ELEMENTARY SCHOOL	
84228810	<b>RODOLFO CAZALES dba TOYAMA KARATE-DO</b>		<b>\$25,421.20</b>
	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	AFTER SCHOOL PROGRAMS	
84228773	<b>CITY OF SANTA ANA</b>		<b>\$34,080.80</b>
	Unrestricted Discretionary Accounts	DISTRICTWIDE	
84228850	<b>AT&amp;T DATACOMM, INC. dba AT&amp;T DATACOMM</b>		<b>\$49,044.30</b>
	Fund 01 General Fund	ACCOUNTING DEPARTMENT	
	Unrestricted Discretionary Accounts	DISTRICTWIDE	
84228866	<b>DURHAM SCHOOL SERVICES, L.P.</b>		<b>\$889,202.41</b>
	30-R2002-653 Before and After School Learning & Safe Neighborhood Partnerships	HOOVER ELEMENTARY SCHOOL	
	Pupil Transportation (7230/7240)	TRANSPORTATION DEPARTMENT	

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84228872	<b>JFK TRANSPORTATION</b>		\$43,876.25
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	JACKSON ELEMENTARY SCHOOL	
	NJROTC	SADDLEBACK HIGH SCHOOL	
	Pupil Transportation (7230/7240)	TRANSPORTATION DEPARTMENT	
	Unrestricted Discretionary Accounts	DAVIS ELEMENTARY SCHOOL	
		K-12 SCHOOL PERFORMANCE AND CULTURE	
		MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	
		SADDLEBACK HIGH SCHOOL	
		SANTA ANA HIGH SCHOOL	
		SEGERSTROM HIGH SCHOOL	
		SIERRA PREPARATORY ACADEMY	
		SPECIAL PROJECTS/WEELLNESS	
		THORPE FUNDAMENTAL ELEMENTARY SCHOOL	
		VALLEY HIGH SCHOOL	
		WILLARD INTERMEDIATE SCHOOL	
	Unrestricted One-time Funds	TRANSPORTATION DEPARTMENT	
84228874	<b>JFK TRANSPORTATION</b>		\$36,124.75
	AVID-OCDE Destination Graduation-High Schools	CENTURY HIGH SCHOOL	
	Donations (Miscellaneous)	GARFIELD ELEMENTARY SCHOOL	
	High School Inc.	VALLEY HIGH SCHOOL	
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	HEROES ELEMENTARY SCHOOL	
		JACKSON ELEMENTARY SCHOOL	
		LINCOLN ELEMENTARY SCHOOL	
		LOWELL ELEMENTARY SCHOOL	
		SIERRA PREPARATORY ACADEMY	
	NJROTC	SADDLEBACK HIGH SCHOOL	
		SANTA ANA HIGH SCHOOL	

# SAUSD Board of Education Warrant Listing

November 16, 2016

Page 4 of 5

<u>Check #</u>	<u>Vendor</u>	<u>Location</u>	<u>Amount</u>
	Special Ed: Mental Health Services	MCFADDEN INTERMEDIATE SCHOOL	
	Unrestricted Discretionary Accounts	CHAVEZ CONTINUATION HIGH SCHOOL	
		DAVIS ELEMENTARY SCHOOL	
		GODINEZ FUNDAMENTAL HIGH SCHOOL	
		K-12 SCHOOL PERFORMANCE AND CULTURE	
		LATHROP INTERMEDIATE SCHOOL	
		MACARTHUR FUNDAMENTAL INTERMEDIATE SCHOOL	
		MENDEZ FUNDAMENTAL INTERMEDIATE SCHOOL	
		PIO-PICO ELEMENTARY SCHOOL	
		PUPIL SUPPORT SERVICES	
		SADDLEBACK HIGH SCHOOL	
		SANTA ANA HIGH SCHOOL	
		SEGERSTROM HIGH SCHOOL	
		SIERRA PREPARATORY ACADEMY	
		SPECIAL PROJECTS/WELLNESS	
		THORPE FUNDAMENTAL ELEMENTARY SCHOOL	
		VALLEY HIGH SCHOOL	
		VILLA FUNDAMENTAL INTERMEDIATE SCHOOL	
		VISUAL & PERFORMING ARTS	
		WILLARD INTERMEDIATE SCHOOL	
84228898	<b>THE DEVEREUX FOUNDATION dba DEVEREUX TEXAS</b>		<b>\$28,450.56</b>
	Special Ed: Mental Health Services	SPECIAL EDUCATION	
	Special Education	SPECIAL EDUCATION	
84228928	<b>OC TRANSIT, INC.</b>		<b>\$28,800.00</b>
	Pupil Transportation (7230/7240)	TRANSPORTATION DEPARTMENT	

# SAUSD Board of Education Warrant Listing

November 16, 2016

Page 5 of 5

<u>Check #</u>	<u>Vendor</u>	<u>Location</u>	<u>Amount</u>
84228848	APPLE, INC.		\$27,333.80
	CTE Incentive Grant Program	REGIONAL OCCUPATIONAL PROGRAM	
	IASA: Title I Basic Grants Low-Income and Neglected, Part A	MUIR FUNDAMENTAL ELEMENTARY SCHOOL	
		ROOSEVELT ELEMENTARY SCHOOL	
	One-Time Discretionary Funds	GARFIELD ELEMENTARY SCHOOL	
	Special Education	SPECIAL EDUCATION	

## Fund 13 Cafeteria Fund

84228978	DRIFTWOOD DAIRY		\$53,436.27
	Child Nutrition: School Programs	NUTRITION SERVICES	

## Fund 40 Special Reserve Fund

84229001	FAST-TRACK CONSTRUCTION CORPORATION		\$28,880.00
	Emergency Repair Program-Williams Case	SADDLEBACK HIGH SCHOOL	

## Fund 68 Workers' Compensation

84229003	SANTA ANA UNIFIED SCHOOL DISTRICT WORKERS' COMP.		\$32,262.69
	Fund 68 Workers' Compensation	RISK MANAGEMENT	

***Grand Total:*** ***\$1,598,618.68***

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Approval of Rejection of Government Code §910 and §910.2 Claim Against Santa Ana Unified School District – File Number: LPD 1603000 DP

**ITEM:** Consent

**SUBMITTED BY:** Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services

**PREPARED BY:** Camille Boden, Executive Director, Risk Management

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to reject Government Code §910 and §910.2 claim against the District, File Number: LPD 1603000 DP.

**ITEM SUMMARY:**

- Required by law for Board members to take action within 45 days after the claim has been received to grant or deny the claim against the District.

**DESCRIPTION OF DAMAGE/INJURY:**

Claimant requests reimbursement for personal property damage.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Recommend rejection of Government Code §910 and §910.2 claim against the District, File Number: LPD 1603000 DP.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Adoption of Resolution No. 16/17-3151 – Revision of Authorized Signatories

**ITEM:** Consent

**PREPARED BY:** Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services

**SUBMITTED BY:** Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board adoption of Resolution No. 16/17-3151, revision of authorized signatories for Santa Ana Unified School District.

**ITEM SUMMARY:**

- Resolution No. 16/17-3151, revision of authorized signatories for the District
- Education Code 17604
- Education Code 35161

**RATIONALE:**

Education Code Section 17604 specifically authorizes the Board, by majority vote, to delegate signature authority on behalf of the District to the District Superintendent, and/or other designated District officers and employees. Such a delegation of signature authority can expedite the implementation of financial transactions or any other contract, agreement, or forms that have previously been approved by the Board. Additionally, Education Code Section 35161 authorizes the Board to delegate to District officers or employees, any of the Board's power or duties.

This resolution also would memorialize the delegation of signature authority on behalf of the District to the District's Superintendent and other District officers and employees that the Superintendent has identified as having an ability to exercise sound business judgment on behalf of the District and understand the contracts and other instruments being executed.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact.



**RECOMMENDATION:**

Adopt Resolution No. 16/17-3151 – revision of authorized signatories.

EH:mm

RESOLUTION NO. 16/17-3151  
BOARD OF EDUCATION  
SANTA ANA UNIFIED SCHOOL DISTRICT  
ORANGE COUNTY, CALIFORNIA

**Revision of Authorized Signatories**

WHEREAS, Education Code Section 17604 specifically authorizes the Board, by majority vote, to delegate signature authority on behalf of the District to the District Superintendent and/or other designated District officers and employees; and,

WHEREAS, such a delegation of signature authority can expedite implementation of financial transactions or any other contract, agreement, or forms that have previously been approved by the Board; and,

WHEREAS, Education Code Section 35161 authorizes the Board to delegate to District officers or employees any of the Board's powers or duties; and,

WHEREAS, Resolution No. 16/17-3151 would memorialize the delegation of signature authority on behalf of the District to the District's Superintendent and other District officers and employees whom the Board of Education has identified as having an ability to exercise sound business judgment on behalf of the District and understand the contracts and other instruments being executed.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Santa Ana Unified School District that the following persons are authorized to sign manually or by facsimile, the orders drawn on funds of the District for warrants, revolving fund checks, purchase orders, and orders for salary payments and cafeteria checks. All documents, agreements, contracts, tax shelter annuity forms, deferred compensation program, federal and state applications, reports and forms for the 2016-17 school year on behalf of the District:

- Stefanie P. Phillips, Ed.D., Superintendent
- **Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services**
- David Haglund, Ed.D., Deputy Superintendent, Educational Services
- Tina Douglas, Assistant Superintendent, Business Services
- Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations

- Jonathan Geiszler, Director, Purchasing and Stores
- Ruth Zintzun, Manager, Purchasing and Stores

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Santa Ana Unified School District that the following persons are authorized to sign all applications and reports connected with the Child & Adult Care Food Program, Food Distribution Program and the National School Lunch Program for the 2016-17 school year on behalf of the District:

- Stefanie P. Phillips, Ed.D., Superintendent
- **Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services**
- David Haglund, Ed.D., Deputy Superintendent, Educational Services
- Tina Douglas, Assistant Superintendent, Business Services
- Camille Boden, Executive Director, Risk Management
- Mark Chavez, Director, Food Services

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Santa Ana Unified School District that the following persons are authorized to sign all financial transactions; payroll warrants, vendor payment documents, reissuance of warrants, ASB warrants, and voided warrants for the 2016-17 school year on behalf of the District:

- Stefanie P. Phillips, Ed.D., Superintendent
- **Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services**
- David Haglund, Ed.D., Deputy Superintendent, Educational Services
- Tina Douglas, Assistant Superintendent, Business Services
- Dawn Piatek, Director, Accounting and Payroll
- Kara Wantlin, Assistant Director, Payroll

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Santa Ana Unified School District that the following persons are authorized to sign all financial transactions, federal and state applications, reports and forms for the 2016-17 school year on behalf of the District:

- Stefanie P. Phillips, Ed.D., Superintendent
- **Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services**
- David Haglund, Ed.D., Deputy Superintendent, Educational Services

- Tina Douglas, Assistant Superintendent, Business Services
- Swandayani Singgih, Director, Budget

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Santa Ana Unified School District that the following persons are authorized to sign manually or by facsimile, employment-related notices for District personnel whose employment status has been authorized or ratified by the Board of Education, and related documents for the 2016-17 school year on behalf of the District:

- Stefanie P. Phillips, Ed.D., Superintendent
- **Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services**
- David Haglund, Ed.D., Deputy Superintendent, Educational Services
- Mark A. McKinney, Associate Superintendent, Human Resources
- Tina Douglas, Assistant Superintendent, Business Services
- **Devin E. Lawson, Executive Director, Human Resources**
- Bianca E. Barquin, Director, Human Resources
- Arturo Jimenez, Director, Human Resources

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Santa Ana Unified School District that the following persons are authorized to sign any other contract, agreement, federal and state applications or forms that have been authorized or ratified by the Board of Education for the 2016-17 school year on behalf of the District:

- Stefanie P. Phillips, Ed.D., Superintendent
- **Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services**
- David Haglund, Ed.D., Deputy Superintendent, Educational Services
- Tina Douglas, Assistant Superintendent, Business Services
- Lucinda Pueblos, Assistant Superintendent, School Performance and Culture
- ~~Michelle Rodriguez, Ed.D., Chief Academic Officer, Educational Services~~
- **Alfonso Jimenez, Ed.D., Assistant Superintendent, K-12 Teaching and Learning**
- Doreen Lohnes, Assistant Superintendent, Support Services
- Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations
- ~~Edward Winchester, Director, Secondary Student Achievement/Charter Schools~~

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Santa Ana Unified School District that the following persons are authorized to sign all Community Care Licensing contracts, documents, applications, and matters relating to services for SAUSD Kinder Readiness Preschool, State Preschool Programs, and SAUSD Head Start Program that have been authorized or ratified by the Board of Education for the 2016-17 school year on behalf of the District:

- David Haglund, Ed.D., Deputy Superintendent, Educational Services
- **Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services**
- Tina Douglas, Assistant Superintendent, Business Services
- ~~Michelle Rodriguez, Ed.D., Chief Academic Officer, Educational Services~~
- **Alfonso Jimenez, Ed.D., Assistant Superintendent, K-12 Teaching and Learning**
- Keely Orlando, Early Childhood Education Coordinator
- Charlotte Ervin, Head Start Coordinator

Upon motion of Member \_\_\_\_\_ and duly seconded, the foregoing Resolution was adopted by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA       )  
  ) SS:  
COUNTY OF ORANGE       )

I, Stefanie P. Phillips, Secretary of the Board of Education of the Santa Ana Unified School District of Orange County, California, hereby certify that the above and foregoing Resolution was duly adopted by the said Board at a regular meeting thereof held on the 13th day of December, 2016, and passed by a vote of \_\_\_\_\_ of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Stefanie P. Phillips, Ed.D.  
Secretary of the Board of Education  
Santa Ana Unified School District

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Acceptance of Completion of Contract for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at King Elementary School

**ITEM:** Consent

**SUBMITTED BY:** Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations

**PREPARED BY:** Andy Putney, Interim Director, Construction

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board acceptance of completion of a contract for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at King Elementary School.

**RATIONALE:**

The District has received close-out confirmation from its construction manager and inspector of record stating the work has been completed in accordance with the terms of the contract. Public Contract Code, Sections 9201 through 9203, requires the District to withhold retention from the contract price until final completion and acceptance of the projects.

**ITEM SUMMARY:**

- At its April 26, 2016 meeting, the Board awarded a contract for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at King Elementary School to Pardess Air, Inc.
- Request Board acceptance of completed project.
- Request approval to release retention.

Project Site	Bid Package	Contract Amount	5% Retention	Change Order	Contractor
King ES	BP No. 1 – HVAC Replacement	\$480,000.00	\$ 24,000.00	0	Pardess Air, Inc.

**LCAP Goal 3.3:** Establish processes that support maintaining current facilities (school safety and maintenance).

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

Prop 39 Fund: Release Retention of \$24,000.00

**RECOMMENDATION:**

Accept the December 13, 2016, completion of contract with Pardess Air, Inc. for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at King Elementary School, and approve the release of contractor's retention.

OW:AP:rb

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Acceptance of Completion of Contract for Bid Package No. 1 – Carpet Replacement at Carver, Harvey, and Muir Fundamental Elementary Schools

**ITEM:** Consent

**SUBMITTED BY:** Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations

**PREPARED BY:** Andy Putney, Interim Director, Construction

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board acceptance of completion of a contract for Bid Package No. 1 – Carpet Replacement at Carver, Harvey, and Muir Fundamental Elementary Schools.

**RATIONALE:**

The District has received close-out confirmation from its construction manager and inspector of record stating the work has been completed in accordance with the terms of the contract. Public Contract Code, Sections 9201 through 9203, requires the District to withhold retention from the contract price until final completion and acceptance of the projects.

**ITEM SUMMARY:**

- At its July 26, 2016 meeting, the Board awarded a contract for Bid Package No. 1 – Carpet Replacement at Carver, Harvey, and Muir Fundamental Elementary Schools to KYA Services, LLC.
- Request Board acceptance of completed project.
- Request approval to release retention.

Project Site	Bid Package	Contract Amount	5% Retention	Change Order	Contractor
Carver, Harvey, and Muir ES	BP No. 1 – Carpet Replacement	\$99,995.00	\$ 4,999.75	0	KYA Services, LLC

**LCAP Goal 3.3:** Establish processes that support maintaining current facilities (school safety and maintenance).

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

Ongoing and Major Maintenance Funds: Release Retention of \$4,999.75



**RECOMMENDATION:**

Accept the December 13, 2016, completion of contract with KYA Services, LLC for Bid Package No. 1 – Carpet Replacement at Carver, Harvey, and Muir Fundamental Elementary Schools, and approve the release of contractor's retention.

OW:AP:rb

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of Deductive Change Order No. 1 for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at Pio Pico Elementary School**

**ITEM:**                   **Consent**

**SUBMITTED BY:** **Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations**

**PREPARED BY:**   **Andy Putney, Interim Director, Construction**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of Deductive Change Order No. 1 for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at Pio Pico Elementary School under Proposition 39 Energy Conservation Program.

**ITEM SUMMARY:**

- At its April 26, 2016 meeting, the Board awarded a contract for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning to Pardess Air, Inc.
- This deductive change order demonstrates project savings.

**RATIONALE:**

During the course of construction, funds remain unspent, creating a net reduction to the contract.

Project	Bid Package	Original Contract Amount	Deductive Change Order Amount	Revised Total Contract Amount	Contractor
Pio Pico ES	BP No. 1 – HVAC Replacement	\$526,000.00	(\$2,780.08)	\$523,219.92	Pardess Air, Inc.
<b>TOTAL SAVINGS:</b>		<u>\$526,000.00</u>	<u>(\$2,780.08)</u>	<u>\$523,219.92</u>	

**LCAP Goal 3.3:** Establish processes that support maintaining current facilities (school safety and maintenance).

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

Prop 39 Funds: Reduction of \$2,780.08

**RECOMMENDATION:**

Approve Deductive Change Order No. 1 for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at Pio Pico Elementary School.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Acceptance of Completion of Contract for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at Pio Pico Elementary School

**ITEM:** Consent

**SUBMITTED BY:** Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations

**PREPARED BY:** Andy Putney, Interim Director, Construction

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board acceptance of completion of a contract for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at Pio Pico Elementary School under Proposition 39 Energy Conservation Program.

**RATIONALE:**

The District has received close-out confirmation from its construction manager and inspector of record stating the work has been completed in accordance with the terms of the contract. Public Contract Code, Sections 9201 through 9203, requires the District to withhold retention from the contract price until final completion and acceptance of the projects.

**ITEM SUMMARY:**

- At its April 26, 2016 meeting, the Board awarded a contract for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at Pio Pico Elementary School to Pardess Air, Inc.
- Request Board acceptance of completed project.
- Request approval to release retention.

Project Site	Bid Package	New Contract Amount	5% Retention	Change Order	Contractor
Pio Pico ES	BP No. 1 – HVAC Replacement	\$ 523,219.92	\$ 26,161.00	1	Pardess Air, Inc.

**LCAP Goal 3.3:** Establish processes that support maintaining current facilities (school safety and maintenance).

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

Prop 39 Fund: Release Retention of \$26,161.00

**RECOMMENDATION:**

Accept the December 13, 2016, completion of contract with Pardess Air, Inc. for Bid Package No. 1 – Heating, Ventilation, and Air Conditioning Project at Pio Pico Elementary School, and approve the release of contractor's retention.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of Deductive Change Order No. 1 for Bid Package No. 1907– Phase 1 Abatement/Demolition at Remington Elementary School Under the State Emergency Repair Program**

**ITEM:**                   **Consent**

**SUBMITTED BY:** **Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations**

**PREPARED BY:**   **Andy Putney, Interim Director, Construction**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of Deductive Change Order No. 1 for Bid Package No. 1907 – Phase 1 Abatement/Demolition at Remington Elementary School under the State Emergency Repair Program.

**ITEM SUMMARY:**

- At its July 26, 2016 meeting, the Board awarded a contract for Bid Package No. 1907 – Phase 1 Abatement/Demolition to AMPCO Contracting, Inc.
- This deductive change order demonstrates project savings.

**RATIONALE:**

During the course of construction, funds remain unspent, creating a net reduction to the contract.

Project	Bid Package	Original Contract Amount	Deductive Change Order Amount	Revised Total Contract Amount	Contractor
Remington ES	BP No. 1907 – Phase 1 Abatement/Demo	\$144,269.00	(\$28,107.45)	\$116,161.55	AMPCO Contracting, Inc.
<b>TOTAL SAVINGS:</b>		<u>\$144,269.00</u>	<u>(\$28,107.45)</u>	<u>\$116,161.55</u>	

**LCAP Goal 3.3:** Establish processes that support maintaining current facilities (school safety and maintenance).

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

Emergency Repair Program Funds: Reduction of \$28,107.45

**RECOMMENDATION:**

Approve Deductive Change Order No. 1 for Bid Package No. 1907 – Phase 1  
Abatement/Demolition at Remington Elementary School.

OW:AP:rb

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Acceptance of Completion of Contract for Bid Package No. 1907 – Phase 1 Abatement/Demolition at Remington Elementary School Under the State Emergency Repair Program

**ITEM:** Consent

**SUBMITTED BY:** Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations

**PREPARED BY:** Andy Putney, Interim Director, Construction

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board acceptance of completion of a contract for Bid Package No. 1907 – Phase 1 Abatement/Demolition at Remington Elementary School under the State Emergency Repair Program.

**RATIONALE:**

The District has received close-out confirmation from its construction manager and inspector of record stating the work has been completed in accordance with the terms of the contract. Public Contract Code, Sections 9201 through 9203, requires the District to withhold retention from the contract price until final completion and acceptance of the projects.

**ITEM SUMMARY:**

- At its July 26, 2016 meeting, the Board awarded a contract for Bid Package No. 1907 – Phase 1 Abatement/Demolition at Remington Elementary School to AMPCO Contracting, Inc.
- Request Board acceptance of completed project.
- Request approval to release retention.

Project Site	Bid Package	New Contract Amount	5% Retention	Change Order	Contractor
Remington ES	BP No. 1907 – Phase 1 Abatement/Demo	\$116,161.55	\$ 5,808.08	1	AMPCO Contracting, Inc.

**LCAP Goal 3.3:** Establish processes that support maintaining current facilities (school safety and maintenance).

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

Emergency Repair Program: Release Retention of \$5,808.08



**RECOMMENDATION:**

Accept the December 13, 2016, completion of contract with AMPCO Contracting, Inc. for Bid Package No. 1907 – Phase 1 Abatement/Demolition at Remington Elementary School, and approve the release of contractor's retention.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of Personnel Calendar Including the Transition of Specific Staff Members with such Topics as: Hiring, Promotions, Transfers, Resignations, Retirements, and Leaves**

**ITEM:**                   **Consent**

**SUBMITTED BY:** **Mark A. McKinney, Associate Superintendent, Human Resources**

**PREPARED BY:** **Mark A. McKinney, Associate Superintendent, Human Resources**

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of the Personnel Calendar including the transition of specific staff members with such topics as: hiring, promotions, transfers, resignations, retirements, and leaves.

Contained within the Personnel Calendar are 54 new hires for SAUSD, including:

- Activity Supervisor – 8
- After School Instructional Provider – 11
- Community and Family Outreach Liaison – 2
- Food Service Worker – 10
- Instructional Assistant DHH – 2
- Instructional Assistant Severely Disabled – 2
- Licensed Vocational Nurse – 1
- Preschool Teacher – 2
- Site Clerk – 5
- Student Support Paraprofessional – Special Education – 6
- Nurse – 1
- Teacher – 4

**RATIONALE:**

Board approval of the Personnel Calendar is required for all Certificated and Classified personnel reports, non-confidential leaves of absences, and effective dates of resignations and retirements.

**FUNDING:**

Not Applicable

**RECOMMENDATION:**

Approve the Personnel Calendar including the transition of specific staff members with such topics as: hiring, promotions, transfers, resignations, retirements, and leaves.

  
MAM:nr

# CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>RESIGNATIONS</b>					
Enriquez, Arturo	Teacher	Century	October 26, 2016		Resigned - 14 years
Membreere, Mary Christian	Teacher	Santiago	October 21, 2016		Moving, Personal - 1 month
Winberg, Shanna	Nurse	Pupil Support Services	November 4, 2016		Resigned - 2 months
<b>NEW HIRES/RE-HIRES 2016-17</b>					
Barajas, Marlyn	Nurse	Pupil Support Services	November 29, 2016		New Hire - Probationary I
Flores, Marilu	Teacher	Monte Vista	November 10, 2016		New Hire - Probationary I
Galaviz, Lucero	Teacher	Lorin Grisct	November 3, 2016		New Hire - Probationary I (40% of everyday)
Linden, Peter	Teacher	Carr	November 14, 2016		New Hire - Temporary 44909
Weber, Andy	Teacher	Special Education	December 1, 2016		New Hire - Temporary 44909
<b>LEAVE (21 duty days or more) - Without Pay and Without Benefits</b>					
Eisenman, Jessica	Teacher	Jefferson	November 19, 2016	June 22, 2017	Personal

# CERTIFICATED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
ABSENCE (3 to 20 duty days) - Without Pay with Benefits					
Fiege-Kollmann, Ylva	Teacher	Special Education	February 21, 2017	March 1, 2017	Personal
VISUAL & PERFORMING ARTS 2016-17 STIPENDS					
Beckwith, Kelli		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Chavez, Margarita		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
DelaCuadra, Jeremy		Visual & Performing Arts	2016-17		Instrumental Director
Evans, James		Visual & Performing Arts	2016-17		Instrumental Director
Ghods, Mona		Visual & Performing Arts	2016-17		Instrumental Director
Guy, Matthew		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Halverson, Gary		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Lee, Kevin		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director

Mark A. McKinney, Associate Superintendent, Human Resources

# **CERTIFICATED PERSONNEL CALENDAR**

## **Personnel Calendar**

**Board Meeting - December 13, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>VISUAL &amp; PERFORMING ARTS 2016-17 STIPENDS (Continued)</b>					
Lopez, Julius		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Maeda, Eileen		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Martinez, Barney		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Maxson, Eric		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Maxson, Joyce		Visual & Performing Arts	2016-17		Instrumental Director
Raneri, James		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Rivas, Ruben		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Schermer, Janet		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director

# **CERTIFICATED PERSONNEL CALENDAR**

## **Personnel Calendar**

### **Board Meeting - December 13, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>VISUAL &amp; PERFORMING ARTS 2016-17 STIPENDS (Continued)</b>					
Solis, James		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Sorrells, Michael		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Sudbeck, Robert		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
Vismantas, Eric		Visual & Performing Arts	2016-17		Choir Director, Instrumental Director
<b>STIPEND 2016-17</b>					
Reta, George		Chavez	2016-17		Lead Counselor
Tieu, Ngoc		Segerstrom	2016-17		OCAD
<b>GRADE LEVEL LEADS 2016-17</b>					
Cavner, Elizabeth		Adams	2016-17		
Fernandez Malfavon, Irma		Adams	2016-17		
Fratlicelli, Rebecca		Adams	2016-17		
Ingebrigtsen, Kortni		Adams	2016-17		

**Mark A. McKinney, Associate Superintendent, Human Resources**

# **CERTIFICATED PERSONNEL CALENDAR**

## **Personnel Calendar**

### **Board Meeting - December 13, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>GRADE LEVEL LEADS 2016-17 (Continued)</b>					
Pratt, Sharon		Adams	2016-17		
Rodriguez, Susan		Adams	2016-17		
Strobel, Isabel		Adams	2016-17		
Cortes, David		Carver	2016-17		
De Bruhl-Githens, Veronica		Carver	2016-17		
Garcia-Zamarripa, Norma		Carver	2016-17		
McGeeney, Heather		Carver	2016-17		
Sills, Stacey		Carver	2016-17		
Aceves Bravo, Yadira		Diamond	2016-17		
Croom, Heather		Diamond	2016-17		
Dodson, Kimberly		Diamond	2016-17		
Faris, Susan		Diamond	2016-17		
Jimenez, Patricia		Diamond	2016-17		
Orozco Robles, Rosie		Diamond	2016-17		
Spira, Mary		Diamond	2016-17		
Cervantes, Jennifer		Esqueda	2016-17		
Chandler, Sharon		Esqueda	2016-17		Sharing
Dodge, Patti		Esqueda	2016-17		Sharing
Emenger, Melanie		Esqueda	2016-17		
Kubo, Nicole		Esqueda	2016-17		

**Mark A. McKinney, Associate Superintendent, Human Resources**

# **CERTIFICATED PERSONNEL CALENDAR**

## **Personnel Calendar**

**Board Meeting - December 13, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>GRADE LEVEL LEADS 2016-17 (Continued)</b>					
Lee, Torrence		Esqueda	2016-17		
Mayer, Robert		Esqueda	2016-17		
Mitchell, Theresa		Esqueda	2016-17		
Puich, Jill		Esqueda	2016-17		
Shapar, Abdul		Esqueda	2016-17		
Boyer, Natasha		Fremont	2016-17		
Jones, Lana		Fremont	2016-17		
Mouat, Amy		Fremont	2016-17		
Robbins, Alejandra		Fremont	2016-17		
Sneathen, Pamela		Fremont	2016-17		
Wagstaff, Kelli		Fremont	2016-17		
Carter, Amelia		Franklin	2016-17		
Sanchez, Tomasa		Franklin	2016-17		
Scott, Randee		Franklin	2016-17		
Sleiman, Angela		Franklin	2016-17		
Whitmire, Donna		Franklin	2016-17		
Winnie, Patricia		Franklin	2016-17		
Yusuff, Zakaria		Franklin	2016-17		
Aldrich, Nichole		Garfield	2016-17		
Ferreira, Ramon		Garfield	2016-17		
Henman-Miller, Linda		Garfield	2016-17		
Morales, Leticia		Garfield	2016-17		

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# **CERTIFICATED PERSONNEL CALENDAR**

## **Personnel Calendar**

**Board Meeting - December 13, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>GRADE LEVEL LEADS 2016-17 (Continued)</b>					
Olivas, Desiree		Garfield	2016-17		
Pena, Maricela		Garfield	2016-17		
Simon, Matthew		Garfield	2016-17		
Denniston, Douglas		Greenville	2016-17		
Hinrichsen, Jacqueline		Greenville	2016-17		
Noller, Roberta		Greenville	2016-17		
Romero, Laura		Greenville	2016-17		
Spencer, Meggen		Greenville	2016-17		
Varna, Soma		Greenville	2016-17		
Berber-Prado, Angelica		Heroes	2016-17		
Cuellar, Alicia		Heroes	2016-17		
Edward, Marina		Heroes	2016-17		
Flores-Munoz, Suzanne		Heroes	2016-17		
Goldberg, Jeffrey		Heroes	2016-17		
Medina, Sylvia		Heroes	2016-17		
Pennett, Sandra		Heroes	2016-17		
Zamora, Zahidee		Heroes	2016-17		
Andaya, Maribel		Sepulveda	2016-17		
Delgadillo, Jose		Sepulveda	2016-17		
Delgadillo, Lorena		Sepulveda	2016-17		
Orozco, Kim		Sepulveda	2016-17		
Secor, Kim		Sepulveda	2016-17		

**Mark A. McKinney, Associate Superintendent, Human Resources**

# **CERTIFICATED PERSONNEL CALENDAR**

## **Personnel Calendar**

**Board Meeting - December 13, 2016**

LAST NAME	POSITION	SITE	EFF. DATE	END DATE	COMMENTS
<b>GRADE LEVEL LEADS 2016-17 (Continued)</b>					
Shelby, Cathy		Sepulveda	2016-17		
Stickles, Lisa		Sepulveda	2016-17		
French, Brett		Thorpe	2016-17		
Glover, Lindsay		Thorpe	2016-17		
Grajeda, Elvia		Thorpe	2016-17		
Guzman, Estela		Thorpe	2016-17		
Pridham, Thomas		Thorpe	2016-17		
Pugh, Nicole		Thorpe	2016-17		
Tourgeman, Tammy		Thorpe	2016-17		
Ayoub, Nahrain		Washington	2016-17		
Carrillo, Joaquin		Washington	2016-17		
Deems, Lindsey		Washington	2016-17		
Perez-Bouquet, Leticia		Washington	2016-17		
Raasch, Janice		Washington	2016-17		
Seymore, Krysta		Washington	2016-17		
Vilfort, Amanda		Washington	2016-17		
<b>ELEMENTARY STUDENT GOVERNMENT/COUNSEL ADVISOR 2016-2017</b>					
Smith, Kathryn		Diamond	2016-17		
Grotsky, Gina		Fremont	2016-17		

**Mark A. McKinney, Associate Superintendent, Human Resources**

## Personnel Calendar

**Board Meeting - December 13, 2016**

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# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>RETIREMENTS</b>						
Espidio, Martha	Fd. Svc. Wkr.	Saddleback	December 19, 2016			14 years, 10 months
Macias, Lilia	Fd. Svc. Wkr.	Willard	October 18, 2016			17 years
Muñoz, Thomas	Fd. Svc. Wkr.	Nutrition Svcs.	November 30, 2016			20 years, 1 month
Peralta, Marcelo	Interpreter/Translator Sp. Ed.	Special Ed.	December 30, 2016			25 years, 9 months
<b>RESIGNATIONS</b>						
Campos, Kimberly	SSP Sp. Ed.	Godinez	December 8, 2016			Personal - 1 year, 1 month
Caton, Guadalupe	SSP Sp. Ed.	Adams	November 4, 2016			Personal - 1 month
Cortez, Freddy	After School IP	Martin	November 18, 2016			Personal - 1 year, 10 months
Danesh, Afsaneh	Licensed Vocational Nurse	PSS	December 16, 2016			Personal - 1 month
						28 years, 8 months/To Teach at Monte Vista
Flores, Marilu	Autism Paraprofessional	Mitchell	November 9, 2016			Personal - 1 month
Freshour, Anthony	Activity Supervisor	Santiago	November 9, 2016			

Mark A. McKinney, Associate Superintendent, Human Resources

Personnel Calendar

Board Meeting - December 13, 2016

CLASSIFIED PERSONNEL CALENDAR

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>RESIGNATIONS (Continuation)</b>						
Garcia, David	Activity Supervisor	Santiago	October 20, 2016			Personal - 7 months
Gaytan, Claudia	After School IP	Fremont	October 26, 2016			1 year
Jones, Sheri	After School IP	Carr	October 21, 2016			Personal - 1 year, 7 months
La Sure, Katherine	After School IP	After School Program	November 10, 2016			Personal - 5 months
Lopez, Diana	SSP Sp. Ed.	Valley	October 28, 2016			6 years/To Sub Teach
Lopez, Jazmin	Instr. Asst. Sev. Dis.	Mitchell	November 7, 2016			Personal - 1 year
Maligaya, Deo Hilarion	Licensed Vocational Nurse	ECE	November 4, 2016			Personal - 1 month
Mendez, Carina	After School IP	Harvey	October 12, 2016			Personal - 1 year, 9 months
Miller, Brianna	School Police Office Specialist	School Police	November 18, 2016			Personal - 6 years, 5 months
Morales Cruz, Marcela	After School IP	After School Program	December 12, 2016			Personal - 1 year, 7 months
Palacios, Georgina	Activity Supervisor	Valley	November 7, 2016			Personal - 7 months
Pham, Linh	Licensed Vocational Nurse	MacArthur	October 28, 2016			Personal - 11 months

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

### Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>RESIGNATIONS (Continuation)</b>						
Ramirez, Armida	Activity Supervisor	Garfield	November 4, 2016			Personal - 14 years, 9 months
Ramirez, Maria	After School IP	After School Programs	October 12, 2016			Personal - 8 days
Razavi, Michael	Computer Technician	Lathrop	October 1, 2016			Personal - 5 months
Reynosa, Ruby	Licensed Vocational Nurse	PSS	December 2, 2016			Personal - 1 year
Rios, Laura	Preschool Teacher	Lincoln	November 29, 2016			Personal - 1 year, 8 months
Sohn, Timothy	Budget Clerk	Budget Dept.	November 14, 2016			Personal - 1 month
Soto, Evelin	Site Coordinator	After School Program	November 11, 2016			Personal - 1 year, 10 months
Valdovinos, Erika	Activity Supervisor	Hoover	October 28, 2016			Personal - 10 months
Williams, Karlyn	Library Media Tech.	Lincoln	November 18, 2016			Personal - 10 months
<b>TERMINATION</b>						
ID# 30821	Production Assistant	Publications	October 31, 2016			

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>ABSENCES (3 to 20 duty days) - Without Pay</b>						
Meza, Kristine	SSP Sp. Ed.	Lowell	November 8, 2016	December 20, 2016		Personal
Rios, Laura	Preschool Teacher	ECE	November 7, 2016	November 18, 2016		Personal
Tate, Vanessa	Licensed Vocational Nurse	Century	November 4, 2016	December 9, 2016		Personal
<b>LEAVES (21 duty days or more) - Without Pay</b>						
Marquez, Ana	Autism Paraprofessional	Mitchell	September 26, 2016	October 31, 2016		Personal
Morales, Brenda	Autism Paraprofessional	Special Ed.	November 9, 2016	March 1, 2017		Personal
Penaloza, Ruby	Site Clerk	Godinez	October 5, 2016	February 28, 2017		Personal
<b>MILITARY ABSENCES</b>						
Bourne, Clifford	School Police Officer	School Police	December 3, 2016	December 4, 2016		
Dominguez, Robert	Storekeeper	Fairview Warehouse	November 17, 2016	November 18, 2016		
<b>NEW HIRES</b>						
Aguilar, Mauricio	Activity Supervisor	Santa Ana High	November 15, 2016		10/1	

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>NEW HIRES (Continuation)</b>						
	Community & Family Outreach Liaison					
Aguilera, Roseanne		PSS	December 14, 2016		36/1	Probationary
Avalos Campos, Soraya	Fd. Svc. Wkr.	Valley	December 14, 2016		11/1	Probationary
Banuelos Renteria, Reyna	Fd. Svc. Wkr.	Santa Ana High	December 14, 2016		11/1	Probationary
Castro Herrera, Juan	Activity Supervisor	Santa Ana High	November 15, 2016		10/1	
Crane, Kevin	Fd. Svc. Wkr.	Villa	January 17, 2017		11/1	Probationary
Fernandez, Esbeydi	Fd. Svc. Wkr.	Santa Ana High	December 14, 2016		11/1	Probationary
Fierros, Hilaria	Activity Supervisor	Wilson	November 23, 2016		10/1	
Figuerroa, Denise	SSP Sp. Ed.	Saddleback	November 14, 2016		19/1	Probationary
Garcia Arevalo, Violeta	Site Clerk	Harvey	November 16, 2016		24/1	Probationary
Gutierrez Bustos, Maria	Activity Supervisor	Monroe	November 9, 2016		10/1	
Hernandez, Jason	After School IP	After School Program	November 29, 2016		16/1	Probationary
Hinojosa, Guadalupe	After School IP	After School Program	October 3, 2016		16/1	Probationary
Ibarra, Ana	Preschool Teacher	ECE	November 14, 2016		IIIC	Probationary
Loyola, Lizbeth	After School IP	After School Program	November 7, 2016		16/1	Probationary

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# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>NEW HIRES (Continuation)</b>						
Madrigal-Vazquez, Lizbeth	Site Clerk	Esqueda	November 16, 2016		24/1	Probationary
Marroquin Alvarado, Glendi	Instr. Asst. DHH	Taft	November 3, 2016		20/1	Probationary
Martinez, Gabriela	Instr. Asst. DHH	Taft	November 15, 2016		20/1	Probationary
Martinez, Joel	After School IP	After School Program	October 27, 2016		16/1	Probationary
Martinez, Mario	After School IP	After School Program	December 5, 2016		16/1	Probationary
Martinez Villa, Emma	Fd. Svc. Wkr.	Sierra	December 14, 2016		11/1	Probationary
Monterrosa, Nora	Fd. Svc. Wkr.	Segerstrom	December 14, 2016		11/1	Probationary
Muhammed, Rohemah	SSP Sp. Ed.	Valley	December 6, 2016		19/1	Probationary
Navarro, John	SSP Sp. Ed.	Esqueda	November 16, 2016		19/1	Probationary
Nguyen, Chinh	Preschool Teacher	ECE	December 5, 2016		IIIC	Probationary
Ordonez, Mayra	Site Clerk	Heninger	November 28, 2016		24/1	Probationary
Paz, Claria	Activity Supervisor	Valley	November 9, 2016		10/1	
Perez, Melissa	Fd. Svc. Wkr.	Walker	January 17, 2017		11/1	Probationary
Quintor, Kathy	After School IP	After School Program	November 28, 2016		16/1	Probationary
Rios, Melissa	Fd. Svc. Wkr.	Valley	December 14, 2016		11/1	Probationary
Romero Beltran, Jessica	Instr. Asst. Sev. Dis.	Special Ed.	November 28, 2016		20/1	Probationary
Romero Martinez, Maria	Activity Supervisor	Pio Pico	November 15, 2016		10/1	
Sandhu, Jaimie	Instr. Asst. Sev. Dis.	Sepulveda	November 29, 2016		20/1	Probationary

Mark A. McKinney, Associate Superintendent, Human Resources

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>NEW HIRES (Continuation)</b>						
Saldana, Edgar	After School IP	After School Program	November 8, 2016		16/1	Probationary
Sanchez, Claudia	SSP Sp. Ed.	Jackson	November 28, 2016		19/1	Probationary
	Community & Family Outreach Liaison					
Sanchez, Jacqueline		PSS	December 14, 2016		36/1	Probationary
Sandoval, Sarah	SSP Sp. Ed.	Valley	December 1, 2016		19/1	Probationary
Stephens-Cronn, Dale	Activity Supervisor	Saddleback	November 4, 2016		10/1	
		Santa Ana				
Teneyck, Wyatt	Activity Supervisor	High	November 15, 2016		10/1	
Torres, Elizabeth	Site Clerk	IMC	November 17, 2016		24/1	Probationary
		After School				
Torres, Jocelyn	After School IP	Provider	November 7, 2016		16/1	Probationary
		After School				
Vallejo, Carlos	After School IP	Program	November 3, 2016		16/1	Probationary
Vera, Valeria	Fd. Svc. Wkr.	Villa	December 14, 2016		11/1	Probationary
Viveros, Rebecca	Fd. Svc. Wkr.	Century	December 14, 2016		11/1	Probationary
	Licensed Vocational Nurse					
Zavala, Cecilia		ECE	November 16, 2016		24/3	Probationary
Zavaleta, Jacqueline	Site Clerk	Pio Pico	November 28, 2016		24/1	Probationary
<b>ADDITIONAL ASSIGNMENTS</b>						
Cardenas, Victor	After School IP	After School Program	November 14, 2016		16/1	Probationary

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>ADDITIONAL ASSIGNMENTS (Continuation)</b>						
La Sure, Katherine	After School IP	After School Program	October 3, 2016		16/1	Probationary
Sicaire, Martha	SSP Sp. Ed.	McFadden	November 7, 2016		19/1	Probationary
<b>PROMOTIONAL APPOINTMENTS</b>						
Melgar, Lourdes	Personnel Technician	Human Resources	December 14, 2016		From 29/6 to 32/6 + Bil.	From Personnel Assistant
Mendoza, Esther	Personnel Technician	Human Resources	December 14, 2016		From 29/6 to 32/6 + Bil.	From Personnel Assistant
Pena, Hector	Instr. Asst. Computer	Lowell	December 5, 2016		From 24/3 to 26/3	From Site Clerk
Torres, Yesenia	Instr. Asst. Sev. Dis.	Adams	November 28, 2016		From 19/2 to 20/3	From SSP Sp. Ed.
<b>REAPPOINTMENT</b>						
Marquez, Ana	Autism Paraprofessional	Mitchell	November 1, 2016		24/2	Returned from Leave
<b>REASSIGNMENTS</b>						
Alvarez, Alexander	Fd. Svc. Wkr.	Spurgeon	December 14, 2016		11/3	From Santa Ana

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# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>REASSIGNMENTS (Continuation)</b>						
	Licensed Vocational Nurse	ECE	November 28, 2016		24/6	From PSS
Biscocho, Erlyn	After School IP	Fremont	November 28, 2016		16/1	From Itinerant
Castrejon, Edwin						From Advanced Learning Academy
Cochran, Elizabeth	After School IP	Thorpe	December 2, 2016		16/1	From Nutrition Svcs. To Carr
Cody, Rhonda	Fd. Svc. Wkr.	Carr	November 14, 2016		11/3	
Contreras-Cruz, Sandra	Fd. Svc. Wkr.	Willard	November 10, 2016		11/16	From Spurgeon
Hinojosa, Guadalupe	After School IP	Lowell	November 7, 2016		16/1	From Itinerant
Hudsen, Caleb	After School IP	Santiago	November 7, 2016		16/1	From Itinerant
Iglesias, Laura	Site Coordinator	Muir	October 11, 2016		\$25	From Santiago
Lopez, Berenice	After School IP	Sierra	November 7, 2016		16/1	From Itinerant
Marquez, Ileana	After School IP	Muir	September 28, 2016		16/1	From Washington
		K12 Teaching & Learning				From Instr. Media Center
Perez, Jennifer	Site Clerk	Washington	August 16, 2016		24/3	From Itinerant
Small, Anne	After School IP	Santa Ana High	November 7, 2016		16/1	
Smith, Timothy	Instr. Asst. Sev. Dis.	Muir	November 28, 2016		20/2	From Valley
Urquidez, Karen	After School IP		November 4, 2016		16/2	From Sierra

**Personnel Calendar**

**Board Meeting - December 13, 2016**

**CLASSIFIED PERSONNEL CALENDAR**

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>ADJUSTMENT OF WORKING ASSIGNMENT</b>						
Bautista, Cecilia	Fd. Svc. Wkr.	Lathrop	December 14, 2016		11/2	From 3.5 hours to 6.5 hours
Contreras, Luz	Fd. Svc. Wkr.	Segerstrom	December 14, 2016		11/3	From 3.5 hours to 6.5 hours
<b>TEMPORARY ASSIGNMENTS</b>						
Alvarez, Andrea	Sch. Off. Mgr. Elem.	Romero-Cruz	December 5, 2016	December 9, 2016	28/5	
Andrade, Santiago	Plant Custodian Int.	Bldg. Svcs.	October 27, 2016	November 10, 2016	32/3	
Archila, Yadira	Sch. Off. Mgr. Elem.	Monroe	November 4, 2016	November 10, 2016	28/5	
Arroyos, Paul	Mgr. of Maint. & Operations	Bldg. Svcs.	July 1, 2016	August 14, 2016	Level 34/1	
Boyd III, James	Mgr. of Low-Voltage & Electrical Trades	Bldg. Svcs.	November 28, 2016	March 31, 2017	Level 22/1	
Carranza, Eric	Maintenance Wkr. II	Bldg. Svcs.	November 1, 2016	November 30, 2016	30/3	
	Community & Family Outreach Liaison	PSS	October 31, 2016	November 8, 2016	36/1	
Diaz, Jaime	Rv. Ld. Custodian	Bldg. Svcs.	November 1, 2016	November 18, 2016	28/5 + Diff.	
Fernandez, Felix	Site Coordinator	After School Program	November 2, 2016	November 4, 2016	\$25	
Galeana, Wendy	Rv. Ld. Custodian	Bldg. Svcs.	November 1, 2016	November 18, 2016	28/5 + Diff.	
Hill, Donald	Carpenter	Bldg. Svcs.	November 1, 2016	November 30, 2016	34/5	
Moreno Alba, Tomas	Rv. Ld. Custodian	Bldg. Svcs.	November 1, 2016	November 18, 2016	28/5 + Diff.	
Nieto, Cesar						

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# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

### Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>TEMPORARY ASSIGNMENTS (Continuation)</b>						
Olivares Cervantes, Armando	Plant Custodian Elem.	Bldg. Svcs. K12	October 28, 2016	November 1, 2016	28/4	
Olivarez, Maritza	Executive Secretary	Teaching & Learning	November 1, 2016	November 30, 2016	33/4 + Conf.	
Osornio Vazquez, Raymundo	Rv. Ld. Custodian	Bldg. Svcs.	August 1, 2016	November 30, 2016	28/2 + Diff.	
Peinado, Maria	Sr. Fd. Svc. Wkr.	Nutrition Svcs.	November 1, 2016	December 23, 2016	13/6	
Plaza, Leonor	Admin. Secretary	Deputy Supts. Office	November 1, 2016	November 30, 2016	30/6	
Putney, Andrew	Interim Director of Construction	Bldg. Svcs.	October 1, 2016	November 30, 2016	Level 52/1	
Quintero Rodelo, Roberto	Maintenance Wkr. II	Bldg. Svcs.	November 1, 2016	November 30, 2016	30/5	
Rodriguez, Janet	School Police Office Specialist	School Police	November 21, 2016	December 31, 2016	27/2	
Torres, Elizabeth	Department Specialist	K-12 Curriculum Instr./Staff				
		Development	November 17, 2016	December 30, 2016	28/1	
		Lead Custodian	September 15, 2016	November 22, 2016	28/5 + Diff.	
Trang, Meyley	Site Coordinator	After School Program	November 14, 2016	December 23, 2016	\$25	
Ulloa Lopez, Marco	Plant Custodian Elem.	Bldg. Svcs.	October 1, 2016	November 18, 2016	28/2	

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>TEMPORARY ASSIGNMENTS (Continuation)</b>						
Vargas, Juan	Plant Custodian HS	Bldg. Svcs.	September 27, 2016	November 18, 2016	35/2	
<b>HOURLY APPOINTMENTS</b>						
Beas, Daniela	Instr. Asst. Provider	Segerstrom	November 18, 2016		16/1	
Cruz, Emmanuel	Instr. Asst. Provider	Godinez	November 16, 2016		16/1	
Duran, Alyssa	Instr. Asst. Provider	Villa	October 31, 2016		16/1	
Garcia, Ivan	Instr. Asst. Provider	Valley	November 17, 2016		16/1	
Hernandez, Janet	Instr. Asst. Provider	Lathrop	November 4, 2016		16/1	
Neri, Jessica	Instr. Asst. Provider	Mendez	November 14, 2016		16/1	
Perez, Alexandra	Instr. Asst. Provider	Mendez	November 4, 2016		16/1	
Perez, Genesis	Instr. Asst. Provider	Century	November 22, 2016		16/1	
Reyes, Ashley	Instr. Asst. Provider	Esqueda	November 8, 2016		16/1	
Ruiz, Leslie	Instr. Asst. Provider	Esqueda	November 8, 2016		16/1	
Sanchez, Leonardo	Instr. Asst. Provider	Mendez	November 10, 2016		16/1	
Trujillo Osorio, Julissa	Instr. Asst. Provider	Esqueda	November 8, 2016		16/1	
Tran, Robert	Instr. Asst. Provider	Esqueda	November 8, 2016		16/1	
Ung, Cindy	Instr. Asst. Provider	Century	October 31, 2016		16/1	
<b>SUBSTITUTES</b>						
Batchelor, Tracy	Clerical		October 28, 2016		20/1	
Mendivil, Cecilia	SSP Sp. Ed.		October 28, 2016		19/1	
Mercado, Ivette	Clerical		October 28, 2016		20/1	
Ramos, Veronica	Clerical		September 15, 2016		20/1	

Mark A. McKinney, Associate Superintendent, Human Resources

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>SUBSTITUTES (Continuation)</b>						
Ramirez, Javier	Preschool Teacher		November 14, 2016		\$105	
<b>ATHLETIC SPECIALIST</b>						
Alaman Jr., Alvin	Asst. Football Coach	Godinez	August 15, 2016		\$28.04	
Alaman Sr., Alvin	Head Coach Tennis	Valley	August 22, 2016		\$28.04	
Aldaco, Rene	Asst. Football Coach	Saddleback	August 15, 2016		\$28.04	
Alejandro, Alejandrina	Asst. Volleyball Coach	Saddleback	August 22, 2016		\$22.43	
Alvarado, Frank	Head Cross Country Coach	Segerstrom	August 22, 2016		\$28.04	
Avalos, Raymond	Asst. Football Coach	Segerstrom	August 15, 2016		\$28.04	
Ceja, Fernando	Asst. Volleyball Coach	Century	August 22, 2016		\$22.43	
Chavez, Christian	Asst. Football Coach	Century	August 25, 2016		\$28.04	
Chio Alarcon, Miguel	Asst. Tennis Coach	Saddleback	August 22, 2016		\$22.43	
Conde, Anelly	Asst. Cross Country Coach	Godinez	August 22, 2016		\$22.43	
Cornejo, Edwin	Head Cross Country Coach	Century	August 22, 2016		\$28.04	
Covarrubias, Veronica	Asst. Cross Country Coach	Segerstrom	August 22, 2016		\$22.43	
Crocker, Randy	Asst. Football Coach	Century	August 15, 2016		\$28.04	
Crow, Jeremy	Asst. Football Coach	Valley	August 15, 2016		\$28.04	
Diaz, Jesus Jr.	Asst. Football Coach	Century	August 15, 2016		\$28.04	

Mark A. McKinney, Associate Superintendent, Human Resources



# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>ATHLETIC SPECIALIST (Continuation)</b>						
Dobbs, Ian	Asst. Football Coach	Segerstrom	August 15, 2016		\$28.04	
Fuentes, Jazmin	Asst. Volleyball Coach	Godinez	August 22, 2016		\$22.43	
Garcia, Anthony	Asst. Football Coach	Century	August 15, 2016		\$28.04	
Garcia Mungia, Cecilia	Asst. Cross Country Coach	Century	August 29, 2016		\$22.43	
Garcia, Jose	Asst. Cross Country Coach	Century	August 22, 2016		\$22.43	
Gentry, Damien	Asst. Football Coach	Century	August 15, 2016		\$28.04	
Gonzalez, Francisco	Asst. Waterpolo Coach	Saddleback	August 22, 2016		\$22.43	
Gutierrez, Alex	Asst. Football Coach	Godinez	August 15, 2016		\$28.04	
Gutierrez, Jocelyn	Asst. Volleyball Coach	Century	August 22, 2016		\$22.43	
Heathington, Thomas	Asst. Football Coach	Godinez	August 15, 2016		\$28.04	
Johnson, Ryan	Asst. Football Coach	Valley	August 15, 2016		\$28.04	
Khin, Sean	Asst. Cross Country Coach	Century	August 22, 2016		\$22.43	
Logue, William	Asst. Volleyball Coach	Godinez	August 22, 2016		\$22.43	
Lopez, Anthony	Asst. Football Coach	Century	August 15, 2016		\$28.04	
Macias, Alfredo	Asst. Football Coach	Segerstrom	August 15, 2016		\$28.04	
Martinez, Emilio	Intramural Sports	Mendez	October 21, 2016		\$16.02	
Medina, Edward	Asst. Football Coach	Godinez	August 15, 2016		\$28.04	

Mark A. McKinney, Associate Superintendent, Human Resources

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

### Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>ATHLETIC SPECIALIST (Continuation)</b>						
Medina, Thomas	Asst. Volleyball Coach	Segerstrom	August 22, 2016		\$22.43	
Mejia, Miguel	Asst. Cross Country Coach	Segerstrom	August 22, 2016		\$22.43	
Mendez, Jared	Asst. Football Coach	Saddleback	August 15, 2016		\$28.04	
Mohr, James	Asst. Football Coach	Valley	August 15, 2016		\$28.04	
Nava, Imelda	Asst. Cross Country Coach	Segerstrom	August 22, 2016		\$22.43	
Nguyen, Kiet	Asst. Tennis Coach	Segerstrom	August 22, 2016		\$22.43	
Orona, Gerardo	Asst. Football Coach	Valley	August 15, 2016		\$28.04	
Orozco, Natanael	Asst. Waterpolo Coach	Valley	September 12, 2016		\$22.43	
Perez, Roland	Asst. Football Coach	Saddleback	August 15, 2016		\$28.04	
Porras, Daniel	Asst. Football Coach	Saddleback	September 26, 2016		\$28.04	
Pueblos, Daniel Sr.	Asst. Football Coach	Century	August 15, 2016		\$28.04	
Portillo, Angel	Asst. Football Coach	Century	August 15, 2016		\$28.04	
Ramirez, Roberto	Asst. Tennis Coach	Century	August 22, 2016		\$22.43	
Rapley, Erik	Asst. Football Coach	Valley	August 15, 2016		\$28.04	
Rios, Christopher	Asst. Football Coach	Saddleback	August 15, 2016		\$28.04	
Rivera, Melissa	Asst. Volleyball Coach	Saddleback	August 22, 2016		\$22.43	
Rodriguez, Stephen	Asst. Football Coach	Segerstrom	August 15, 2016		\$28.04	
Rojas, Omar	Asst. Volleyball Coach	Century	August 22, 2016		\$22.43	
Sanchez, Daniel	Asst. Football Coach	Segerstrom	August 15, 2016		\$28.04	

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>ATHLETIC SPECIALIST (Continuation)</b>						
Sanchez, Jose	Asst. Cross Country Coach	Century	August 22, 2016		\$22.43	
Santamaria, Roberto	Asst. Football Coach	Century	August 15, 2016		\$28.04	
Schlesinger, Donald	Asst. Football Coach	Valley	August 15, 2016		\$28.04	
Scott, Elyse	Asst. Volleyball Coach	Segerstrom	August 22, 2016		\$22.43	
Silvas, Alexis	Asst. Cross Country Coach	Godinez	August 22, 2016		\$22.43	
Smith, Terrance	Asst. Football Coach	Saddleback	August 15, 2016		\$28.04	
Smith, Timothy	Asst. Football Coach	Valley	August 15, 2016		\$28.04	
Sok, Johnny	Asst. Volleyball Coach	Godinez	August 22, 2016		\$22.43	
Teneyck, Wyatt	Asst. Football Coach	Santa Ana	October 10, 2016		\$28.04	
Truong, Hai	Head Volleyball Coach	Saddleback	August 22, 2016		\$28.04	
Villagomez, Daniel	Asst. Football Coach	Segerstrom	August 15, 2016		\$28.04	
Watson, Michael	Asst. Football Coach	Valley	August 15, 2016		\$28.04	
Weisman, Frank	Asst. Football Coach	Valley	August 25, 2016		\$28.04	
Zuniga, Eric	Asst. Cross Country Coach	Saddleback	August 22, 2016		\$22.43	
Zuniga Magno, Oscar	Asst. Cross Country Coach	Saddleback	August 22, 2016		\$22.43	

# CLASSIFIED PERSONNEL CALENDAR

## Personnel Calendar

### Board Meeting - December 13, 2016

NAME	POSITION	SITE	EFF. DATE	END DATE	SALARY	COMMENTS
<b>EXTRA DUTY</b>						
Aquino, Rich	Officer	School Police	December 1, 2016		\$1,000	
Limon, Michael	Motors	School Police	December 1, 2016		\$1,000	
Mireles, Christopher	EMT Certification	School Police	December 1, 2016		\$1,000	
Nadeau, Jean Pierre	Field Training Officer	School Police	December 1, 2016		\$1,000	
Nadeau, Jean Pierre	Motors	School Police	December 1, 2016		\$1,000	
Pliska, Cindy Ann	Detective	School Police	December 1, 2016		\$1,000	
Sogsti, Stephen Jr.	Officer	School Police	December 1, 2016		\$1,000	

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Grant Easement to Southern California Edison for a Right of Way to Access Systems Used for the Purpose of Providing Electrical Power to Vehicle Charging Stations at Building Services Site

**ITEM:** Public Hearing

**SUBMITTED BY:** Orin Williams, Assistant Superintendent, Facilities and Governmental Relations

**PREPARED BY:** Dale McCurry, Energy Manager

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to conduct a public hearing to receive comments on the SAUSD's intent to dedicate an easement to the Southern California Edison for a right of way to access systems used for the purpose of providing electrical power to vehicle charging stations at the Building Services site.

**RATIONALE:**

Through a grant from SCE, the SAUSD will be given free of charge a total of ten (10) electric vehicle charge stations. Building Services vehicles will utilize five (5) charging stations for future District-owned electric vehicles. The remaining five (5) charging stations may be utilized by Santa Ana USD employees or the public who own electric vehicles which could be charged at the employee's expense through the equipment provided by SCE. District vehicles will be charged through the building's electric meter. In order to provide access to the electric meter, an easement must be granted to SCE. SCE will maintain the service meter for the purpose of measuring the quantity of electricity delivered on a monthly basis.

<b>ITEM SUMMARY:</b>
<ul style="list-style-type: none"><li>• Grant easement to the Southern California Edison at Building Services to allow access to the electrical meter.</li><li>• This corporate vehicle charging station will be provided by SCE at no cost to the District.</li><li>• Vehicle charging stations are environmentally friendly.</li><li>• Approval requires a super-majority vote of the Board.</li></ul>



**LCAP Goal 3.4:** Support school and district operations to create welcoming and productive school environments.

**FUNDING:**

No fiscal impact to the General Fund.

**RECOMMENDATION:**

Conduct a public hearing to grant an easement to the Southern California Edison for a right of way to access systems used for the purpose of providing electrical power to vehicle charging stations.



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# Santa Ana Unified School District

*Facilities & Governmental Relations*  
*Orin L. Williams, Assistant Superintendent*

**Stefanie P. Phillips, Ed.D.**  
**Superintendent of Schools**

## **NOTICE OF PUBLIC HEARING**

### **RESOLUTION OF THE BOARD OF EDUCATION OF GRANTING AN EASEMENT SOUTHERN CALIFORNIA EDISON FOR A RIGHT-OF-WAY TO ACCESS, INSTALL, AND MAINTAIN SYSTEMS USED TO PROVIDE ELECTRICAL POWER TO VEHICLE CHARGING STATIONS AT BUILDING SERVICES SITE**

PLEASE TAKE NOTICE that the Board of Education of the Santa Ana Unified School District will hold a public hearing at 6 p.m., or soon thereafter, on December 13, 2016 to allow for public comment prior to consideration of granting an easement to Southern California Edison for a Right-of-Way to Access, Install, and Maintain Systems Used to Provide Electrical Power to Vehicle Charging Stations at Building Services Site. The public hearing will take place in the Board of Education meeting room located at 1601 East Chestnut Avenue, Santa Ana, California 92701. Any questions should be directed to (714) 480-5359.

1601 East Chestnut Avenue, Santa Ana, CA 92701-6322, (714) 480-5359

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### **BOARD OF EDUCATION**

John Palacio, President • Rob Richardson, Vice President • Valerie Amezcua, Clerk  
José Alfredo Hernández J.D., Member • Cecilia "Ceci" Iglesias, Member

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Sunshine Initial Bargaining Proposal from Santa Ana Unified School District (SAUSD) to Santa Ana Educators' Association (SAEA) for 2017-18 School Year

**ITEM:** Public Hearing

**SUBMITTED BY:** Mark A. McKinney, Associate Superintendent, Human Resources

**PREPARED BY:** Mark A. McKinney, Associate Superintendent, Human Resources

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to conduct a public hearing to “sunshine” the initial bargaining proposal from the Santa Ana Unified School District (SAUSD) to the Santa Ana Educators' Association (SAEA) for the 2017-18 school year, in accordance with Government Code Section 3547.

**RATIONALE:**

Under provision of the Government Code referenced above, the initial bargaining proposal must be “sunshined” for public comment at a Board of Education meeting.

**FUNDING:**

Not Applicable

**RECOMMENDATION:**

Conduct a public hearing to “sunshine” the initial bargaining proposal from the Santa Ana Unified School District (SAUSD) to the Santa Ana Educators' Association (SAEA) for the 2017-18 school year.



# *Santa Ana Unified School District*

## **NOTICE OF PUBLIC HEARING**

Under the provision of Government Code Section 3547, the Initial Bargaining Proposal must be “sunshined” to the Public and the Board of Education hereby gives notice that a public hearing will be held as follows:

### TOPIC OF HEARING:

**Sunshine Initial Bargaining Proposal  
from  
Santa Ana Unified School District (SAUSD)  
to  
Santa Ana Educators’ Association (SAEA)  
for 2017-18 School Year**

**HEARING DATE:** Tuesday, December 13, 2016  
**TIME:** 6:00 p.m.  
**LOCATION:** Santa Ana Unified School District  
Board Room  
1601 E. Chestnut Avenue  
Santa Ana, CA 92701  
(714) 558-5510



# Santa Ana Unified School District

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Stefanie P. Phillips, Ed.D.  
Superintendent of Schools

## NEGOTIATIONS PREAMBLE

It is undeniable that there is a wide gap between the educational outcomes achieved by students of color and/or students from disadvantaged backgrounds and the results achieved by students who are from non-minority or more affluent backgrounds. Statewide economically disadvantaged students show an 11.5% gap in English Language Arts and 9.2% in Mathematics. English learners show an even greater gap.

Eliminating the "achievement gap" is a *moral* imperative which the State of California has now *legally* obligated the Santa Ana Unified School District to eliminate. The legislation and regulations establishing the Local Control and Accountability Plans (LCAP) system specify the funding and accountability mechanisms to accomplish this goal. Simply put, the law requires that the District use its State funding, especially the additional funding it receives on account of the disadvantaged backgrounds of its students, to directly address achievement gap issues. Public school districts, through their LCAPs are given great flexibility so that each community can address its particular needs – and each school district is accountable for the effectiveness of its plans and the use of the extra monies the State provides.

This is a new paradigm/model of State funding and accountability. It requires the District to think, plan and act differently to achieve better educational outcomes on an immediate and ongoing basis.

Accordingly, the District has prepared this initial proposal to commence a discussion with the Santa Ana Educators' Association on changes to the collective bargaining agreement needed for the Santa Ana educational community to collaboratively eliminate the achievement gap at the Santa Ana Unified School District. The particular areas the District proposes for discussion at this time are set forth below:

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1601 East Chestnut Avenue, Santa Ana, CA 92701-6322 (714) 558-5501

### BOARD OF EDUCATION

John Palacio, President • Rob Richardson, Vice President  
Valerie Amezcua, Clerk • José Alfredo Hernández, J.D., Member • Cecilia "Ceci" Iglesias, Member

**Santa Ana Unified School District's  
(SAUSD)  
Initial Proposal  
To  
Santa Ana Educators' Association  
(SAEA)  
2017-2018**

**December 13, 2016**

**Article VI      GRIEVANCE PROCEDURES**

The District has an interest in clarifying the Grievance procedures language within the contract.

**Article VII:    WAGES AND WAGE PROVISIONS**

The District has an interest in ensuring fair employee compensation in alignment with the LCAP priorities of enhancing services to students.

**Article XI      TRANSFER/REASSIGNMENT PROVISIONS**

The District has an interest in creating options for employee transfer that maximize the educational needs of students, strengthen teacher professional growth, and enhance the educational programs of the District.

**Article XV:    EMPLOYEE BENEFITS**

The District has an interest in clarifying the Health Benefits Authority (HBA) language within the contract.

The District has an interest in updating contract language to remove outdated terms.

**The District reserves the right to add, delete, or modify these proposals as determined through the negotiations process.**

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** College and Career Readiness Plan Overview

**ITEM:** Presentation

**SUBMITTED BY:** Lucinda N. Pueblos, Assistant Superintendent, K-12 School Performance and Culture

**PREPARED BY:** Lucinda N. Pueblos, Assistant Superintendent, K-12 School Performance and Culture

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to inform the Board of the College and Career Readiness Plan. This plan is required by the State in order to receive the College Readiness Block Grant funds per Education Code Section 41580.

<b>ITEM SUMMARY:</b>
<ul style="list-style-type: none"><li>• LEAs are required, as a condition of receiving College Readiness Block Grant funds, to review the College and Career Readiness Plan.</li><li>• The plan will be brought back at a subsequent Board meeting for approval.</li></ul>



**RATIONALE:**

The purpose of the College Readiness Block Grant is to provide additional supports to students who enroll at an Institute of Higher Education and complete an undergraduate degree within four years. Block grants funds shall be used for activities that directly support pupil access and successful matriculation to institutions of higher education. This presentation will show how the College and Career Plan will use these funds to increase and improve services for unduplicated pupils to ensure college readiness.

**FUNDING:**

No Fiscal Impact

**RECOMMENDATION:**

For information purposes

# SANTA ANA UNIFIED SCHOOL DISTRICT COLLEGE READINESS BLOCK GRANT IMPLEMENTATION PLAN

January 2016 - June 2019



Board of Education Presentation  
December 13, 2016  
Lucinda N. Pueblos, Assistant Superintendent K12  
School Performance and Culture

## College Readiness Block Grant (CRBG) Summary



**The purpose of the CRBG is to provide additional supports to students who enroll at an Institute of Higher Education (IHE) and complete an undergraduate degree within four years.**

### **Timeline:**

SAUSD Entitlement \$2,089,580

First Apportionment of CRBG Funds - Fall 2016

Funds are available for expenditure/encumbrance through the 2018-19 FY.

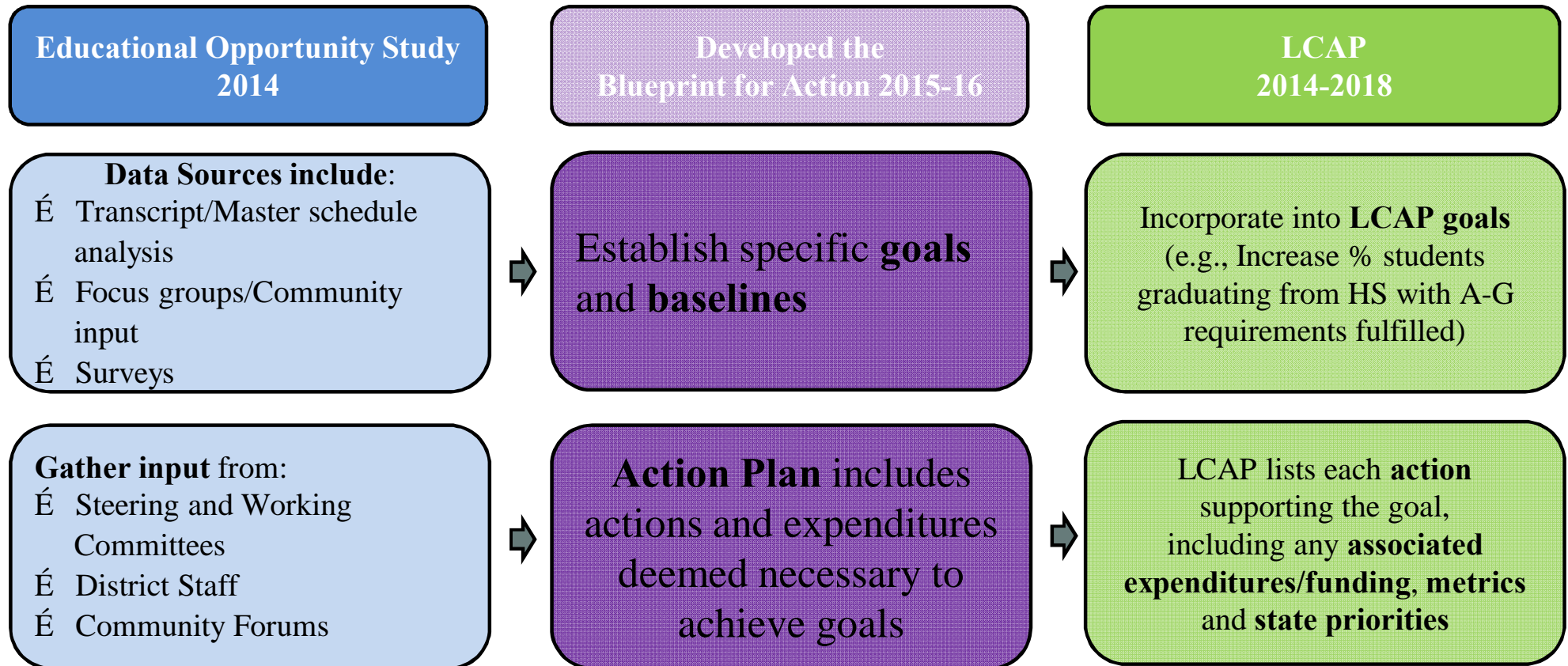
Develop a plan describing how the funds will increase or improve services for unduplicated pupils to ensure college readiness.

Discuss plan at a regularly scheduled meeting by the governing board - December, 2016.

Adopt the plan at a subsequent regularly scheduled meeting - January 2017.

Submit brief online report due January 1, 2017 - Completed

## College and Career Ready Students - Theory of Action



# Blueprint for Action Recommendations

## Curriculum and Instruction

- “ Align graduation requirements to A-G approved courses
- “ Ensure CTE courses are A-G approved
- “ Expand online and blended learning course offerings
- “ Expand World Language classes

## Safety Nets/Student Support

- “ Expand summer bridge programs at all schools
- “ Provide before/after and during school interventions
- “ Provide concurrent support courses for struggling math students
- “ Engage peers in tutoring/support

## Special Populations

- “ Design lessons using technology when appropriate to accelerate learning
- “ Ensure student with special needs receive supports
- “ Ensure courses at Educational Option Schools are A-G approved



# Blueprint for Action Recommendations

## Professional Development

- “ Improve quality and consistency of course syllabi districtwide
- “ Support teachers with English learner instructional practices
- “ Increase support for personalized learning

## Human Resources

- “ Ensure all schools have highly qualified administrators, teachers, and counselors
- “ Provide coaches for teachers and counselors

## Budget

- “ Align college and career expenditures with LCAP Goals
- “ Ensure access to college and career readiness materials and resources

# College and Career Readiness Goals



## Improve A-G Completion and Career Readiness

Monitor Implementation of the Equal Opportunity Action Plan

Provide additional support for Algebra readiness and proficiency in all schools

Support instructional strategies to increase EL redesignation in all schools

Ensure that all students receive equity of opportunities to enroll in appropriate college readiness coursework

Provide opportunity for enrichment and credit recovery to improve grade point averages at all schools

Reconfigure the traditional 4-year plan to include Open Campus, personalized learning, and post secondary plans

Develop and support Career Pathways with certifications and college access at all high schools

Provide professional development and collaboration on grading practices to reduce “D” and “F” grades

Continue support for PSAT, SAT, ACT and IB preparation and assessments for all students

# College and Career Readiness Goals



## Maintain Higher Education and Community Partnership and Transition Support with a focus on Equity and Access

Initiate a SAUSD Postsecondary Transition Office to ensure program alignment, equity of access to opportunities across the District

Collaborate on Parent/Student Outreach to provide timely information and opportunities for all students and families

Ensure Santa Ana Partnership - Adelante Promise is coordinated and maintained at all schools

Increase opportunities for Dual Enrollment and Early College coursework for all eligible students

Increase articulated course agreements with college partners

Provide opportunities for students and families to visit local colleges and universities

Support partnership work to increase summer enrichment opportunities...(ie coursework, internships)

# College and Career Readiness Goals



## Student and Family Support

Continue to support Advancement Via Individual Determination (AVID) at all levels to inform families of college/university requirements

Continue to support families with “late night” and weekend college informational events to support college/university application and FAFSA completion

Provide Parent/Student Outreach in conjunction with Higher Education Centers

Provide educational field trips to local partnership colleges and universities to support “College Knowledge” for students and parents

Continue to support partnerships with Nicholas Academic Center, Simon Scholars, Tiger Wood Foundation and other community organizations to increase access to college and financial support opportunities

Provide financial literacy programs to support family understanding of college costs

## Metrics to measure success.....

- 1 - Increased high school graduation rate
- 2 - Increased A-G completion rate
- 3 - Increased AP access and pass rates
- 4 - Increased Dual Enrollment and pass rates
- 5 - Increased college enrollment rates
- 6 - Increased college 2nd year persistence rates
- 7 - Increased CTE pathway enrollment and certification rates
- 8 - Increased Smarter Balanced (CAASPP) English and Mathematics (standards met/exceeded rates)



Thank you



**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Adoption of Resolution No. 16/17-3154 –Grant Easement to Southern California Edison for a Right-of-Way to Access, Install, and Maintain Systems Used to Provide Electrical Power to Vehicle Charging Stations at Building Services Site**

**ITEM:**                   **Action**

**SUBMITTED BY:**   **Orin Williams, Assistant Superintendent, Facilities and Governmental Relations**

**PREPARED BY:**   **Dale McCurry, Energy Manager**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is for the Board of Education to grant an easement to Southern California Edison (SCE) for a right-of-way to access, install, and maintain systems used to provide electrical power to vehicle charging stations at the Building Services site.

**RATIONALE:**

Through a grant from SCE, the SAUSD will be given free of charge a total of ten (10) electric vehicle charge stations. Building Services vehicles will utilize five (5) charging stations for future District-owned electric vehicles. The remaining five (5) charging stations may be utilized by Santa Ana USD employees or the public who own electric vehicles which could be charged at the employee's expense through the equipment provided by SCE. District vehicles will be charged through the building's electric meter. In order to provide access to the electric meter, an easement must be granted to SCE. SCE will maintain the service meter for the purpose of measuring the quantity of electricity delivered on a monthly basis.

**ITEM SUMMARY:**

- Grant easement to the Southern California Edison (SCE) at SAUSD Building Services site and to allow access to the existing electrical meter.
- This corporate vehicle charging station will be provided by SCE at no cost to the District.
- Vehicle charging stations are environmentally friendly.

**LCAP Goal 3.4:** Support school and district operations to create welcoming and productive school environments.

**FUNDING:**

No fiscal impact to the General Fund.

**RECOMMENDATION:**

Adopt Resolution No. 16/17-3154 to grant an easement to the Southern California Edison for a right-of-way to access, install, and maintain systems used to provide electrical power to vehicle charging stations at the Building Services site.



RESOLUTION NO. 16/17-3154

BOARD OF EDUCATION

SANTA ANA UNIFIED SCHOOL DISTRICT

ORANGE COUNTY, CALIFORNIA

RESOLUTION GRANTING AN EASEMENT TO SOUTHERN CALIFORNIA EDISON  
FOR ACCESS TO ELECTRICAL EQUIPMENT MAINTAINENCE

WHEREAS, the Santa Ana Unified School District ("District") owns real property located at 720 N. Fairview Street, Santa Ana, CA 92703 (A.P.N.: 405-211-03), commonly known as the Santa Ana Unified School District Building Services ("District Property"); and

WHEREAS, Southern California Edison, a Municipal Corporation, as amended ("Grantee"), has indicated its intention to construct, use, maintain, operate, alter, add to, repair, replace, reconstruct, inspect and remove at any time and from time to time overhead and underground electrical supply systems and internal communications systems consisting of poles, guys and anchors, crossarms, wires, underground conduits, cables, vaults, manholes, handholes, and including above-ground enclosures, markers and concrete pads and other appurtenant fixtures and equipment necessary or useful for distributing electrical energy and for transmitting intelligence by electrical means, for the purposes of providing electrical power to vehicle charging stations, in on, over, under, across and along that certain real property in the County of Orange, State of California specifically all of that portion of lots 6 & 7 of the lands of S.H. Finley, as shown on a map filed in book 2, page 9 of Record of Surveys, in the office of the County Recorder of said county, said portion more particularly described in parcel 1 of that certain final order of condemnation, Case No. 2006000698570 of official records, in the Office of the County Recorder of said county and as identified in Exhibit "A" attached hereto, in the form of a non-exclusive permanent easement, and maintenance easement, (collectively, the "Easement"); and

WHEREAS, the District does not need the Easement area for classroom buildings or educational purposes; and

WHEREAS, the District may grant the Easement if, after adoption of this Resolution of Intent and publication of notice, the District's Governing Board adopts, in a regular open meeting ("Public Hearing"), by a two-thirds vote of all its members, a resolution authorizing and directing the Superintendent, or Superintendent's designee, to execute and deliver the Easement; and

WHEREAS, notice of the Governing Board's intent to grant the Easement ("Notice") shall be given pursuant to Education Code section 17558 by posting copies of this Resolution of Intent signed by the members of the Governing Board, or majority thereof, in three (3) public places in the District not less than ten (10) days before the date of the Public Hearing, and by publishing the Notice once not less than five (5) days before the date of the Public Hearing in a newspaper of general circulation, published in the District, and

WHEREAS, the Public Hearing shall be held on December 13, 2016, or subsequent Board meeting, at 6:00 p.m., or as soon thereafter as the matter may be heard in the Santa Ana Unified School District Board Room, located at 1601 E. Chestnut Avenue, Santa Ana, CA 92701.

NOW THEREFORE, BE IT RESOLVED, that the District's Governing Board hereby finds, determines, declares, orders and resolves as follows:

Section 1. The foregoing recitals are true and correct.

Section 2. The real property upon which the Easement is to be located is not needed for school classroom buildings or educational purposes.

Section 3. The District intends to grant and convey the Easement.

Section 4. The Superintendent and Superintendent's designee is hereby authorized to provide public notice as required by Education Code section 17558.

Section 5. The District's Governing Board shall hold a public hearing on December 13, 2016, or subsequent Board meeting, at 6:00 p.m. at its regular place of meeting for a public hearing, or as soon thereafter as the matter may be heard and shall consider authorizing the grant and conveyance of the Easement from the District to City of Santa Ana in accordance with the Easement.

The foregoing resolution was considered, passed, and adopted by this Board at its regular meeting of 13<sup>th</sup> day of December 2016.

Upon motion of Member \_\_\_\_\_ and duly seconded, the foregoing Resolution was adopted by the following vote:

AYES:

NOES :

ABSENT

STATE OF CALIFORNIA )  
 ) ss:  
COUNTY OF \_\_\_\_\_ )

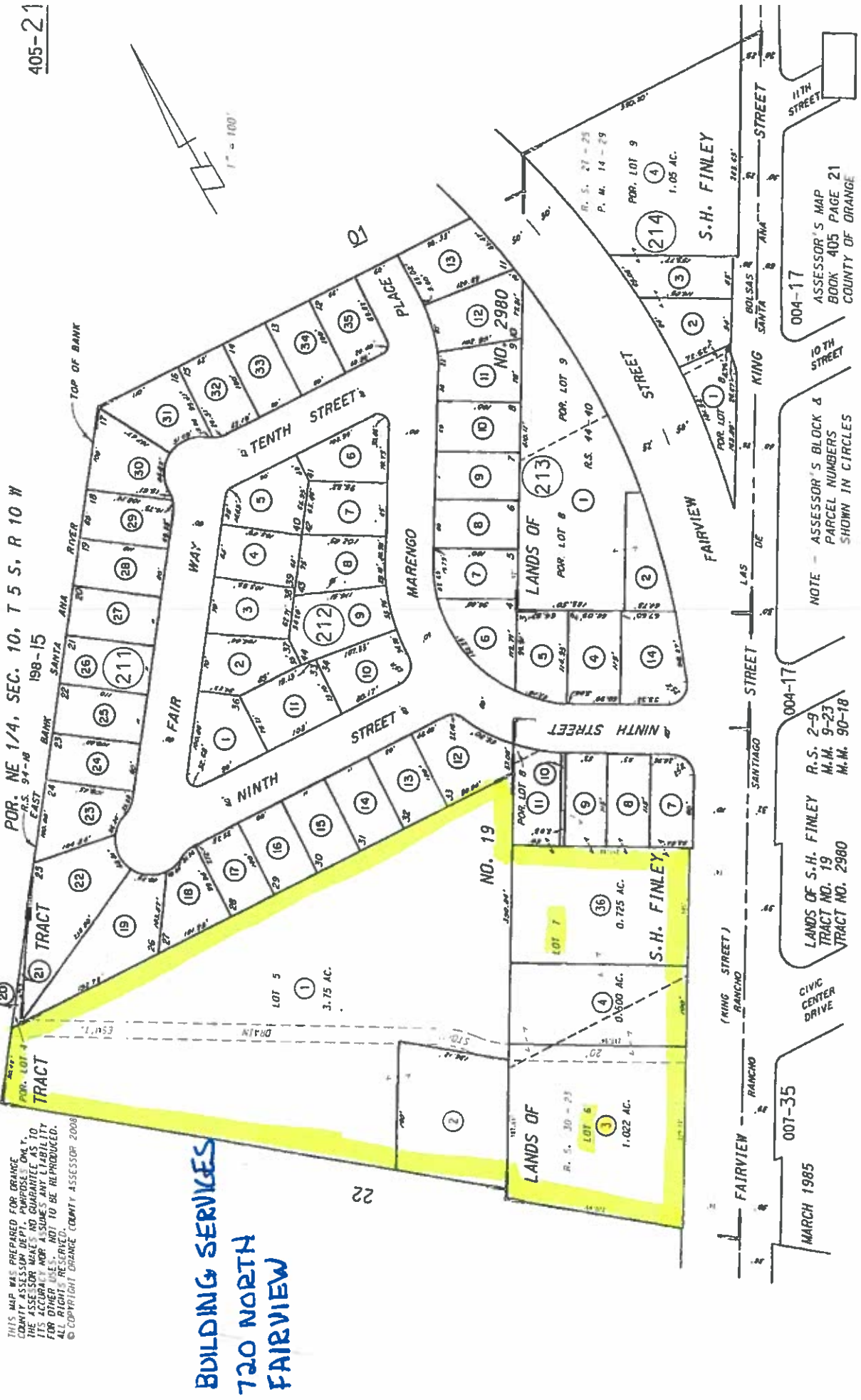
I, \_\_\_\_\_, President of the Board of Education of the Santa Ana Unified School District of Orange County, California, hereby certify that the above and foregoing Resolution was duly adopted by the said Board at a regular meeting thereof held on the 13<sup>th</sup> day of December 2016, and passed by a vote of \_\_\_\_\_ of said Board.

President of the Governing Board for the  
Santa Ana Unified School District, State of California

109  
110  
111 I, \_\_\_\_\_, Clerk of the Board of Education of the Santa Ana Unified  
112 School District of Orange County, California, hereby certify that the above and  
113 foregoing Resolution was duly adopted by the said Board at a regular meeting thereof  
114 held on the 13<sup>th</sup> day of December 2016, and passed by a vote of \_\_\_\_\_ of said  
115 Board.  
116  
117  
118

119 \_\_\_\_\_  
120 Clerk of the Board of Education of the  
121 Santa Ana Unified School District, State of California  
122  
123  
124

# EXHIBIT "A"



THIS MAP WAS PREPARED FOR ORANGE COUNTY ASSESSOR DEPT. PURPOSES ONLY. THE ASSESSOR MAKES NO GUARANTEE AS TO ITS ACCURACY NOR ASSUMES ANY LIABILITY FOR OTHER USES. NOT TO BE REPRODUCED. ALL RIGHTS RESERVED. © COPYRIGHT ORANGE COUNTY ASSESSOR 2008

**BUILDING SERVICES**  
**720 NORTH FAIRVIEW**

NOTE - ASSESSOR'S BLOCK & PARCEL NUMBERS SHOWN IN CIRCLES

LANDS OF S.H. FINLEY  
 TRACT NO. 19  
 TRACT NO. 2980

LANDS OF S.H. FINLEY  
 TRACT NO. 29  
 TRACT NO. 23  
 TRACT NO. 90-18

MARCH 1985

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Acceptance of Annual Financial Audit Report for Fiscal Year 2015–16

**ITEM:** Action

**SUBMITTED BY:** Tina Douglas, Assistant Superintendent, Business Services

**PREPARED BY:** Dawn Piatek, Director of Accounting and Payroll

**BACKGROUND INFORMATION:**

The California Education Code Section 41020 requires that school districts provide an annual audit of all funds under the district's jurisdiction using an independent auditor and reported using the format established by the California State Controller's Office. Education Code Section 41020.3 requires that the Governing Board review the annual audit at one of its regularly scheduled meeting.

**ITEM SUMMARY:**

- Independent Audit Report for 2015–16 Fiscal Year
- Education Code 41020
- Education Code 41020.3

**RATIONALE:**

The purpose of this agenda item is for the Board to accept the District's annual financial audit report for fiscal year 2015–16. The District's independent auditors Vavrinek, Trine, Day & Co., LLP will present and provide an assessment of the District's financial condition and internal controls regarding both 2014–15 and 2015–16 audit findings. The State requires each district to submit an Audited Financial Statement by December 15, 2016, for the preceding fiscal year which ended June 30, 2016.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Accept the annual financial audit report for fiscal year 2015–16.



**SANTA ANA  
UNIFIED SCHOOL DISTRICT**

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**ANNUAL FINANCIAL REPORT**

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**JUNE 30, 2016**

# SANTA ANA UNIFIED SCHOOL DISTRICT

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JUNE 30, 2016

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# **SANTA ANA UNIFIED SCHOOL DISTRICT**

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**JUNE 30, 2016**

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***FINANCIAL SECTION***

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## INDEPENDENT AUDITOR'S REPORT

Governing Board  
Santa Ana Unified School District  
Santa Ana, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Santa Ana Unified School District (the District) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2015-2016 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Santa Ana Unified School District, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 16, budgetary comparison schedule on page 78, schedule of other postemployment benefits funding progress on page 79, schedule of the District's proportionate share of net pension liability on page 80, and schedule of District contributions on page 81, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Santa Ana Unified School District's basic financial statements. The accompanying supplementary information such as the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the other supplementary information as listed on the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2016, on our consideration of the Santa Ana Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Santa Ana Unified School District's internal control over financial reporting and compliance.

VAUGHN, TRINE, INC. & CO. LLP

Rancho Cucamonga, California  
December 2, 2016



# Santa Ana Unified School District

Stefanie P. Phillips, Ed.D., Superintendent

This section of Santa Ana Unified School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2016, with comparative information for the year ended June 30, 2015. Please read it in conjunction with the District's financial statements, which immediately follow this section.

## OVERVIEW OF THE FINANCIAL STATEMENTS

### The Financial Statements

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities. These statements include all assets of the District (including capital assets), as well as all liabilities (including long-term obligations). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for each of the three categories of activities: governmental, proprietary, and fiduciary.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The *Proprietary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fiduciary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

*Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements* is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Santa Ana Unified School District.

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1601 East Chestnut Avenue, Santa Ana, CA 92701-6322 - (714) 558-5501

## BOARD OF EDUCATION

John Palacio, President • Rob Richardson, Vice President  
Valerie Amezcua, Clerk • José Alfredo Hernández, J.D., Member • Cecilia "Ceci" Iglesias, Member

# SANTA ANA UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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### REPORTING THE DISTRICT AS A WHOLE

#### The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position will serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we separate the District activities as follows:

**Governmental Activities** - The District reports all of its services in this category. This includes the education of kindergarten through grade twelve students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, as well as general obligation bonds, finance these activities.

### REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

#### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

---

**Governmental Funds** - Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

**Proprietary Funds** - When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the *Statement of Net Position* and the *Statement of Revenues, Expenses, and Changes in Fund Net Position*. In fact, the District's enterprise funds are the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the District's other programs and activities, such as the District's Self-Insurance Fund. The internal service funds are reported with governmental activities in the government-wide financial statements.

### THE DISTRICT AS A TRUSTEE

#### Reporting the District's Fiduciary Responsibilities

The District is the trustee, or *fiduciary*, for funds held on behalf of others, like our funds for associated student body activities and receipt of special taxes and assessments used to pay principal and interest on non-obligatory bonds of the financial reporting entity. The District's fiduciary activities are reported in the *Statement of Net Position*. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

### THE DISTRICT AS A WHOLE

#### Net Position

The District's net position was \$308,321,043 for the fiscal year ended June 30, 2016, reflecting an increase of 26.1 percent since June 30, 2015. Of this amount, \$126,264,888 was restricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use that net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

**Table 1**

		Governmental Activities	
		2016	2015
<b>Assets</b>			
Current and other assets		\$ 320,926,603	\$ 282,203,374
Capital assets		1,014,882,485	984,439,263
<b>Total Assets</b>		<b>1,335,809,088</b>	<b>1,266,642,637</b>
<b>Deferred Outflows of Resources</b>		<b>118,205,602</b>	<b>35,242,043</b>
<b>Liabilities</b>			
Current liabilities, including current portion of long-term obligations		82,195,796	82,580,587
Long-term obligations		495,612,955	493,382,389
Aggregate net pension liability		470,754,855	379,523,796
<b>Total Liabilities</b>		<b>1,048,563,606</b>	<b>955,486,772</b>
<b>Deferred Inflows of Resources</b>		<b>97,130,041</b>	<b>101,826,055</b>
<b>Net Position</b>			
Net investment in capital assets		677,648,499	640,521,276
Restricted		126,264,888	114,477,000
Unrestricted		(495,592,344)	(510,426,423)
<b>Total Net Position</b>		<b>\$ 308,321,043</b>	<b>\$ 244,571,853</b>

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased to \$(495,592,344) compared to \$(510,426,423).



# SANTA ANA UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

### Changes in Net Position

The results of this year's operations for the District as a whole are reported in the *Statement of Activities* on page 18. Table 2 takes the information from the statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

**Table 2**

		Governmental Activities	
		2016	2015
<b>Revenues</b>			
Program revenues:			
Charges for services		\$ 2,694,596	\$ 2,698,468
Operating grants and contributions		151,745,400	148,471,238
Capital grants and contributions		117,680	8,494,325
General revenues:			
Federal and State aid not restricted		398,865,212	319,432,207
Property taxes		155,120,170	136,052,373
Other general revenues		52,121,851	47,393,458
<b>Total Revenues</b>		<b>760,664,909</b>	<b>662,542,069</b>
<b>Expenses</b>			
Instruction		408,178,037	365,309,823
Instruction-related		70,157,337	64,567,126
Pupil services		80,949,628	70,289,323
Administration		49,754,567	31,565,391
Plant services		55,910,599	52,075,730
Interest on long-term obligations		21,543,431	21,468,468
Other		10,422,120	15,635,605
<b>Total Expenses</b>		<b>696,915,719</b>	<b>620,911,466</b>
<b>Change in Net Position</b>		<b>\$ 63,749,190</b>	<b>\$ 41,630,603</b>

## SANTA ANA UNIFIED SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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#### Governmental Activities

As reported in the *Statement of Activities* on page 18, the cost of all of our governmental activities this year was \$696,915,719. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$155,120,170 because the cost was paid by those who benefited from the programs \$(2,694,596) or by other governments and organizations who subsidized certain programs with grants and contributions \$(151,863,080). We paid for the remaining "public benefit" portion of our governmental activities with \$450,987,063 in State funds, and with other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction, instruction-related programs, pupil services, administration, plant services, and interest on long-term obligations, and all other functional expenses. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**

	Total Cost of Services		Net Cost of Services	
	2016	2015	2016	2015
Instruction	\$ 408,178,037	\$ 365,309,823	\$ 322,000,933	\$ 272,572,614
Instruction-related	70,157,337	64,567,126	56,901,501	52,307,579
Pupil services	80,949,628	70,289,323	35,664,732	28,593,279
Administration	49,754,567	31,565,391	44,680,850	25,899,903
Plant services	55,910,599	52,075,730	55,394,355	51,517,879
Interest on long-term obligations	21,543,431	21,468,468	21,543,431	21,468,468
Other	10,422,120	15,635,605	6,172,241	8,887,713
<b>Total</b>	<b>\$ 696,915,719</b>	<b>\$ 620,911,466</b>	<b>\$ 542,358,043</b>	<b>\$ 461,247,435</b>

# SANTA ANA UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

### THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$210,795,070, which is an increase of \$36,422,549 from last year (Table 4).

**Table 4**

	Balances and Activity			
	July 1, 2015	Revenues	Expenditures	June 30, 2016
General Fund	\$ 53,320,644	\$ 660,134,241	\$ 612,727,464	\$ 100,727,421
Special Reserve Fund for Capital				
Outlay Projects	16,076,414	27,345,976	33,961,987	9,460,403
Charter School Fund	-	1,434,480	1,434,480	-
Child Development Fund	86,634	3,988,959	3,976,651	98,942
Cafeteria Fund	21,769,517	40,375,605	39,360,213	22,784,909
Deferred Maintenance Fund	1,802,996	2,251,623	3,335,959	718,660
Building Fund	10,959,766	46,519	6,810,410	4,195,875
Capital Facilities Fund	10,657,570	6,924,762	3,801,849	13,780,483
County School Facilities Fund	29,275,154	117,681	2,716,099	26,676,736
Capital Projects Fund for Blended				
Component Units	831,755	2,123	5,238	828,640
Bond Interest and Redemption Fund	20,027,239	20,806,806	19,610,984	21,223,061
Debt Service Fund for Blended				
Component Units	9,564,832	6,596,216	5,861,108	10,299,940
<b>Total</b>	<b>\$ 174,372,521</b>	<b>\$ 770,024,991</b>	<b>\$ 733,602,442</b>	<b>\$ 210,795,070</b>

The primary reasons for changes are:

- The General Fund showed an increase of \$47.4 million.
- The Capital Facilities Fund showed an increase of \$3.1 million.
- The Bond Interest and Redemption Fund showed an increase of \$1.2 million.
- The Debt Service Fund for Blended Component Units showed an increase of \$0.7 million.
- The Building Fund showed a decrease of \$6.8 million.
- The Special Reserve Fund for Capital Outlay Projects showed a decrease of \$6.6 million.
- The County School Facilities Fund showed a decrease of \$2.6 million.

### General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 28, 2016. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 78.)

The key differences between the original budget, final budget, and actual results is attributable to:

- Re-allocation of categorical program carryover from the prior year, and
- Adjusted revenue and expenditures to project spending amounts and carryovers for current year.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS

**JUNE 30, 2016**

---

As has been the practice of the District, Santa Ana Unified School District does not reallocate categorical program carryover from the prior year until the financial records for the prior year are closed. Consequently, the original budget does not include revenues or expenditures related to categorical carryover, while the final budget and actual results reflects these carryovers.

#### CAPITAL ASSET AND DEBT ADMINISTRATION

##### Capital Assets

At June 30, 2016, the District had \$1,014,882,485 in a broad range of capital assets (net of depreciation), including land, buildings, furniture and equipment. This amount represents a net increase (including additions, deductions, and depreciation) of \$30,443,222, or 3.1 percent, from last year (Table 5).

**Table 5**

	Governmental Activities	
	2016	2015
Land and construction in progress	\$ 238,778,347	\$ 187,378,108
Buildings and improvements	768,016,372	787,242,635
Furniture and equipment	8,087,766	9,818,520
<b>Total</b>	<b>\$ 1,014,882,485</b>	<b>\$ 984,439,263</b>

This year's additions of \$30.4 million (see Note 5) included several completed construction projects for modernization, new construction, and QZAB solar.

Several capital projects are planned for the 2016-2017 year. We anticipate capital additions to be \$30.9 million for the 2016-2017 year. We present more detailed information about our capital assets in Note 5 to the financial statements.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

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### Long-Term Obligations

At the end of this year, the District had \$495,612,955 in long-term obligations versus \$493,382,389 last year. The obligations consisted of:

**Table 6**

	Governmental Activities	
	2016	2015
General obligation bonds - net (financed with property taxes)	\$ 332,866,544	\$ 334,975,726
Certificates of participation - net	79,677,106	81,450,246
Qualified zone academy bonds	11,500,000	11,500,000
Career Technical Education facilities program loan	810,264	1,061,788
Compensated absences	1,427,201	1,897,758
Claims liability	13,713,796	13,206,109
Other postemployment benefits	55,618,044	49,290,762
<b>Total</b>	<b>\$ 495,612,955</b>	<b>\$ 493,382,389</b>

The State limits the amount of general obligation debt that unified school districts can issue to two and one-half percent of the assessed value of all taxable property within the District's boundaries. The District's outstanding general obligation debt of \$332,866,544 is significantly below the statutorily-imposed limit.

Other obligations include certificates of participation, qualified zone academy bonds, compensated absences, other postemployment benefits, and other long-term obligations. We present more detailed information regarding our long-term obligations in Note 9 of the financial statements.

### Net Pension Liability (NPL)

At year-end, the District had a net pension liability of \$470,754,855, as a result of the adoption of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

### SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2015-2016 ARE NOTED BELOW:

1. Sierra and Willard Intermediate Schools were invited to participate in the Turnaround Arts program. Turnaround Arts is a Whitehouse Arts and Culture initiative that is sponsored by Michelle Obama. Each school is paired with a local artist to support teacher training for incorporating arts into the curriculum. Sierra was paired with R&B Artist, Herbie Hancock, and Willard is working with America's Got Talent and So You Think You Can Dance producer, Nigel Lithgoe.
2. Middle College High School and MacArthur Fundamental Intermediate School were invited by the CA Department of Education to submit an application for a State Gold Ribbon school in the Secondary Schools category.

## **SANTA ANA UNIFIED SCHOOL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2016**

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3. Four SAUSD elementary Schools were recognized by the CA Department of Education with Gold Ribbon Awards. The schools included: Walker Elementary School, Greenville Fundamental Elementary School, Lincoln Elementary School, and Franklin Elementary School. The Gold Ribbon Awards recognize California schools that have made gains in implementing the academic content and performance standards adopted by the State Board of Education.
4. Godinez Fundamental High School expanded their music programs to include a 120 member marching band.
5. Segerstrom High School is the only public high school in our region to be approved to offer a full component of ACT assessments and readiness tests to all students.
6. Santa Ana Community College, as a part of the Adelante Partnership, began to offer a tuition free first year for all SAUSD graduates who enroll fulltime. Students are also provided with a free laptop computer to use for their school work.
7. Advanced Learning Academy, the District's dependent charter school with a focus on high-tech, project-based, and STEM (Science, Technology, Engineering, and Mathematics) curriculum, expanded to grades 3 - 8.
8. Three Santa Ana USD high school football teams won their perspective league championships and entered the CIF Southern Section playoffs. Santa Ana High School made it to the CIF finals for the first time since 1985.
9. Victor de los Santos, Director of Bands at Santa Ana High School, was recognized as a nominee for the 2017 Difference Maker Award. This national recognition focuses on teachers who positively impact students and their families.
10. SAUSD achieved the highest rate of students earning the State Seal of Biliteracy upon graduation. 32 percent of SAUSD seniors (1017 students) received the Seal, an increase of 132 students from the previous school year.
11. Several thousand Santa Ana community members joined SAUSD students, staff, and parents at the 2016 School Choice Faire in Downtown Santa Ana.
12. SAUSD's LCAP community engagement process included two sessions at each school for a total of 112 parent engagement sessions. The LCAP process also expanded outreach to students. This year's process engaged over 3,000 students, with sessions being conducted at every SAUSD Intermediate and high school.
13. Ten SAUSD schools received Silver Recognition by The California PBIS Coalition for implementing Positive Behavior Interventions and Supports with fidelity to the National PBIS Framework. Those schools included: Lincoln Elementary School, Franklin Elementary School, Fremont Elementary School, Heroes Elementary School, Kennedy Elementary School, Mendez Fundamental Intermediate School, Pio Pico, Elementary School, Davis Elementary School, Wilson Elementary School, and REACH Academy.

## **SANTA ANA UNIFIED SCHOOL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016**

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#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The 2016-2017 budget was adopted according to the statute prior to June 30, 2017. The District's revenue and expenditure projections are reflective of the Governor's May Revise Budget Proposal. In considering the District Budget for the 2016-2017 year, the Board of Education and District Management used the following criteria:

##### **Revenue:**

1. The District's major source of income is from the Local Control Funding Formula (LCFF). LCFF funding consists of Base, Supplemental, and Concentration grants, as well as Targeted Instructional Improvement Block Grant and Home-to School Transportation add-on programs.
2. Projected declining enrollment of -1629
3. Utilization of 2015-2016 P2 ADA to calculate LCFF funding
4. LCFF Gap funding of 54.84 percent
5. Statutory COLA of zero percent
6. Unduplicated count of 94.24 percent
7. LCFF Transfers to Deferred Maintenance Fund
8. Reduction in E-Rate and CTE revenue
9. Increased contribution to Ongoing and Major Maintenance Account
10. Removal of one-time Discretionary funds
11. Mandated Block Grant

##### **Expenditures were based on the following:**

1. Decreased in staffing allocation due to declining enrollment
2. Increased in non-management certificated salary due to a raise of 1 percent based on 2014-2015 salary schedules
3. Increased costs for STRS/PERS rates; Health and Welfare
4. Removal of one-time expenditures as well as a reduction in E-Rate infrastructure funding
5. Removal of carryover, however, it will be budgeted when the actual amounts are known
6. Removal of interfund transfer to Special Reserve Fund for Postemployment Benefits and Special Reserve Fund for Capital Outlay Projects for the remodeling of Santa Ana High School kitchen project
7. Increased Special Education costs

## SANTA ANA UNIFIED SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

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Staffing ratios:

	Staffing Ratio	Enrollment
Transitional Kindergarten	29:1	1,019
Kindergarten	29:1	3,837
Grade one	29:1	3,307
Grade two	29:1	3,685
Grade three	29:1	4,106
Grades four through five	29:1	8,004
Grades six through eight	35:1	11,469
Grades nine through twelve	36:1	14,327

The District has not made any budget reductions since the implementation of the LCFF in 2013-2014.

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Director of Accounting, at Santa Ana Unified School District, 1601 East Chestnut Avenue, Santa Ana, California, 92701-6322, or e-mail at [dawn.piatek@sausd.us](mailto:dawn.piatek@sausd.us).



# SANTA ANA UNIFIED SCHOOL DISTRICT

## STATEMENT OF NET POSITION

JUNE 30, 2016

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Deposits and investments	\$ 271,567,089
Receivables	47,858,104
Prepaid expenses	62,299
Stores inventories	1,439,111
Capital Assets	
Land and construction in process	238,778,347
Other capital assets	975,452,954
Less: accumulated depreciation	(199,348,816)
Total Capital Assets	<u>1,014,882,485</u>
<b>Total Assets</b>	<u><b>1,335,809,088</b></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charge on refunding	511,023
Deferred outflows of resources related to pensions	117,694,579
<b>Total Deferred Outflows         of Resources</b>	<u><b>118,205,602</b></u>
<b>LIABILITIES</b>	
Accounts payable	49,915,100
Accrued interest payable	4,091,119
Unearned revenue	28,189,577
Long-Term Obligations:	
Current portion of long-term obligations other than pensions	18,287,905
Noncurrent portion of long-term obligations other than pensions	477,325,050
Total Long-Term Obligations	<u>495,612,955</u>
Aggregate net pension liability	470,754,855
<b>Total Liabilities</b>	<u><b>1,048,563,606</b></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	97,130,041
<b>NET POSITION</b>	
Net investment in capital assets	677,648,499
Restricted for:	
Debt service	27,431,882
Capital projects	43,694,929
Educational programs	14,591,802
Other activities	40,546,275
Unrestricted	(495,592,344)
<b>Total Net Position</b>	<u><b>\$ 308,321,043</b></u>

The accompanying notes are an integral part of these financial statements.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>Governmental Activities:</b>					
Instruction	\$ 408,178,037	\$ 956,043	\$ 85,103,381	\$ 117,680	\$ (322,000,933)
Instruction-related activities:					
Supervision of instruction	27,318,338	59,313	10,410,116	-	(16,848,909)
Instructional library, media, and technology	4,158,838	152	132,942	-	(4,025,744)
School site administration	38,680,161	12,397	2,640,916	-	(36,026,848)
Pupil services:					
Home-to-school transportation	10,700,661	-	-	-	(10,700,661)
Food services	38,617,463	1,153,106	33,809,026	-	(3,655,331)
All other pupil services	31,631,504	100,793	10,221,971	-	(21,308,740)
Administration:					
Data processing	6,089,878	2,553	1,289	-	(6,086,036)
All other administration	43,664,689	57,402	5,012,473	-	(38,594,814)
Plant services	55,910,599	6,687	509,557	-	(55,394,355)
Ancillary services	5,367,291	579	47,330	-	(5,319,382)
Community services	140,955	9	40	-	(140,906)
Enterprise services	186,297	6,429	168,674	-	(11,194)
Interest on long-term obligations	21,543,431	-	-	-	(21,543,431)
Other outgo	4,727,577	339,133	3,687,685	-	(700,759)
<b>Total Governmental Activities</b>	<b>\$ 696,915,719</b>	<b>\$ 2,694,596</b>	<b>\$ 151,745,400</b>	<b>\$ 117,680</b>	<b>(542,358,043)</b>
<b>General revenues and subventions:</b>					
Property taxes, levied for general purposes					132,251,850
Property taxes, levied for debt service					19,390,661
Taxes levied for other specific purposes					3,477,659
Federal and State aid not restricted to specific purposes					398,865,212
Interest and investment earnings					1,081,108
Miscellaneous					51,040,743
<b>Subtotal, General Revenues</b>					<b>606,107,233</b>
<b>Change in Net Position</b>					<b>63,749,190</b>
Net Position - Beginning					244,571,853
Net Position - Ending					<b>\$ 308,321,043</b>

The accompanying notes are an integral part of these financial statements.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## GOVERNMENTAL FUNDS

### BALANCE SHEET

JUNE 30, 2016

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Deposits and investments	\$ 105,647,673	\$ 34,629,876	\$ 102,094,362	\$ 242,371,911
Receivables	38,158,145	741,495	7,360,306	46,259,946
Due from other funds	10,852,346	1,580,666	2,214,267	14,647,279
Prepaid expenditures	62,299	-	-	62,299
Stores inventories	895,081	-	544,030	1,439,111
<b>Total Assets</b>	<b>\$ 155,615,544</b>	<b>\$ 36,952,037</b>	<b>\$ 112,212,965</b>	<b>\$ 304,780,546</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 43,731,332	\$ 1,053,165	\$ 4,442,672	\$ 49,227,169
Due to other funds	9,439,016	4,433	7,125,281	16,568,730
Unearned revenue	1,717,775	26,434,036	37,766	28,189,577
<b>Total Liabilities</b>	<b>54,888,123</b>	<b>27,491,634</b>	<b>11,605,719</b>	<b>93,985,476</b>
<b>Fund Balances:</b>				
Nonspendable	1,147,380	-	551,694	1,699,074
Restricted	14,492,860	3,237,710	99,335,195	117,065,765
Committed	8,047,582	-	718,660	8,766,242
Assigned	64,711,884	6,222,693	1,697	70,936,274
Unassigned	12,327,715	-	-	12,327,715
<b>Total Fund Balances</b>	<b>100,727,421</b>	<b>9,460,403</b>	<b>100,607,246</b>	<b>210,795,070</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 155,615,544</b>	<b>\$ 36,952,037</b>	<b>\$ 112,212,965</b>	<b>\$ 304,780,546</b>

The accompanying notes are an integral part of these financial statements.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2016

<b>Total Fund Balance - Governmental Funds</b>		<b>\$ 210,795,070</b>
<b>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:</b>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 1,214,231,301	
Accumulated depreciation is	<u>(199,348,816)</u>	
Net Capital Assets		1,014,882,485
Expenditures relating to contributions made to pension plans were recognized on the modified accrual basis, but are not recognized on the accrual basis.		39,099,415
In governmental funds, unmatured interest on long-term obligations is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term obligations is recognized when it is incurred.		(4,091,119)
An internal service fund is used by the District's management to charge the costs of the workers' compensation insurance program to the individual funds. The assets and liabilities of the internal service fund are included with governmental activities.		18,313,060
Deferred amounts on refunding (difference between the reacquisition price and net carrying amount of refunded debt) are capitalized and amortized over the remaining life of the new or old debt (whichever is greater) are included with governmental activities.		511,023
The net change in proportionate share of net pension liability as of the measurement date is not recognized as an expenditure under the modified accrual basis, but is recognized on the accrual basis over the expected average remaining service life of members receiving pension benefits.		21,834,038
The difference between projected and actual earnings on pension plan investments are not recognized on the modified accrual basis, but are recognized on the accrual basis as an adjustment to pension expense.		(33,392,228)
The differences between expected and actual experience in the measurement of the total pension liability are not recognized on the modified accrual basis, but are recognized on the accrual basis over the expected average remaining service life of members receiving pension benefits.		(90,976)
The changes of assumptions is not recognized as an expenditure under the modified accrual basis, but is recognized on the accrual basis over the expected average remaining service life of members receiving pension benefits.		(6,885,711)
Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		(470,754,855)
Long-term obligations, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term obligations at year-end consist of:		
General obligation bonds	263,918,139	
Premium on issuance of bonds	8,036,509	
Certificates of participation	58,188,748	
Premium on issuance of certificates	1,124,431	
Qualified zone academy bonds	11,500,000	
Compensated absences (vacations)	1,427,201	
Career Technical Education facilities program loan	810,264	
Net OPEB obligation	55,618,044	
In addition, the District has issued "capital appreciation" bonds and certificates. The accretion of interest on those bonds and certificates to date is the following:		
	<u>81,275,823</u>	
Total Long-Term Obligations		(481,899,159)
<b>Total Net Position - Governmental Activities</b>		<b>\$ 308,321,043</b>

The accompanying notes are an integral part of these financial statements.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## GOVERNMENTAL FUNDS

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2016

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Local Control Funding Formula	\$ 489,808,998	\$ -	\$ 1,065,757	\$ 490,874,755
Federal sources	49,331,463	-	36,526,930	85,858,393
Other State sources	104,728,530	24,443,827	8,639,981	137,812,338
Other local sources	16,265,250	335,053	30,288,149	46,888,452
<b>Total Revenues</b>	<b>660,134,241</b>	<b>24,778,880</b>	<b>76,520,817</b>	<b>761,433,938</b>
<b>EXPENDITURES</b>				
Current				
Instruction	384,608,091	-	3,936,112	388,544,203
Instruction-related activities:				
Supervision of instruction	25,595,806	-	408,513	26,004,319
Instructional library, media, and technology	4,109,270	-	-	4,109,270
School site administration	37,836,760	-	380,996	38,217,756
Pupil services:				
Home-to-school transportation	10,695,191	-	-	10,695,191
Food services	1,154,650	-	37,289,217	38,443,867
All other pupil services	29,010,966	-	316,893	29,327,859
Administration:				
Data processing	6,059,776	-	-	6,059,776
All other administration	39,963,950	-	2,035,982	41,999,932
Plant services	52,026,605	49,454	3,578,994	55,655,053
Facility acquisition and construction	3,237,174	32,475,511	13,321,696	49,034,381
Ancillary services	5,323,820	-	-	5,323,820
Community services	139,454	-	-	139,454
Other outgo	4,727,577	-	-	4,727,577
Enterprise services	3,250	-	172,496	175,746
Debt service				
Principal	251,524	-	12,990,000	13,241,524
Interest and other	5,639	-	12,482,092	12,487,731
<b>Total Expenditures</b>	<b>604,749,503</b>	<b>32,524,965</b>	<b>86,912,991</b>	<b>724,187,459</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>55,384,738</b>	<b>(7,746,085)</b>	<b>(10,392,174)</b>	<b>37,246,479</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	2,567,096	6,023,957	8,591,053
Transfers out	(7,977,961)	(1,437,022)	-	(9,414,983)
<b>Net Financing Sources (Uses)</b>	<b>(7,977,961)</b>	<b>1,130,074</b>	<b>6,023,957</b>	<b>(823,930)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>47,406,777</b>	<b>(6,616,011)</b>	<b>(4,368,217)</b>	<b>36,422,549</b>
<b>Fund Balances - Beginning</b>	<b>53,320,644</b>	<b>16,076,414</b>	<b>104,975,463</b>	<b>174,372,521</b>
<b>Fund Balances - Ending</b>	<b>\$ 100,727,421</b>	<b>\$ 9,460,403</b>	<b>\$ 100,607,246</b>	<b>\$ 210,795,070</b>

The accompanying notes are an integral part of these financial statements.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2016

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Total Net Change in Fund Balances - Governmental Funds \$ 36,422,549  
Amounts Reported for Governmental Activities in the Statement of  
Activities are Different Because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which capital outlays exceeds depreciation in the period.

Capital outlays	\$ 51,400,239	
Depreciation expense	<u>(20,957,017)</u>	
Net Expense Adjustment		30,443,222

In the Statement of Activities, certain operating expenses - compensated absences (vacations) is measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation earned was less than the amounts paid by \$470,557.

470,557

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.

(3,534,984)

In governmental funds, OPEB costs are recognized when employer contributions are made. In the Statement of Activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(6,327,282)

Under the modified basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes of the following balances:

Amortization of debt premium	497,509	
Amortization of deferred charge on refunding	<u>(36,502)</u>	461,007

The accompanying notes are an integral part of these financial statements.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES (Continued) FOR THE YEAR ENDED JUNE 30, 2016

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Payment of principal on long-term obligations is an expenditure in the governmental funds, but it reduces long-term obligations in the Statement of Net Position and does not affect the Statement of Activities:

General obligation bonds	\$ 9,605,000
Certificates of participation	3,385,000
CTE facilities program loan	251,524

Interest on long-term obligations in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the Statement of Activities is the result of the two factors. First, accrued interest on the general obligation bonds and certificates of participation decreased by \$88,480, and second, \$9,605,187 of additional interest was accreted on the District's capital appreciation general obligation bonds and certificates of participation.

(9,516,707)

An internal service fund is used by the District's management to charge the costs of the workers' compensation insurance program to the individual funds. The net change of the Internal Service Fund is reported with governmental activities.

2,089,304

**Change in Net Position of Governmental Activities**

\$ 63,749,190

The accompanying notes are an integral part of these financial statements.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## PROPRIETARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2016

	<b>Governmental Activities - Internal Service Fund</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Deposits and investments	\$ 29,195,178
Receivables	1,598,158
Due from other funds	6,457,071
<b>Total Current Assets</b>	<b>37,250,407</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable	687,931
Due to other funds	4,535,620
Current portion of long-term obligations	3,441,381
<b>Total Current Liabilities</b>	<b>8,664,932</b>
<b>Noncurrent Liabilities</b>	
Noncurrent portion of long-term obligations	10,272,415
<b>NET POSITION</b>	
Restricted	18,313,060
<b>Total Net Position</b>	<b>\$ 18,313,060</b>

The accompanying notes are an integral part of these financial statements.



# SANTA ANA UNIFIED SCHOOL DISTRICT

## PROPRIETARY FUNDS

### STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION FOR THE YEAR ENDED JUNE 30, 2016

	<b>Governmental Activities - Internal Service Fund</b>
<b>OPERATING REVENUES</b>	
Local and intermediate sources	<u>\$ 20,334,492</u>
<b>OPERATING EXPENSES</b>	
Payroll costs	11,767,406
Supplies and materials	335,896
Other operating cost	<u>7,136,410</u>
<b>Total Operating Expenses</b>	<u>19,239,712</u>
<b>Operating Income</b>	<u>1,094,780</u>
<b>NONOPERATING REVENUES</b>	
Interest income	170,594
Transfers in	<u>823,930</u>
<b>Total Nonoperating Revenues</b>	<u>994,524</u>
<b>Change in Net Position</b>	<u>2,089,304</u>
<b>Total Net Position - Beginning</b>	<u>16,223,756</u>
<b>Total Net Position - Ending</b>	<u><u>\$ 18,313,060</u></u>

The accompanying notes are an integral part of these financial statements.

# **SANTA ANA UNIFIED SCHOOL DISTRICT**

## **PROPRIETARY FUNDS**

### **STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Governmental Activities - Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash receipts from customers	\$ 18,276,081
Other operating cash receipts	41,878
Cash payments to other suppliers of goods or services	(4,944,379)
Cash payments to employees for services	(9,181,562)
Other operating cash payments	(6,628,723)
Net Cash Used by Operating Activities	(2,436,705)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfer from other funds	823,930
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on investments	170,594
Net decrease in cash and cash equivalents	(1,442,181)
Cash and cash equivalents - Beginning	30,637,359
Cash and cash equivalents - Ending	\$ 29,195,178
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES:</b>	
Operating income	\$ 1,094,780
Changes in assets and liabilities:	
Receivables	(964,179)
Due from other funds	(1,052,354)
Accounts payable	(4,608,483)
Due to other fund	2,585,844
Claims liability	507,687
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	<b>\$ (2,436,705)</b>

The accompanying notes are an integral part of these financial statements.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## FIDUCIARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2016

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Deposits and investments	\$ 2,931,022
Receivables	765
<b>Total Assets</b>	<u><u>\$ 2,931,787</u></u>
<b>LIABILITIES</b>	
Due to student groups	\$ 1,643,495
Due to bondholders	1,288,292
<b>Total Liabilities</b>	<u><u>\$ 2,931,787</u></u>

The accompanying notes are an integral part of these financial statements.

# **SANTA ANA UNIFIED SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2016**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Financial Reporting Entity**

The Santa Ana Unified School District (the District) was organized in 1888 under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades K-12 as mandated by the State and/or Federal agencies. The District operates thirty-six elementary schools, nine middle schools, six high schools, one charter school, ten special schools/programs, and three alternative high schools.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Santa Ana Unified School District, this includes general operations, food service, and student related activities of the District.

#### **Component Units**

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. For financial reporting purposes, the component unit discussed below has a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and thus is included in the financial statements of the District. The component unit, although a legally separate entity, is reported in the financial statements using the blended presentation method as if it were part of the District's operations because the governing board of the component unit is essentially the same as the governing board of the District and because its purpose is to finance the construction of facilities to be used for the direct benefit of the District.

The Santa Ana Unified School District Public Facilities Corporation (the Corporation) is a nonprofit, public benefit corporation incorporated under the laws of the State of California and recorded by the Secretary of State. The Corporation was formed for the sole purpose of providing financial assistance to the District by acquiring, constructing, financing, selling, and leasing public facilities, land, personal property, and equipment for the use and benefit of the District. The District leases certain school facilities from the corporation under various lease-purchase agreements recorded in long-term obligations.

The Corporation's financial activity is presented in the financial statements as the Capital Project Fund for Blended Component Units and the Debt Service Fund for Blended Component Units. Certificates of participation and qualified zone academy bonds issued by the Corporation are included as long-term obligations in the government-wide financial statements. Individually-prepared financial statements are not prepared for the Corporation.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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On August 24, 2004, the District voted to establish Community Facilities District (CFD) No. 2004-1 and to authorize the levy of special taxes. The purpose of the agreement is to provide for the issuance of certain debt obligations to provide and finance the design, acquisition and construction of certain public facilities, pursuant to the Mello-Roos Community Facilities Act of 1982, as amended. The CFD is authorized to levy special taxes on parcels of taxable property within the CFD to pay the principal and interest on the bonds. The CFD financial activity is presented in the Agency Fund. Debt instruments issued by the CFD do not represent liabilities of the District or component unit and is not included in the District-wide financial statements.

### Other Related Entities

**Charter School** The District has approved Charters for Orange County Educational Arts Academy (OCEAA), Edward B. Cole Senior Academy of Santa Ana, El Sol Science and Arts Academy of Santa Ana, NOVA Academy, Orange County High School of the Arts, and Advanced Learning Academy pursuant to *Education Code* Section 47605. The Charters for Orange County Educational Arts Academy (OCEAA), Edward B. Cole Senior Academy of Santa Ana, El Sol Science and Arts Academy of Santa Ana, NOVA Academy, Orange County High School of the Arts are direct-funded and are not considered component units of the District. The Charter Schools are independent of the District, but subject to periodic charter renewal by the District. The Advanced Learning Academy is operated by the District, and its financial activity is presented in the Charter School Fund.

### Basis of Presentation Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

### Major Governmental Funds

**General Fund** The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

Two funds currently defined as special revenue funds in the California State Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, and Fund 20, Special Reserve Fund for Other Postemployment Benefits, are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds function effectively as extension of the General Fund, and accordingly have been combined with the General Fund for presentation in these audited financial statements.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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As a result, the General Fund reflects an increase in assets and fund balance of \$20,038,644 an increase in revenues and other financing sources of \$13,725, and a decrease in expenditures and other financing uses of \$17,024,786.

**Special Reserve Fund for Capital Outlay Projects** The Special Reserve Capital Outlay Projects Fund exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

### Non-Major Governmental Funds

**Special Revenue Funds** The Special Revenue funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

**Charter School Fund** The Charter School Fund may be used by authorizing districts to account separately for the activities of district-operated charter schools that would otherwise be reported in the authorizing Districts General Fund.

**Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

**Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

**Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for State apportionments and the District's contributions for deferred maintenance purposes (*Education Code* Sections 17582-17587) and for items of maintenance approved by the State Allocation Board.

**Capital Project Funds** The Capital Project funds are used to account for financial resources that are restricted, committed, or assigned to the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

**Building Fund** The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

**Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* Sections 17620-17626). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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**County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State Schools Facilities Fund (Proposition 1D) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

**Capital Project Fund for Blended Component Units** The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District under generally accepted accounting principles (GAAP).

**Debt Service Funds** The Debt Service funds are used to account for the accumulation of restricted, committed, or assigned resources for and the payment of principal and interest on general long-term obligations.

**Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

**Debt Service Fund for Blended Component Units** This fund is used for the accumulation of resources for and the retirement of principal and interest on debt issued by entities that are considered blended component units of the District under GAAP.

**Proprietary Funds** Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the local education agency, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The District has the following proprietary fund:

**Internal Service Fund** Internal Service funds may be used to account for goods or services provided to other funds of the District on a cost-reimbursement basis. The District operates a property and liability, dental, vision, and workers' compensation self-insurance fund that is accounted for in an internal service fund.

**Fiduciary Funds** Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Trust funds are used to account for the assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore, not available to support the District's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB) and receipt of special taxes and assessments used to pay principal and interest on non-obligatory bonds of the financial reporting entity.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### Basis of Accounting - Measurement Focus

**Government - Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues of the activities of the District and for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from the cafeteria special revenue fund and the internal service fund, and the restrictions on their use.

**Fund Financial Statements** Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

**Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

**Proprietary Funds** Proprietary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.



# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

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**Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

**Revenues - Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 45 or 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue** Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received before the eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

### **Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

# **SANTA ANA UNIFIED SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2016**

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### **Investments**

Investments held at June 30, 2016, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county investment pools are determined by the program sponsor.

### **Prepaid Expenditures (Expenses)**

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefit period. The District has chosen to report the expenditures when incurred.

### **Stores Inventories**

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the weighted average basis. The costs of inventory items are recorded as expenditures in the governmental funds when used.

### **Capital Assets and Depreciation**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$10,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets is the same as those used for the capital assets of governmental funds.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings and improvements, 25 to 50 years; furniture and equipment, 15 to 20; years, and vehicles, eight years.

### **Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental columns of the Statement of Net Position.

# **SANTA ANA UNIFIED SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016**

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### **Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

### **Accrued Liabilities and Long - Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term obligations are recognized as liabilities in the governmental fund financial statements when due.

### **Debt Issuance Costs, Premiums and Discounts**

In the government-wide financial statements and in the proprietary fund type financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net Position. Debt premiums and discounts, as well as issuance costs related to prepaid insurance costs are amortized over the life of the bonds using the straight-line method.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for the unamortized charge on the refunding of general obligation bonds and for pension related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

### Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

### Fund Balances - Governmental Funds

As of June 30, 2016, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

# **SANTA ANA UNIFIED SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2016**

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### **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

### **Minimum Fund Balance Policy**

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than two percent of General Fund expenditures and other financing uses.

### **Net Position**

Net position represents the difference between assets and liabilities. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$126,264,888 of restricted net position, which is restricted by enabling legislation.

### **Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are charges to other funds for self-insurance. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### **Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities column of the statement of activities.

### **Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### Budgetary Data

The budgetary process is prescribed by provisions of the California *Education Code* and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1<sup>st</sup> of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

### Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Orange bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

### Change in Accounting Principles

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

The District has implemented the provisions of this Statement as of June 30, 2016.

In June 2015, the GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement No. 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement No. 68 for pension plans and pensions that are within their respective scopes.

The provisions in this Statement effective as of June 30, 2016, include the provisions for assets accumulated for purposes of providing pensions through defined benefit plans and the amended provisions of Statements No. 67 and No. 68. The District has implemented these provisions as of June 30, 2016. The provisions in this Statement related to defined benefit pensions that are not within the scope of Statement No. 68 are effective for periods beginning after June 15, 2016.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

The District has implemented the provisions of this Statement as of June 30, 2016.

In December 2015, the GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant.

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes. If an external investment pool does not meet the criteria in this Statement, the pool's participants should measure their investments in that pool at fair value, as provided in paragraph 11 of Statement No. 31, as amended.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

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This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals.

The District has implemented the provisions of this Statement as of June 30, 2016.

#### **New Accounting Pronouncements**

In June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement No. 43, and Statement No. 50, *Pension Disclosures*.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2016. Early implementation is encouraged.

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. Early implementation is encouraged.



# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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In August 2015, the GASB issued Statement No. 77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

- Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients
- The gross dollar amount of taxes abated during the period
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. Early implementation is encouraged.

In December 2015, the GASB issued Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions.

Prior to the issuance of this Statement, the requirements of Statement No. 68 applied to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts that meet the criteria in paragraph 4 of that Statement.

This Statement amends the scope and applicability of Statement No. 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Early implementation is encouraged.

In January 2016, the GASB issued Statement No. 80, *Blending Requirements for Certain Component Units - amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Early implementation is encouraged.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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In March 2016, the GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Early implementation is encouraged.

In March 2016, the GASB issued Statement No. 82, *Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Early implementation is encouraged.

## NOTE 2 - DEPOSITS AND INVESTMENTS

### Summary of Deposits and Investments

Deposits and investments as of June 30, 2016, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 271,567,089
Fiduciary funds	2,931,022
Total Deposits and Investments	<u>\$ 274,498,111</u>

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

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Deposits and investments as of June 30, 2016, consist of the following:

Cash on hand and in banks	\$ 5,465,821
Cash in revolving	747,664
Investments	<u>268,284,626</u>
Total Deposits and Investments	<u>\$ 274,498,111</u>

#### Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**Investment in County Treasury** - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

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#### General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Authorized Under Debt Agreements

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds and Notes	N/A	None	None
Registered State Bonds and Notes	N/A	None	None
U.S. Treasury Obligations	N/A	None	None
U.S. Agency Securities	N/A	None	None
Farmer Credit System Bonds and Notes	N/A	None	None
Farmers Home Administration Certificates	N/A	None	None
Federal Housing Administration Debentures	N/A	None	None
Federal National Mortgage Association Obligations	N/A	None	None
Federal Home Loan Bank System Obligations	N/A	None	None
Federal Home Loan Mortgage Corporation Obligations	N/A	None	None
Student Loan Marketing Association Obligations	N/A	None	None
Resolution Funding Corporation Obligations	N/A	None	None
General Services Administration Certificates	N/A	None	None
Government National Mortgage Association Obligations	N/A	None	None
U.S. Maritime Administration Obligations	N/A	None	None
U.S. Department of Housing and Urban Development Bonds and Notes	N/A	None	None
Money Market Funds	N/A	None	None
Deposit Accounts, Time Certificates of Deposit, Negotiable Certificates of Deposit	180 days	None	None
Commercial Paper	270 days	None	None
Federal Funds and Bankers Acceptance	365 days	None	None
Repurchase Agreement	30 days	None	None
Investment Agreement	N/A	None	None
Prefunded Municipal Bonds	N/A	None	None
State Investment Fund	N/A	None	None

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the county pool and purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

Investment Type	Reported Amount	Average Maturity in Days/ Maturity Date
Orange County Treasury Investment Pool	\$ 257,205,714	339 days
Dreyfus Institutional Reserve Treasury Money Market Fund	811,928	14 days
INVESCO Government and Agency Money Market Fund	1,443	1 - 180 days
BNP Paribas Fortis New	3,775,124	10/27/16
Abbey National Commercial Paper	6,490,417	12/19/16
Total	<u>\$ 268,284,626</u>	

#### Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the *California Government Code*, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

The investment in the Orange County Treasury Investment Pool is not required to rated, nor has it been rated as of June 30, 2016. The investment in Dreyfus Institutional Reserve Treasury Money Market Fund and the investment in INVESCO Government and Agency Money Market Fund have been rated Aaa-mf by Moody's Investor Service as of June 30, 2016. The investments in BNP Paribas Fortis New has been rated P-1 by Moody's Investor Service as of June 30, 2016. The investment in Abbey National Treasury has been rated P-1 by Standard and Poor's as of June 30, 2016.

#### Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the *California Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2016, the District's bank balance of \$4,278,285 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

# **SANTA ANA UNIFIED SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016**

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### **Custodial Credit Risk - Investments**

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Of the investments in ABBEY NATIONAL TREASURY and BNP Paribas Fortis New of \$10,265,541, the District has a custodial credit risk exposure of \$10,265,541 because the related securities are uninsured, unregistered and held by the brokerage firm which is also the counterparty for these securities. The District does not have a policy limiting the amount of securities that can be held by counterparties.

### **NOTE 3 - FAIR VALUE MEASUREMENTS**

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Orange County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

The District's fair value measurements are as follows at June 30, 2016:

Investment Type	Reported Amount	Fair Value Measurements Using	
		Level 2 Inputs	Uncategorized
Orange County Treasury Investment Pool	\$ 257,205,714	\$ -	\$ 257,205,714
Dreyfus Institutional Reserve Treasury Money Market Fund	811,928	811,928	-
INVESCO Government and Agency Money Market Fund	1,443	1,443	-
BNP Paribas Fortis New	3,775,124	3,775,124	-
Abbey National Commercial Paper	6,490,417	6,490,417	-
Total	<u>\$ 268,284,626</u>	<u>\$ 11,078,912</u>	<u>\$ 257,205,714</u>

### NOTE 4 - RECEIVABLES

Receivables at June 30, 2016, consisted of intergovernmental grants, entitlements, interest and other local sources. All receivables are considered collectible in full.

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Funds
Federal Government						
Categorical aid	\$ 14,441,182	\$ -	\$ 5,976,988	\$ -	\$ 20,418,170	\$ -
State Government						
Categorical aid	4,594,383	-	720,873	-	5,315,256	-
Lottery	5,877,836	-	-	-	5,877,836	-
Local Government						
Interest	75,690	21,848	43,267	11,619	152,424	765
Regional occupational program	998,719	-	-	-	998,719	-
Other LEA	1,106,982	-	-	-	1,106,982	-
Other Local Sources	11,063,353	719,647	619,178	1,586,539	13,988,717	-
Total	<u>\$ 38,158,145</u>	<u>\$ 741,495</u>	<u>\$ 7,360,306</u>	<u>\$ 1,598,158</u>	<u>\$ 47,858,104</u>	<u>\$ 765</u>



# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<b>Governmental Activities</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 136,172,405	\$ -	\$ -	\$ 136,172,405
Construction in progress	51,205,703	51,400,239	-	102,605,942
Total Capital Assets Not Being Depreciated	187,378,108	51,400,239	-	238,778,347
Capital Assets Being Depreciated:				
Land improvements	24,920,609	-	-	24,920,609
Buildings and improvements	936,423,135	-	-	936,423,135
Furniture and equipment	14,109,210	-	-	14,109,210
Total Capital Assets Being Depreciated	975,452,954	-	-	975,452,954
Total Capital Assets	1,162,831,062	51,400,239	-	1,214,231,301
Less Accumulated Depreciation:				
Land improvements	18,197,026	530,587	-	18,727,613
Buildings and improvements	155,904,083	18,695,676	-	174,599,759
Furniture and equipment	4,290,690	1,730,754	-	6,021,444
Total Accumulated Depreciation	178,391,799	20,957,017	-	199,348,816
Governmental Activities Capital Assets, Net	\$ 984,439,263	\$ 30,443,222	\$ -	\$ 1,014,882,485

Depreciation expense was charged as a direct expense to governmental functions as follows:

<b>Governmental Activities</b>	
Instruction	\$ 15,172,880
Supervision of instruction	1,005,937
All other pupil services	1,152,636
All other administration	1,446,034
Plant services	2,179,530
Total Depreciation Expenses Governmental Activities	<u>\$ 20,957,017</u>

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 6 - INTERFUND TRANSACTIONS

#### Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2016, between major and non-major governmental funds, and the internal service fund are as follows:

Due To	Due From				Total
	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Internal Service Fund	
General Fund	\$ -	\$ 2,467	\$ 6,314,259	\$ 4,535,620	\$ 10,852,346
Special Reserve Fund for Capital Outlay Projects	1,067,096	-	513,570	-	1,580,666
Non-Major Governmental Funds	2,212,835	480	952	-	2,214,267
Internal Service Fund	6,159,085	1,486	296,500	-	6,457,071
Total	\$ 9,439,016	\$ 4,433	\$ 7,125,281	\$ 4,535,620	\$ 21,104,350

A balance of \$1,005,825 due to the General Fund from the Child Development Non-Major Governmental Fund resulted from operating costs.

A balance of \$1,654,214 due to the General Fund from the Charter School Non-Major Governmental Fund resulted from operating costs.

A balance of \$3,637,172 due to the General Fund from the Cafeteria Non-Major Governmental Fund resulted from indirect costs and reimbursement of operating costs.

The balance of \$4,535,620 due to the General Fund from the Internal Service Fund resulted from reimbursement of excess contributions and a temporary loan.

A balance of \$620,073 due to the Charter School Non-Major Governmental Fund from the General Fund resulted from allocation of various categorical funds.

A balance of \$76,473 due to the Cafeteria Non-Major Governmental Fund from the General Fund resulted from catering.

A balance of \$60,000 due to the Deferred Maintenance Non-Major Governmental Fund from the General Fund resulted from reimbursement of deferred maintenance projects.

A balance of \$1,440,230 due to the Capital Facilities Non-Major Governmental Fund from the General Fund resulted from reclassification of building/modernization expenses.

The balance of \$1,067,096 due to the Special Reserve Fund for Capital Outlay Projects from the General Fund resulted from reclassification of building/modernization expenses.

The balance of \$6,159,085 due to the Internal Service Fund from the General Fund resulted from insurance premiums.

All remaining balance resulted from the time lag between the date that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transaction are recorded in the accounting system, and (3) payments between funds are made.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Operating Transfers

Interfund transfers for the year ended June 30, 2016, consisted of the following:

Transfer To	Transfer From		Total
	General Fund	Special Reserve Fund for Capital Outlay Projects	
Special Reserve Fund for Capital Outlay Projects	\$ 2,567,096	\$ -	\$ 2,567,096
Non-Major Governmental Funds	4,586,935	1,437,022	6,023,957
Internal Service Funds	823,930	-	823,930
Total	\$ 7,977,961	\$ 1,437,022	\$ 9,414,983

The General Fund transferred to the Special Reserve Fund for Capital Outlay Projects for capital projects costs. \$ 2,567,096

The General Fund transferred to the Charter School Special Revenue Non-Major Governmental Fund for repayment of program costs. 303,879

The General Fund transferred to the Cafeteria Non-Major Governmental Fund for repayment of indirect costs charged for program. 515,489

The General Fund transferred to the Debt Service Non-Major Governmental Fund for Blended Component Units for debt service payments. 3,767,567

The General Fund transferred to the Internal Service Non-Major Governmental Fund for health and welfare benefits related costs. 823,930

The Special Reserve Fund for Capital Outlay Projects transferred to the Debt Service Non-Major Governmental Fund for Blended Component Units for reimbursement of solar project expenditures. 1,437,022

Total \$ 9,414,983

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 7 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2016, consisted of the following:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities
Vendor payables	\$ 38,944	\$ -	\$ 18,185	\$ -	\$ 57,129
LCFF apportionment	15,430,837	-	35,055	-	15,465,892
Salaries and benefits	15,767,012	7,101	1,165,950	687,931	17,627,994
Books and supplies	5,145,868	-	956,083	-	6,101,951
Construction	1,460,386	1,045,422	1,054,376	-	3,560,184
Services and other operating payables	5,888,285	642	1,213,023	-	7,101,950
Total	\$ 43,731,332	\$ 1,053,165	\$ 4,442,672	\$ 687,931	\$ 49,915,100

### NOTE 8 - UNEARNED REVENUE

Unearned revenue at June 30, 2016, consists of the following:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Activities
Federal financial assistance	\$ 66,239	\$ -	\$ -	\$ 66,239
State categorical aid	1,475,244	26,434,036	37,766	27,947,046
Other local	176,292	-	-	176,292
Total	\$ 1,717,775	\$ 26,434,036	\$ 37,766	\$ 28,189,577

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### NOTE 9 - LONG-TERM OBLIGATIONS

##### Summary

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016	Due in One Year
General obligation bonds	\$ 326,497,930	\$ 7,937,105	\$ 9,605,000	\$ 324,830,035	\$ 10,175,000
Premium on issuance	8,477,796	-	441,287	8,036,509	-
Certificates of participation	80,269,593	1,668,082	3,385,000	78,552,675	4,420,000
Premium on issuance	1,180,653	-	56,222	1,124,431	-
2002 Qualified zone academy bonds	7,000,000	-	-	7,000,000	-
2005 Qualified zone academy bonds	4,500,000	-	-	4,500,000	-
Career Technical Education facilities program loan	1,061,788	-	251,524	810,264	251,524
Compensated absences	1,897,758	-	470,557	1,427,201	-
Claims liability	13,206,109	3,949,068	3,441,381	13,713,796	3,441,381
Other postemployment benefits (OPEB)	49,290,762	16,758,432	10,431,150	55,618,044	-
	<u>\$ 493,382,389</u>	<u>\$ 30,312,687</u>	<u>\$ 28,082,121</u>	<u>\$ 495,612,955</u>	<u>\$ 18,287,905</u>

Payments made on the general obligation bonds are made by the Bond Interest and Redemption Fund with local revenues. Payments for the certificates of participation are made by the Debt Service Fund for Blended Component Units. Career Technical Education facilities program loan will be paid by the General Fund. The accrued vacation will be paid by the fund for which the employees worked. The claims liability is paid from the Internal Service Fund. Other postemployment benefits are generally paid by the General Fund.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2016**

### General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2015	Accreted	Redeemed	Bonds Outstanding June 30, 2016
10/30/02	08/01/32	2.68-5.53%	\$ 50,828,156	\$ 45,587,686	\$ 2,348,153	\$ 3,505,000	\$ 44,430,839
08/06/08	08/01/33	3.50-5.51%	99,997,856	95,852,215	1,185,327	1,525,000	95,512,542
11/12/09	08/01/29	3.00-4.25%	49,775,000	41,000,000	-	2,065,000	38,935,000
11/20/09	08/01/47	6.54-7.337%	34,861,114	51,021,075	3,950,480	-	54,971,555
11/20/09	09/15/26	5.91%	19,240,000	19,240,000	-	-	19,240,000
12/02/10	08/01/20	3.00-5.00%	8,591,011	7,646,954	453,145	1,195,000	6,905,099
12/02/10	08/01/28	6.45%	17,535,000	17,535,000	-	-	17,535,000
12/02/10	08/01/41	6.80-7.10%	19,775,000	19,775,000	-	-	19,775,000
12/02/10	08/01/22	2.50-5.00%	12,290,000	9,840,000	-	1,075,000	8,765,000
09/19/12	08/01/32	2.00-3.40%	19,720,000	19,000,000	-	240,000	18,760,000
				\$ 326,497,930	\$ 7,937,105	\$ 9,605,000	\$ 324,830,035

### 1999 General Obligation Bonds, Series 2002B

On October 30, 2002, the District issued capital appreciation bonds in the amount of \$50,828,156 (accreting to \$110,565,000 at maturity) in order to finance the acquisition, construction, and improvement of school sites and facilities, including relieving overcrowding, improving student safety, repairing and renovating schools, and replacing portables with permanent classrooms. The bonds have a final maturity to occur on August 1, 2032, with interest rate yields ranging from 2.68 to 5.53 percent. At June 30, 2016, the principal balance outstanding was \$44,430,839 (including accreted interest to date).

### 2008 General Obligation Bonds, Series A

On August 6, 2008, the District issued \$94,235,000 in current interest bonds and \$5,762,856 in capital appreciation bonds (accreting to \$22,700,000 at maturity) with an original premium of \$6,022,280. The bonds were issued to finance the acquisition, construction, and improvement of school sites and facilities, improving student safety, repairing and renovating schools, and replacing portables with modern classrooms. The bonds have a final maturity to occur on August 1, 2033, with interest rate yields ranging from 3.50 to 5.51 percent. At June 30, 2016, the principal balance outstanding was \$95,512,542 (including accreted interest to date). Unamortized premium received on the bonds as of June 30, 2016, was \$4,095,916.

### 2009 General Obligation Refunding Bonds

On November 12, 2009, the District issued \$49,775,000 in current interest bonds. The bonds were issued for the purpose of a partial refunding of \$46,220,000 of the District's outstanding Election of 1999, General Obligation Bond, Series 2000. The bonds have a final maturity to occur on August 1, 2029, with interest rate yields ranging from 3.0 to 4.25 percent. At June 30, 2016, the principal balance outstanding was \$38,935,000.

# **SANTA ANA UNIFIED SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2016**

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### **2008 General Obligation Bonds, Series B**

On November 20, 2009, the District issued capital appreciation bonds in the amount of \$34,861,114 (accreting to \$418,255,000 at maturity) with an original premium of \$1,809,422. The bonds were issued to finance the acquisition, construction, and improvement of the school sites and facilities, improving student safety, repairing and renovating schools, and replacing portables with modern classrooms. The bonds have a final maturity to occur on August 1, 2047, with interest rate yields ranging from 6.54 to 7.337 percent. At June 30, 2016, the principal balance outstanding was \$54,971,555 (including accreted interest to date). Unamortized premium received on the bonds as of June 30, 2016, was \$1,499,150.

### **2008 General Obligation Bonds, Series C**

On November 20, 2009, the District issued \$19,240,000 in qualified school construction bonds under the provisions of the American Recovery and Reinvestment Act of 2009. The bonds were issued to finance the acquisition, construction, and improvement of the school sites and facilities, improving student safety, repairing and renovating schools, and replacing portables with modern classrooms. The bonds have a final maturity to occur on September 15, 2026, with an interest rate yield of 5.91 percent. At June 30, 2016, the principal balance outstanding was \$19,240,000.

### **2008 General Obligation Bonds, Series D, Series E, Series F**

On December 2, 2010, the District issued \$6,445,000 in current interest bonds and \$2,146,011 (accreting to \$5,875,000 at maturity) in capital appreciation bonds with Series D. The bonds were issued to finance new construction and additions to and modernization of school facilities for the District. The bonds have a final maturity to occur on August 1, 2020, with interest rate yields ranging from 3.00 to 5.00 percent. At June 30, 2016, the principal balance outstanding was \$6,905,099 (including accreted interest to date).

On December 2, 2010, the District issued \$17,535,000 in current interest bonds with Series F. The bonds were issued to finance new construction and additions to and modernization of school facilities for the District. The bonds have a final maturity to occur on August 1, 2028, with an interest rate yield of 6.45 percent. The District has designated the Series F Bonds as "qualified school construction bonds" under Section 54F of the Internal Revenue Code of 1986, as amended, making the District eligible for cash subsidy payments from the United States Treasury. At June 30, 2016, the principal balance outstanding was \$17,535,000. Unamortized premium received on the bonds as of June 30, 2016 was \$1,943,872.

On December 2, 2010, the District issued \$19,775,000 in current interest bonds with Series E. The bonds were issued to finance new construction and additions to and modernization of school facilities for the District. The bonds have a final maturity to occur on August 1, 2041, with interest rate yields ranging from 6.80 to 7.10 percent. The District has designated the Series E Bonds as "Build America Bonds" under Section 55AA of the Internal Revenue Code of 1986, as amended, making the District eligible for cash subsidy payments from the United States Treasury. At June 30, 2016, the principal balance outstanding was \$19,775,000.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

### 2010 General Obligation Refunding Bonds

On December 2, 2010, the District issued \$12,290,000 in current interest bonds. The bonds were issued for the purpose of a partial refunding of \$12,300,000 of the District's outstanding Election of 1999, General Obligation Bonds, Series 2002. The bonds have a final maturity to occur on August 1, 2022, with interest rate yields ranging from 2.50 to 5.00 percent. At June 30, 2016, the principal balance outstanding was \$8,765,000. Unamortized premium received on the bonds as of June 30, 2016 was \$497,571.

### 2012 General Obligation Refunding Bonds

On September 19, 2012, the District issued \$19,720,000 in current interest bonds. The bonds were issued for the purpose of refunding \$19,050,000 of the District's outstanding 1999 General Obligation Bonds, Series 2002. The bonds have a final maturity to occur on August 1, 2032, with interest rate yields ranging from 2.00 to 3.40 percent. At June 30, 2016, the principal balance outstanding was \$18,760,000.

### Debt Service Requirements to Maturity

The bonds mature through 2048 as follows:

Fiscal Year	Principal Including Accreted Interest	Accreted Interest	Current Interest at Maturity	Total
2017	\$ 10,092,435	\$ 82,565	\$ 9,764,277	\$ 19,939,277
2018	10,588,776	246,224	9,469,321	20,304,321
2019	10,879,779	770,221	10,167,176	21,817,176
2020	10,352,722	2,032,278	11,087,489	23,472,489
2021	10,272,170	2,707,830	11,280,036	24,260,036
2022-2026	58,134,599	14,110,401	52,568,426	124,813,426
2027-2031	101,146,083	12,423,917	26,959,733	140,529,733
2032-2036	60,334,751	51,350,249	7,707,163	119,392,163
2037-2041	19,543,658	47,816,342	2,668,465	70,028,465
2042-2046	2,215,000	-	155,050	2,370,050
2047-2048	31,270,062	271,344,938	-	302,615,000
Total	\$ 324,830,035	\$ 402,884,965	\$ 141,827,136	\$ 869,542,136

### Certificates of Participation

The outstanding certificates of participation debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Outstanding July 1, 2015	Accreted	Redeemed	Outstanding June 30, 2016
10/1/99	04/01/37	3.60-6.25%	\$ 17,691,700	\$ 28,624,593	\$ 1,668,082	\$ 1,150,000	\$ 29,142,675
5/1/07	04/01/37	3.56-4.41%	29,725,000	24,150,000	-	980,000	23,170,000
12/5/12	12/01/35	4.25-5.20%	30,000,000	27,495,000	-	1,255,000	26,240,000
				\$ 80,269,593	\$ 1,668,082	\$ 3,385,000	\$ 78,552,675



## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

On October 1, 1999, the Corporation issued the 1999 Certificates of Participation in the amount of \$17,691,700 with interest rate yields ranging from 3.60 to 6.25 percent. The certificates have a final maturity to occur on April 1, 2037. These certificates were issued for the construction of two elementary schools. At June 30, 2016, the principal balance outstanding was \$29,142,675, including accreted interest on the capital appreciation certificates.

Year Ending June 30,	Principal Including Accreted Interest	Accreted Interest	Current Interest	Total
2017	\$ 2,022,803	\$ 122,197	\$ 101,475	\$ 2,246,475
2018	1,972,427	247,573	101,475	2,321,475
2019	1,919,226	375,774	101,475	2,396,475
2020	-	-	101,475	101,475
2021	-	-	101,475	101,475
2022-2026	8,773,866	5,471,134	507,375	14,752,375
2027-2031	7,507,603	9,097,397	507,375	17,112,375
2032-2036	5,756,750	9,388,250	507,375	15,652,375
2037	1,190,000	-	65,450	1,255,450
Total	\$ 29,142,675	\$ 24,702,325	\$ 2,094,950	\$ 55,939,950

On May 1, 2007, the Corporation issued the 2007 Certificates of Participation in the amount of \$29,725,000 with interest rate yields ranging from 3.56 to 4.41 percent. The certificates have a final maturity to occur on April 1, 2037. The certificates were issued for the acquisition and construction of certain infrastructure improvements, as well as to refinance the Energy Savings Project and the 1998 and 1999 Financing Projects. At June 30, 2016, the principal balance outstanding was \$23,170,000.

Year Ending June 30,	Principal	Current Interest	Total
2017	\$ 1,015,000	\$ 1,193,384	\$ 2,208,384
2018	1,085,000	1,151,515	2,236,515
2019	400,000	1,097,265	1,497,265
2020	420,000	1,080,765	1,500,765
2021	450,000	1,063,125	1,513,125
2022-2026	2,640,000	4,931,588	7,571,588
2027-2031	5,710,000	3,992,625	9,702,625
2032-2036	8,670,000	2,204,474	10,874,474
2037	2,780,000	145,950	2,925,950
Total	\$ 23,170,000	\$ 16,860,691	\$ 40,030,691

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2016**

On December 5, 2012, the Corporation issued the 2012 Certificates of Participation in the amount of \$30,000,000, pursuant to a lease agreement with the District and the Santa Ana Unified School District Public Facilities Corporation, with interest rate yields ranging from 4.25 to 5.20 percent. The certificates have a final maturity to occur on December 1, 2035. The certificates were issued to implement certain District's facilities projects. At June 30, 2016, the principal balance outstanding was \$26,240,000.

Year Ending June 30,	Principal	Current Interest	Total
2017	\$ 1,260,000	\$ 1,180,280	\$ 2,440,280
2018	1,265,000	1,126,624	2,391,624
2019	1,270,000	1,072,755	2,342,755
2020	1,275,000	1,018,674	2,293,674
2021	1,280,000	964,380	2,244,380
2022-2026	6,475,000	4,000,056	10,475,056
2027-2031	6,610,000	2,565,694	9,175,694
2032-2036	6,805,000	889,030	7,694,030
Total	<u>\$ 26,240,000</u>	<u>\$ 12,817,493</u>	<u>\$ 39,057,493</u>

#### Qualified Zone Academy Bonds

In December 2002, the District, pursuant to a lease/purchase agreement with the Corporation, issued \$7,000,000 of 2002 Lease Revenue Bonds, Qualified Zone Academy Bonds (QZAB) to provide funds to finance certain improvements, equipment, and other educational development programs of the District. The bonds mature on December 19, 2016, with the entire principal amount of \$7,000,000 due at this date. The bonds do not bear interest. In lieu of receiving periodic interest payments, eligible taxpayers who are bondholders will receive an annual Federal income tax credit. The annual base rental payment of \$395,183 to begin December 19, 2002, will be deposited with Bank of New York into an interest generating investment to produce sufficient income to repay the \$7,000,000 certificates upon maturity on December 19, 2016. At June 30, 2016, the principal balance outstanding was \$7,000,000.

In October 2005, the District issued \$4,500,000 of 2005 QZAB to provide funds to finance certain improvements, equipment, and other educational development programs of the District. The bonds mature on October 26, 2021. The annual base rental payment of \$230,810 to begin October 15, 2005, will be deposited with Bank of New York into an interest generating investment to produce sufficient income to repay the \$4,500,000 certificates upon maturity on October 26, 2021. At June 30, 2016, the principal balance outstanding was \$4,500,000.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

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#### Career Technical Education Facilities Program Loan

The District obtained a long-term loan to fund various startup costs of the career technical education program. At June 30, 2016, the outstanding balance on the loan was \$810,264.

Year Ending June 30,	Principal
2017	\$ 251,524
2018	251,524
2019	153,608
2020	153,608
	<hr/>
	\$ 810,264

#### Compensated Absences

The long-term portion of compensated absences (accumulated unpaid employee vacation) for the District at June 30, 2016, amounted to \$1,427,201.

#### Claims Liability

Liabilities for claims for all injury and compensation cases are established by the District's independent administrator. These liabilities are based upon estimates, which are reviewed periodically for adequacy, adjusted if needed, and terminated upon the closing of each claim. Ending liabilities balances of \$13,713,796 were discounted at a rate of 0.5 percent and were accepted as estimated by the District's administrator.

#### Other Postemployment Benefits (OPEB) Obligation

The District's annual required contribution for the year ended June 30, 2016, was \$17,400,545, and contributions made by the District during the year were \$10,431,150. Interest on the net OPEB obligation and adjustments to the annual required contribution were \$2,218,084 and \$(2,860,197), respectively, which resulted in an increase to the net OPEB obligation of \$6,327,282. As of June 30, 2016, the net OPEB obligation was \$55,618,044. See Note 12 for additional information regarding the OPEB obligation and the postemployment benefits plan.

#### NOTE 10 - NON-OBLIGATORY DEBT

Non-obligatory debt relates to debt issuances by the Community Facility Districts, as authorized by the Mello-Roos Community Facilities Act of 1982 as amended, and are payable from special taxes levied on property within the Community Facilities Districts according to a methodology approved by the voters within the District. Neither the faith and credit nor taxing power of the District is pledged to the payment of the bonds. Reserves have been established from the bond proceeds to meet delinquencies should they occur. If delinquencies occur beyond the amounts held in those reserves, the District has no duty to pay the delinquency out of any available funds of the District. The District acts solely as an agent for those paying taxes levied and the bondholders, and may initiate foreclosure proceedings. Special assessment debt of \$11,085,000 as of June 30, 2016, does not represent debt of the District and, as such, does not appear in the accompanying basic financial statements.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### NOTE 11 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total
<b>Nonspendable</b>				
Revolving cash	\$ 190,000	\$ -	\$ 7,664	\$ 197,664
Stores inventories	895,081	-	544,030	1,439,111
Prepaid expenditures	62,299	-	-	62,299
Total Nonspendable	1,147,380	-	551,694	1,699,074
<b>Restricted</b>				
Legally restricted programs	14,492,860	-	98,942	14,591,802
Cafeteria program	-	-	22,233,215	22,233,215
Capital projects	-	3,237,710	45,480,037	48,717,747
Debt services	-	-	31,523,001	31,523,001
Total Restricted	14,492,860	3,237,710	99,335,195	117,065,765
<b>Committed</b>				
Stabilization	8,047,582	-	-	8,047,582
Deferred maintenance program	-	-	718,660	718,660
Total Committed	8,047,582	-	718,660	8,766,242
<b>Assigned</b>				
Capital projects	-	6,222,693	1,697	6,224,390
Other program balances	64,711,884	-	-	64,711,884
Total Assigned	64,711,884	6,222,693	1,697	70,936,274
<b>Unassigned</b>				
Reserve for economic uncertainties	12,327,715	-	-	12,327,715
Total Unassigned	12,327,715	-	-	12,327,715
<b>Total</b>	<b>\$ 100,727,421</b>	<b>\$ 9,460,403</b>	<b>\$ 100,607,246</b>	<b>\$ 210,795,070</b>

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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### NOTE 12 - POSTEMPLOYMENT HEALTH CARE PLAN AND OTHER POSTEMPLOYMENT

#### BENEFITS (OPEB) OBLIGATION

##### Plan Description

The Postemployment Benefits Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the Santa Ana Unified School District. The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Membership of the Plan consists of 559 retirees and beneficiaries currently receiving benefits and 4,089 active plan members.

##### Contribution Information

The contribution requirements of Plan members and the District are established and may be amended by the District and the Teachers Association (CEA) and the local California Service Employees Association (CSEA). The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2015-2016, the District contributed \$10,431,150 to the Plan, all of which was used for current premiums (approximately 100 percent of total premiums).

##### Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation to the Plan:

Annual required contribution	\$ 17,400,545
Interest on net OPEB obligation	2,218,084
Adjustment to annual required contribution	(2,860,197)
Annual OPEB cost (expense)	<u>16,758,432</u>
Contributions made	(10,431,150)
Increase in net OPEB obligation	<u>6,327,282</u>
Net OPEB obligation, beginning of year	49,290,762
Net OPEB obligation, end of year	<u>\$ 55,618,044</u>

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Trend Information

Trend information for annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation is as follows:

Year Ended June 30,	Annual OPEB Cost	Actual Contribution	Percentage Contributed	Net OPEB Obligation
2014	\$ 15,570,927	\$ 7,645,044	49%	\$ 43,495,672
2015	15,310,287	9,515,197	62%	49,290,762
2016	16,758,432	10,431,150	62%	55,618,044

### Funded Status and Funding Progress

A schedule of funding progress as of the most recent actuarial valuation is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Unprojected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b - a] / c)
September 1, 2016	\$ -	\$ 203,404,045	\$ 203,404,045	0%	\$ 358,339,861	57%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

### Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and the Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

In the September 1, 2016, actuarial valuation, the unprojected unit credit method was used. The actuarial assumptions included a five percent investment rate of return (net of administrative expenses), based on the Plan being funded in an irrevocable employee benefit trust invested in a combined equity and fixed income portfolio. Healthcare cost trend rates ranged from an initial ten percent to an ultimate rate of five percent. The cost trend rate used for the Dental and Vision programs was five percent. The UAAL is being amortized at a level dollar method. The remaining amortization period at June 30, 2016, was 22 years. The actuarial value of assets was not determined in this actuarial valuation.

#### NOTE 13 - RISK MANAGEMENT

The District's risk management activities are recorded in the Self-Insurance Fund. The General Fund, through the purchase of commercial insurance, administers employee life and health programs. The District self-insures its exposures for workers' compensation claims up to a \$1 million self-insured retention (SIR), and has obtained excess coverage up to statutory limits through participation in the Alliance of Schools for Cooperative Insurance Programs (ASCIP). The District also participates in ASCIP for property and liability coverage up to \$5 million. Excess property and liability coverage is obtained through the public entity risk pool, Schools Excess Liability Fund (SELF). See Note 16 for additional information relating to public entity risk pools.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

#### Claims Liabilities

The District records an estimated liability for indemnity torts and other claims against the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience.

#### Unpaid Claims Liabilities

The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2015 to June 30, 2016:

	Workers' Compensation	Property and Liability	Total
Liability Balance, July 1, 2014	\$ 14,108,839	\$ 542,751	\$ 14,651,590
Claims and changes in estimates	263,501	322,422	585,923
Claims payments	(1,490,966)	(540,438)	(2,031,404)
Liability Balance, June 30, 2015	12,881,374	324,735	13,206,109
Claims and changes in estimates	2,738,411	1,210,657	3,949,068
Claims payments	(2,738,411)	(702,970)	(3,441,381)
Liability Balance, June 30, 2016	\$ 12,881,374	\$ 832,422	\$ 13,713,796
Assets available to pay claims at June 30, 2016	\$ 27,117,423	\$ 6,439,175	\$ 33,556,598

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### NOTE 14 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2016, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 362,799,016	\$ 80,108,646	\$ 64,221,634	\$ 31,709,614
CalPERS	105,921,641	36,274,971	30,664,101	7,590,148
CalPERS - Safety Risk Pool	2,034,198	1,310,962	2,244,306	818,598
Total	<u>\$ 470,754,855</u>	<u>\$ 117,694,579</u>	<u>\$ 97,130,041</u>	<u>\$ 40,118,360</u>

The details of each plan are as follows:

#### California State Teachers' Retirement System (CalSTRS)

##### Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2014, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publically available reports that can be found on the CalSTRS website under Publications at:  
<http://www.calstrs.com/member-publications>.

##### Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.



## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2016**

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The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2016, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	9.20%	8.56%
Required employer contribution rate	10.73%	10.73%
Required state contribution rate	7.12589%	7.12589%

#### Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven year period. The contribution rates for each plan for the year ended June 30, 2016, are presented above and the District's total contributions were \$28,047,946.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

#### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share:

District's proportionate share of net pension liability	\$	362,799,016
State's proportionate share of the net pension liability associated with the District		191,880,686
Total	\$	<u>554,679,702</u>

The net pension liability was measured as of June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2015 and June 30, 2014, respectively was 0.5389 percent and 0.5013 percent, resulting in a net increase in the proportionate share of 0.0376 percent.

For the year ended June 30, 2016, the District recognized pension expense of \$31,709,614. In addition, the District recognized pension expense and revenue of \$14,863,314 for support provided by the State. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 28,047,946	\$ -
Net change in proportionate share of net pension liability	23,475,539	-
Difference between projected and actual earnings on pension plan investments	28,585,161	58,159,176
Differences between expected and actual experience in the measurement of the total pension liability	-	6,062,458
Total	<u>\$ 80,108,646</u>	<u>\$ 64,221,634</u>

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2016**

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The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ (12,240,102)
2018	(12,240,102)
2019	(12,240,102)
2020	7,146,291
Total	<u>\$ (29,574,015)</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability and the differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL of the 2014-2015 measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ 2,902,180
2018	2,902,180
2019	2,902,180
2020	2,902,180
2021	2,902,180
Thereafter	2,902,181
Total	<u>\$ 17,413,081</u>

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

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#### Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2014, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2014
Measurement date	June 30, 2015
Experience study	July 1, 2006 through June 30, 2010
Actuarial cost method	Entry age normal
Discount rate	7.60%
Investment rate of return	7.60%
Consumer price inflation	3.00%
Wage growth	3.75%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant. Based on the model for CalSTRS consulting actuary's investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that the annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation is based on Teachers' Retirement Board of the California State Teachers' Retirement System (board) policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of ten-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	4.50%
Private equity	12%	6.20%
Real estate	15%	4.35%
Inflation sensitive	5%	3.20%
Fixed income	20%	0.20%
Cash/liquidity	1%	0.00%

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

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#### Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.60%)	\$ 547,798,277
Current discount rate (7.60%)	362,799,016
1% increase (8.60%)	209,049,703

#### California Public Employees Retirement System (CalPERS)

##### Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) and the Safety Risk Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plans regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2014 annual actuarial valuation reports, Schools Pool Actuarial Valuation, and the Risk Pool Actuarial Valuation Report, Safety, 2014. These reports and CalPERS audited financial information are publically available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

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#### Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2016, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.000%
Required employer contribution rate	11.847%	11.847%

#### Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2016, are presented above and the total District contributions for CalPERS and CalPERS Safety Risk Pool were \$10,680,160 and \$371,309, respectively.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2016, the District reported net pension liabilities for its proportionate share of the CalPERS and CalPERS Safety Risk Pool net pension liability totaling \$105,921,641 and \$2,034,198, respectively. The net pension liability was measured as of June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's CalPERS' proportionate share for the measurement period June 30, 2015 and June 30, 2014, respectively, was 0.7186 percent and 0.7462 percent, resulting in a net decrease in the proportionate share of 0.0276 percent. The District's CalPERS Safety Risk Pool's proportionate share for the measurement period June 30, 2015 and June 30, 2014, respectively, was 0.0494 percent and 0.0302 percent, resulting in a net increase in the proportionate share of 0.0192 percent.

For the year ended June 30, 2016, the District recognized pension expense of \$7,590,148 for CalPERS and \$818,598 for CalPERS Safety Risk Pool. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 10,680,160	\$ -
Net change in proportionate share of net pension liability	2,144,731	3,132,632
Difference between projected and actual earnings on pension plan investments	17,396,502	21,023,349
Differences between expected and actual experience in the measurement of the total pension liability	6,053,578	-
Changes of assumptions	-	6,508,120
Total	<u>\$ 36,274,971</u>	<u>\$ 30,664,101</u>

	CalPERS Safety Risk Pool	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 371,309	\$ -
Net change in proportionate share of net pension liability	-	653,600
Difference between projected and actual earnings on pension plan investments	939,653	1,131,019
Differences between expected and actual experience in the measurement of the total pension liability	-	82,096
Changes of assumptions	-	377,591
Total	<u>\$ 1,310,962</u>	<u>\$ 2,244,306</u>

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	CalPERS Deferred Outflows/(Inflows) of Resources
2017	\$ (2,658,657)
2018	(2,658,657)
2019	(2,658,657)
2020	4,349,124
Total	<u>\$ (3,626,847)</u>

Year Ended June 30,	CalPERS Safety Risk Pool Deferred Outflows/(Inflows) of Resources
2017	\$ (142,093)
2018	(142,093)
2019	(142,093)
2020	234,913
Total	<u>\$ (191,366)</u>



## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and the differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the 2014-2015 measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	CalPERS Deferred Outflows/(Inflows) of Resources
2017	\$ (164,592)
2018	(164,591)
2019	(1,113,260)
Total	<u>\$ (1,442,443)</u>

Year Ended June 30,	CalPERS Safety Risk Pool Deferred (Inflows) of Resources
2017	\$ (397,603)
2018	(397,603)
2019	(318,081)
Total	<u>\$ (1,113,287)</u>

#### Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2014, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2014
Measurement date	June 30, 2015
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.65%
Investment rate of return	7.65%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	51%	5.25%
Global fixed income	19%	0.99%
Private equity	10%	6.83%
Real estate	10%	4.50%
Inflation sensitive	6%	0.45%
Infrastructure and Forestland	2%	4.50%
Liquidity	2%	-0.55%

#### Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount rate	CalPERS
	Net Pension Liability
1% decrease (6.65%)	\$ 172,396,293
Current discount rate (7.65%)	105,921,641
1% increase (8.65%)	50,643,524

Discount rate	CalPERS Safety Risk Pool
	Net Pension Liability
1% decrease (6.65%)	\$ 3,261,519
Current discount rate (7.65%)	2,034,198
1% increase (8.65%)	1,027,818

#### On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$15,987,142 (7.12589 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have not been included in the calculation of available reserves, and have not been included in the original budgeted amounts reported in the *General Fund - Budgetary Comparison Schedule*.

#### NOTE 15 - COMMITMENTS AND CONTINGENCIES

##### Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2016.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2016.

#### Construction Commitments

As of June 30, 2016, the District had the following commitments with respect to the unfinished capital projects:

Capital Projects	Remaining Construction Commitment	Expected Date of Completion
Franklin ES - concrete ramps and stairs	\$ 27,620	08/30/16
Segerstrom HS - track and football field	45,922	08/31/16
Saddleback HS - buildings G & H	175,793	09/27/16
King ES - HVAC	497,098	01/18/17
Pio Pico ES - HVAC	543,193	01/18/17
Valley HS - HVAC	687,323	06/30/17
5K LED lighting project - phase 2	355,719	06/30/17
Valley HS - Valley P2P	12,010	06/30/17
McFadden Intermediate modernization - phase 1	472,012	06/30/17
Remington ES - modernization - phase 1	520,132	06/30/17
Century HS - bleacher replacement	73,361	06/30/17
	<u>\$ 3,410,183</u>	

#### NOTE 16 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS

The District is a member of the Alliance of Schools for Cooperative Insurance Programs (ASCIP) and the Schools Excess Liability Fund (SELF) public entity risk pools. The District pays an annual premium to the applicable entities for its property and liability coverage, and excess property and liability coverage, respectively. The relationships between the District and the pools are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are generally available from the respective entities.

During the year ended June 30, 2016, the District made payments of \$2,094,814 and \$169,221 to ASCIP and SELF, respectively, for property and liability coverage, and excess property and liability coverage.

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***REQUIRED SUPPLEMENTARY INFORMATION***

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# SANTA ANA UNIFIED SCHOOL DISTRICT

## GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final	(GAAP Basis)	Final to Actual
REVENUES				
Local Control Funding Formula	\$ 489,881,277	\$ 488,151,233	\$ 489,808,998	\$ 1,657,765
Federal sources	43,165,152	57,627,112	49,331,463	(8,295,649)
Other State sources	54,224,631	105,146,671	104,728,530	(418,141)
Other local sources	15,281,734	16,973,163	16,265,250	(707,913)
Total Revenues <sup>1</sup>	602,552,794	667,898,179	660,134,241	(7,763,938)
EXPENDITURES				
Current				
Certificated salaries	263,673,921	280,886,246	274,572,980	6,313,266
Classified salaries	88,583,235	90,383,299	88,714,524	1,668,775
Employee benefits	116,985,990	134,660,265	135,432,950	(772,685)
Books and supplies	26,714,543	37,203,506	30,389,401	6,814,105
Services and operating expenditures	72,286,689	79,577,117	68,589,470	10,987,647
Other outgo	3,479,205	2,987,491	2,765,931	221,560
Capital outlay	3,761,898	5,764,854	4,027,084	1,737,770
Debt service - principal	-	251,524	251,524	-
Debt service - interest	-	-	5,639	(5,639)
Total Expenditures <sup>1</sup>	575,485,481	631,714,302	604,749,503	26,964,799
Excess of Revenues Over Expenditures	27,067,313	36,183,877	55,384,738	19,200,861
Other Financing Sources (Uses)				
Transfers in	-	1,035	-	(1,035)
Transfers out	(7,647,235)	(19,665,412)	(7,977,961)	11,687,451
Net Financing Sources (Uses)	(7,647,235)	(19,664,377)	(7,977,961)	11,686,416
NET CHANGE IN FUND BALANCES				
Fund Balances - Beginning	53,320,644	53,320,644	53,320,644	-
Fund Balances - Ending	\$ 72,740,722	\$ 69,840,144	\$ 100,727,421	\$ 30,887,277

<sup>1</sup> On behalf payments of \$15,987,142 are included in the actual revenues and expenditures, but have not been included in the budgeted amounts. In addition, due to the consolidation of Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, and Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, however, are not included in the original and final General Fund budgets.

See accompanying note to required supplementary information.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB) FUNDING PROGRESS FOR THE YEAR ENDED JUNE 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Unprojected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b - a] / c)
July 1, 2011	\$ -	\$ 120,452,385	\$ 120,452,385	0%	\$ 301,041,077	40%
August 1, 2014	-	150,193,056	150,193,056	0%	329,360,215	46%
September 1, 2016	-	203,404,045	203,404,045	0%	358,339,861	57%

See accompanying note to required supplementary information.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR ENDED JUNE 30, 2016

	2016	2015
<b>CalSTRS</b>		
District's proportion of the net pension liability	0.5389%	0.5013%
District's proportionate share of the net pension liability	\$ 362,799,016	\$ 292,931,830
State's proportionate share of the net pension liability associated with the District	191,880,686	176,884,886
Total	554,679,702	\$ 469,816,716
District's covered - employee payroll	\$ 245,668,908	\$ 224,429,169
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	147.68%	130.52%
Plan fiduciary net position as a percentage of the total pension liability	74%	77%
<b>CalPERS</b>		
District's proportion of the net pension liability	0.7186%	0.7462%
District's proportionate share of the net pension liability	105,921,641	\$ 84,713,519
District's covered - employee payroll	\$ 79,423,023	\$ 74,554,979
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	133.36%	113.63%
Plan fiduciary net position as a percentage of the total pension liability	79%	83%
<b>CalPERS - SAFETY RISK POOL</b>		
District's proportion of the net pension liability	0.0494%	0.0302%
District's proportionate share of the net pension liability	2,034,198	\$ 1,878,447
District's covered - employee payroll	\$ 1,960,237	\$ 1,714,755
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	103.77%	109.55%
Plan fiduciary net position as a percentage of the total pension liability	79%	83%

Note: In the future, as data become available, ten years of information will be presented.

See accompanying note to required supplementary information.



# SANTA ANA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF THE DISTRICT CONTRIBUTIONS FOR THE YEAR ENDED JUNE 30, 2016

	2016	2015
<b>CalSTRS</b>		
Contractually required contribution	\$ 28,047,946	\$ 21,815,399
Contributions in relation to the contractually required contribution	28,047,946	21,815,399
Contribution deficiency (excess)	\$ -	\$ -
District's covered - employee payroll	\$ 261,397,446	\$ 245,668,908
Contributions as a percentage of covered - employee payroll	10.73%	8.88%
<b>CalPERS</b>		
Contractually required contribution	\$ 10,680,160	\$ 9,348,884
Contributions in relation to the contractually required contribution	10,680,160	9,348,884
Contribution deficiency (excess)	\$ -	\$ -
District's covered - employee payroll	\$ 90,150,755	\$ 79,423,023
Contributions as a percentage of covered - employee payroll	11.847%	11.771%
<b>CalPERS - SAFETY RISK POOL</b>		
Contractually required contribution	\$ 371,309	\$ 313,139
Contributions in relation to the contractually required contribution	371,309	313,139
Contribution deficiency (excess)	\$ -	\$ -
District's covered - employee payroll	\$ 1,960,237	\$ 1,714,755
Contributions as a percentage of covered - employee payroll	18.94%	18.26%

Note: In the future, as data become available, ten years of information will be presented.

See accompanying note to required supplementary information.

## **SANTA ANA UNIFIED SCHOOL DISTRICT**

### **NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2016**

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#### **NOTE 1 - PURPOSE OF SCHEDULES**

##### **Budgetary Comparison Schedule**

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

##### **Schedule of Other Postemployment Benefits (OPEB) Funding Progress**

This schedule is intended to show trends about the funding progress of the District's actuarially determined liability for postemployment benefits other than pensions.

##### **Schedule of the District's Proportionate Share of the Net Pension Liability**

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

##### **Schedule of District Contributions**

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

##### **Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuation for either CalSTRS and CalPERS.

##### **Changes in Assumptions**

The CalSTRS plan rate of investment return assumption was not changed from the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.50 percent to 7.65 percent since the previous valuation.

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***SUPPLEMENTARY INFORMATION***

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed through California Department of Education (CDE):			
Fund for the Improvement of Education - Fitness for All No Child Left Behind Act (NCLB)	84.215E	[1]	\$ 268,204
Title I, Part A - Low Income and Neglected	84.010	14329	19,086,256
Title I, Part G - Advance Placement Test Fee Reimbursement Program	84.330B	14831	255,266
Title I, Part C - Migrant Education Summer Program	84.011	10005	9,061
Title I, Part C - Migrant Education (Regular and Summer Program)	84.011	14326	546,649
Title I - School Improvement Grant	84.377	15248	2,074,633
Title II, Part A - Improving Teacher Quality	84.367	14341	3,072,297
Title III - Limited English Proficient Student Program	84.365	14346	2,553,257
Title II, Part B - CA Mathematics and Science Partnerships	84.366	14512	133,761
Title IV, Part B, 21st Century Community Learning Centers Program	84.287	14349	1,386,656
Title X - McKinney-Vento Homeless Assistance Grants	84.196A	14332	194,141
Special Education (IDEA) Cluster:			
Local Assistance Entitlement, Part B, Sec 611	84.027	13379	9,390,876
Preschool Local Entitlement, Part B, Sec 611	84.027A	13682	773,219
Preschool Grants, Part B, Sec 619	84.173	13430	332,983
Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	633,659
Preschool Staff Development, Part B, Sec 619	84.173A	13431	3,842
Alternate Dispute Resolution, Part B, Sec 611	84.173A	13007	17,861
Total Special Education (IDEA) Cluster			11,152,440
Early Intervention Grants	84.181	23761	282,678
Passed through Central County Regional Occupancy Program:			
Carl D. Perkins Vocational and Technical Education Act Secondary, Section 131 (Vocational Education)	84.048	14894	542,832
Passed through Rancho Santiago Community College District:			
California State Gear-Up Program	84.334A	10088	57,239
Passed through California Department of Rehabilitation:			
Workability II, Transition Partnership	84.126	10006	297,530
Total U.S. Department of Education			41,912,900

[1] Pass-Through Entity Identifying Number not available

See accompanying note to supplementary information.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through CDE:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	13396	\$ 21,915,442
Especially Needy Breakfast Program	10.553	13390	5,346,712
Commodities	10.555	13389	2,798,251
Seamless Summer Feeding Program	10.559	13004	1,438,847
Total Child Nutrition Cluster			<u>31,499,252</u>
Child and Adult Care Food Program	10.558	13393	<u>3,695,643</u>
Passed through County of Orange - Health Care Agency:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance	10.574	[1]	<u>61,659</u>
Total U.S. Department of Agriculture			<u>35,256,554</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through California Department of Health Services:			
Medi-Cal Assistance Program:			
Medi-Cal Billing Option	93.778	10013	2,243,123
Medi-Cal Administrative Activities	93.778	10060	749,667
Total Medi-Cal Assistance Program			<u>2,992,790</u>
Passed through Orange County Head Start, Inc.			
Head Start	93.600	10016	<u>3,533,200</u>
Total U.S. Department of Health and Human Services			<u>6,525,990</u>
<b>NATIONAL SCIENCE FOUNDATION</b>			
Passed through Regents of the University of California, Irvine:			
Irvine Mathematics Project	47.076	[1]	151,103
<b>U.S. DEPARTMENT OF DEFENSE</b>			
Junior Reserve Officer Training Corps	12.000	[1]	134,542
Total Expenditures of Federal Awards			<u>\$ 83,981,089</u>

[1] Pass-Through Entity Identifying Number not available

See accompanying note to supplementary information.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2016

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#### ORGANIZATION

The Santa Ana Unified School District was organized in 1888, and consists of an area comprising approximately 24 square miles. The District operates thirty-six elementary schools, nine middle schools, six high schools, one charter school, ten special schools/programs, and three alternative high schools.

#### GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
John Palacio	President	2018
Rob Richardson	Vice President	2016
Valerie Amezcua	Clerk	2018
José Alfredo Hernández, J.D.	Member	2016
Cecilia Iglesias	Member	2016

#### ADMINISTRATION

Richard L. Miller, Ph.D.	Superintendent
David Haglund	Deputy Superintendent, Educational Services
Stefanie P. Phillips, Ed.D.	Deputy Superintendent, Operations
Tina Douglas	Assistant Superintendent, Business Services
Michelle Rodriguez, Ed.D.	Assistant Superintendent, Elementary Education
Dawn Miller	Assistant Superintendent, Secondary Education
Doreen Lohnes	Assistant Superintendent, Support Services
Orin Williams	Assistant Superintendent, Facilities/Governmental Relations
Mark McKinney	Associate Superintendent, Human Resources

See accompanying note to supplementary information.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2016

	Final Report	
	Second Period Report 793BA5EE	Annual Report 585E0EEB
Regular ADA		
Transitional kindergarten through third	16,195.29	16,181.58
Fourth through sixth	12,049.49	12,035.12
Seventh and eighth	7,494.90	7,475.66
Ninth through twelfth	14,002.80	13,898.55
Total Regular ADA	49,742.48	49,590.91
Extended Year Special Education		
Transitional kindergarten through third	68.01	68.01
Fourth through sixth	24.84	24.84
Seventh and eighth	5.17	5.17
Ninth through twelfth	55.02	55.02
Total Extended Year Special Education	153.04	153.04
Special Education, Nonpublic, Nonsectarian Schools		
Transitional kindergarten through third	2.75	2.44
Fourth through sixth	6.95	6.32
Seventh and eighth	5.02	4.33
Ninth through twelfth	10.86	9.66
Total Special Education, Nonpublic, Nonsectarian Schools	25.58	22.75
Extended Year Special Education, Nonpublic, Nonsectarian Schools		
Transitional kindergarten through third	0.11	0.11
Fourth through sixth	0.74	0.74
Seventh and eighth	0.15	0.15
Ninth through twelfth	0.95	0.95
Total Extended Year Special Education, Nonpublic, Nonsectarian Schools	1.95	1.95
Community Day School		
Seventh and eighth	6.77	9.14
Ninth through twelfth	27.56	26.31
Total Community Day School	34.33	35.45
Total ADA	49,957.38	49,804.10
<b>CHARTER SCHOOL - Advanced Learning Academy</b>	<b>FB564259</b>	<b>1F0845AF</b>
Regular ADA		
Fourth through sixth	121.76	123.87
Classroom based ADA		
Fourth through sixth	121.76	123.87

See accompanying note to supplementary information.

## SANTA ANA UNIFIED SCHOOL DISTRICT

### SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2016

Grade Level	1986-87	2015-16	Number of Days		Status
	Minutes Requirement	Actual Minutes	Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	36,000	180	-	Complied
Grades 1 - 3	50,400				
Grade 1		50,830	180	-	Complied
Grade 2		50,830	180	-	Complied
Grade 3		50,830	180	-	Complied
Grades 4 - 6	54,000				
Grade 4		54,434	180	-	Complied
Grade 5		54,434	180	-	Complied
Grade 6		54,434	180	-	Complied
Grades 7 - 8	54,000				
Grade 7		54,434	180	-	Complied
Grade 8		54,434	180	-	Complied
Grades 9 - 12	64,800				
Grade 9		64,800	180	-	Complied
Grade 10		64,800	180	-	Complied
Grade 11		64,800	180	-	Complied
Grade 12		64,800	180	-	Complied

#### CHARTER SCHOOL - Advanced Learning Academy

Grade Level	1986-87	2015-16	Number of Days		Status
	Minutes Requirement	Actual Minutes	Traditional Calendar	Multitrack Calendar	
Grades 4 - 6	54,000				
Grade 4		55,514	180	-	Complied
Grade 5		55,514	180	-	Complied
Grade 6		55,514	180	-	Complied

See accompanying note to supplementary information.



## SANTA ANA UNIFIED SCHOOL DISTRICT

### RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2016

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Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	<u>General Fund</u>
NET ASSETS	
Balance, June 30, 2016, Unaudited Actuals	\$ 105,708,571
Decrease in:	
Prepaid expenditures	(4,810,000)
Cash in banks	<u>(171,150)</u>
Balance, June 30, 2016, Audited Financial Statement	<u>\$ 100,727,421</u>

See accompanying note to supplementary information.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2016

	(Budget) 2017 <sup>1</sup>	2016	2015	2014
GENERAL FUND <sup>4</sup>				
Revenues	\$ 643,685,182	\$ 660,120,516	\$ 551,942,335	\$ 490,412,451
Other sources -	-	1,313,312-		
Total Revenues and Other Sources	643,685,182	660,120,516	553,255,647	490,412,451
Expenditures	626,061,552	604,749,503	537,077,396	493,142,245
Other uses and transfers out	6,828,416	25,002,747	8,321,414	4,238,912
Total Expenditures and Other Uses	632,889,968	629,752,250	545,398,810	497,381,157
INCREASE (DECREASE) IN FUND BALANCE	\$ 10,795,214	\$ 30,368,266	\$ 7,856,837	\$ (6,968,706)
ENDING FUND BALANCE	\$ 91,483,991	\$ 80,688,777	\$ 50,320,511	\$ 42,463,674
AVAILABLE RESERVES <sup>2</sup>	\$ 12,657,799	\$ 12,327,715	\$ 11,092,113	\$ 9,689,804
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO <sup>3</sup>	2.00%	2.01%	2.08%	2.00%
LONG-TERM OBLIGATIONS	N/A	\$ 495,612,955	\$ 493,382,389	\$ 491,336,718
K-12 AVERAGE DAILY ATTENDANCE AT P-2 <sup>4</sup>	48,346	49,957	51,090	51,776

The General Fund balance has increased by \$38,225,103 over the past two years. The fiscal year 2016-2017 budget projects an increase of \$10,795,214 (13.4 percent). For a district this size, the State recommends available reserves of at least two percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years and anticipates incurring an operating surplus during the 2016-2017 fiscal year. Total long-term obligations have increased by \$4,276,237 over the past two years.

Average daily attendance has decreased by 1,819 over the past two years. An additional decline of 1,611 ADA is anticipated during fiscal year 2016-2017.

<sup>1</sup> Budget 2017 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects.

<sup>3</sup> On behalf payments of \$15,987,142, \$13,067,273, and \$12,890,963 have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2016, 2015, and 2014.

<sup>4</sup> General Fund amounts do not include activity related to the consolidation of the Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, and Fund 20, Special Reserve Fund for Postemployment Benefits, as required by GASB Statement No. 54.

See accompanying note to supplementary information.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET JUNE 30, 2016

	Charter School Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Building Fund
<b>ASSETS</b>					
Deposits and investments	\$ 1,082,468	\$ 1,270,984	\$ 22,400,203	\$ 808,177	\$ 4,298,855
Receivables	25,553	262,629	6,486,402	558	2,855
Due from other funds	620,073	965	76,953	60,472	1,756
Stores inventories	-	-	544,030	-	-
<b>Total Assets</b>	<b>\$ 1,728,094</b>	<b>\$ 1,534,578</b>	<b>\$ 29,507,588</b>	<b>\$ 869,207</b>	<b>\$ 4,303,466</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	72,321	\$ 375,472	\$ 2,814,807	\$ 124,879	\$ 107,591
Due to other funds	1,655,773	1,022,398	3,907,872	25,668	-
Unearned revenue	-	37,766	-	-	-
<b>Total Liabilities</b>	<b>1,728,094</b>	<b>1,435,636</b>	<b>6,722,679</b>	<b>150,547</b>	<b>107,591</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	551,694	-	-
Restricted	-	98,942	22,233,215	-	4,195,875
Committed	-	-	-	718,660	-
Assigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>98,942</b>	<b>22,784,909</b>	<b>718,660</b>	<b>4,195,875</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,728,094</b>	<b>\$ 1,534,578</b>	<b>\$ 29,507,588</b>	<b>\$ 869,207</b>	<b>\$ 4,303,466</b>

See accompanying note to supplementary information.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2016

	Charter School Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Building Fund
<b>REVENUES</b>					
Local Control Funding Formula	\$ 1,065,757	\$ -	\$ -	\$ -	\$ -
Federal sources	-	-	35,194,895	-	-
Other State sources	61,422	3,964,819	2,357,504	2,229,752	-
Other local sources	3,422	24,140	2,307,717	21,871	46,519
<b>Total Revenues</b>	<b>1,130,601</b>	<b>3,988,959</b>	<b>39,860,116</b>	<b>2,251,623</b>	<b>46,519</b>
<b>EXPENDITURES</b>					
Current					
Instruction	1,016,424	2,919,688	-	-	-
Instruction-related activities:					
Supervision of instruction	128,607	279,906	-	-	-
School site administration	118,324	262,672	-	-	-
Pupil services:					
Food services	-	-	37,289,217	-	-
All other pupil services	38,149	278,744	-	-	-
Administration:					
All other administration	61,895	235,641	1,658,691	-	-
Plant services	71,081	-	143,396	3,333,403	10,784
Facility acquisition and construction	-	-	96,413	2,556	6,799,626
Enterprise services	-	-	172,496	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,434,480</b>	<b>3,976,651</b>	<b>39,360,213</b>	<b>3,335,959</b>	<b>6,810,410</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(303,879)</b>	<b>12,308</b>	<b>499,903</b>	<b>(1,084,336)</b>	<b>(6,763,891)</b>
<b>Other Financing Sources</b>					
Transfers in	303,879	-	515,489	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>12,308</b>	<b>1,015,392</b>	<b>(1,084,336)</b>	<b>(6,763,891)</b>
<b>Fund Balances - Beginning</b>	<b>-</b>	<b>86,634</b>	<b>21,769,517</b>	<b>1,802,996</b>	<b>10,959,766</b>
<b>Fund Balances - Ending</b>	<b>\$ -</b>	<b>\$ 98,942</b>	<b>\$ 22,784,909</b>	<b>\$ 718,660</b>	<b>\$ 4,195,875</b>

See accompanying note to supplementary information.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## GENERAL FUND SELECTED FINANCIAL INFORMATION THREE-YEAR SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES OF FUND BALANCE FOR THE YEAR ENDED JUNE 30, 2016

(Amounts in thousands)	Actual Results for the Years					
	2015-2016		2014-2015		2013-2014	
	Amount	Percent of Revenue	Amount	Percent of Revenue	Amount	Percent of Revenue
<b>REVENUES</b>						
Federal revenue	\$ 49,331	7.5	\$ 41,951	7.6	\$ 44,305	9.0
State and local revenue limit in Local Control Funding Formula	489,809	74.1	415,939	75.3	353,362	72.1
Other State revenue	104,729	15.9	77,583	14.1	82,952	16.9
Other local revenue	15,151	2.3	11,457	2.1	8,667	1.8
Tuition and transfers in	1,101	0.2	5,012	0.9	1,127	0.2
Total Revenues	660,121	100.0	551,942	100.0	490,413	100.0
<b>EXPENDITURES</b>						
Salaries and Benefits						
Certificated salaries	274,573	41.6	251,124	45.5	236,003	48.1
Classified salaries	88,715	13.4	76,750	13.9	71,250	14.5
Employee benefits	135,433	20.5	116,910	21.2	109,314	22.3
Total Salaries and Benefits	498,721	75.5	444,784	80.6	416,567	84.9
Books and supplies	30,389	4.6	27,167	4.9	19,027	3.9
Contracts and operating expenses	68,589	10.4	53,385	9.7	52,613	10.7
Capital outlay	4,027	0.2	7,911	0.2	1,176	0.2
Other outgo	3,024	0.5	3,830	0.7	3,759	0.8
Total Expenditures	604,750	91.2	537,077	96.1	493,142	100.5
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	55,371	8.8	14,865	3.9	(2,729)	(0.5)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	(8,321)	(1.5)	(4,239)	(0.9)
Transfers out	(25,003)	(3.8)	1,313	-	-	-
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	30,368	5.0	7,857	2.4	(6,968)	(1.4)
<b>FUND BALANCE, BEGINNING</b>	50,321		42,464		49,432	
<b>FUND BALANCE, ENDING</b>	<u>\$ 80,689</u>		<u>\$ 50,321</u>		<u>\$ 42,464</u>	

General Fund amounts do not include activity related to the consolidation of Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, and Fund 20, Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

See accompanying note to supplementary information.

# **SANTA ANA UNIFIED SCHOOL DISTRICT**

## **NOTE TO SUPPLEMENTARY INFORMATION**

**JUNE 30, 2016**

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### **Schedule of Instructional Time**

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

Districts must maintain their instructional minutes at 1986-87 requirements, as required by *Education Code* Section 46201.

### **Reconciliation of Annual Financial and Budget Report With Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

### **Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

### **Schedule of Charter Schools**

This schedule lists all Charter Schools chartered by the District and displays information for each Charter School on whether or not the Charter School is included in the District audit.

### **Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances**

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

### **General Fund Selected Financial Information**

This schedule provides a comparison of revenues and expenditures as a percentage of total revenue for the General Fund for the past three years.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board  
Santa Ana Unified School District  
Santa Ana, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Santa Ana Unified School District (the District) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Santa Ana Unified School District's basic financial statements, and have issued our report thereon dated December 2, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Santa Ana Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Santa Ana Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Santa Ana Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board  
Santa Ana Unified School District  
Santa Ana, California

**Report on Compliance for Each Major Federal Program**

We have audited Santa Ana Unified School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Santa Ana Unified School District's major Federal programs for the year ended June 30, 2016. Santa Ana Unified School District's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Santa Ana Unified School District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Santa Ana Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of Santa Ana Unified School District's compliance.





## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board  
Santa Ana Unified School District  
Santa Ana, California

### Report on State Compliance

We have audited Santa Ana Unified School District's (the District) compliance with the types of compliance requirements as identified in the *2015-2016 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Santa Ana Unified School District's State government programs as noted below for the year ended June 30, 2016.

### *Management's Responsibility*

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on compliance of each of the Santa Ana Unified School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2015-2016 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Santa Ana Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of Santa Ana Unified School District's compliance with those requirements.

### *Basis for Qualified Opinion on After School Education and Safety Program and Unduplicated Local Control Funding Formula Pupil Counts*

As described in the accompanying schedule of findings and questioned costs, Santa Ana Unified School District did not comply with requirements regarding After School Education and Safety Program and Unduplicated Local Control Funding Formula Pupil Counts; refer to State Awards Findings and Questioned Costs, findings 2016-001 and 2016-002. Compliance with such requirements is necessary, in our opinion, for Santa Ana Unified School District to comply with the requirements applicable to that program.

	Procedures Performed
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	Yes, see below

#### CHARTER SCHOOLS

Attendance	Yes
Mode of Instruction	Yes
Non Classroom-Based Instruction/Independent Study for Charter Schools	No, see below
Determination of Funding for Non Classroom-Based Instruction	No, see below
Annual Instruction Minutes Classroom-Based	Yes
Charter School Facility Grant Program	No, see below

The District does not offer a Work Experience Program; therefore, we did not perform procedures related to the Work Experience Program within the Continuation Education Attendance Program.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not offer an Independent Study-Course Based Program; therefore, we did not perform any procedures related to the Independent Study-Course Based Program.

The District did not have any schools listed on the immunization assessment reports; therefore, we did not perform any related procedures.

The District does not have any Non Classroom-Based Instruction/Independent Study for Charter School; therefore, we did not perform any procedures for Non Classroom-Based Instruction/Independent Study for Charter School Programs.

The District does not have any Non Classroom-Based Instruction for Charter Schools; therefore, we did not perform any procedures related to the Determination of Funding for Non-Classroom-Based Instruction.

The District did not receive any funding for the Charter School Facility Grant Program; therefore, we did not perform any procedures related to the Charter School Facility Grant Program.

VAUGHN, TRINE, MY + CO. LLP

Rancho Cucamonga, California  
December 2, 2016

# SANTA ANA UNIFIED SCHOOL DISTRICT

## SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2016

### FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

### FEDERAL AWARDS

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>No</u>

Identification of major Federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.367</u>	<u>Title II, Part A - Improving Teacher Quality</u>
<u>84.027, 84.027A, 84.173, 84.173A</u>	<u>Special Education (IDEA) Cluster</u>
<u>93.600</u>	<u>Head Start</u>
<u>93.778</u>	<u>Medi-Cal Assistance Program</u>
<u>10.558</u>	<u>Child and Adult Care Food Program</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 2,519,433</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

### STATE AWARDS

Type of auditor's report issued on compliance for programs:	<u>Unmodified</u>
Unmodified for all programs except for the following programs which were qualified:	
	<u>Name of Program</u>
	<u>After School Education and Safety Program</u>
	<u>Unduplicated Local Control Funding Formula</u>
	<u>Pupil Counts</u>

## **SANTA ANA UNIFIED SCHOOL DISTRICT**

### **FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2016**

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None reported.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2016

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### Context

The condition identified resulted from our review of Adams Elementary School's, Monroe Elementary School's, and Willard Intermediate School's attendance records and monthly attendance summary totals for the month of November 2015. For the after school component of the program, the auditor selected 4 out of 45 schools for the first semi-annual reporting period dated July to December 2015. The auditor noted that for the month of November 2015, Adams Elementary School, Monroe Elementary School, and Willard Intermediate School did not consistently have early release forms for students that were being released before 6PM on a daily basis.

### Effect

As a result of the conditions identified, the District was not compliant with *Education Code* Section 8483(a)(1) for the 2015-2016 fiscal year for Adams Elementary School, Monroe Elementary School, and Willard Intermediate School because the report submitted to the State reflects inaccurate student served information.

### Cause

It appears that the condition identified, for the after school component of the program, has materialized as a result of the site utilizing the number of students attended for a particular day rather than recounting the rosters to ensure the sites deduct those students who are not in compliance with the established early release policy. The sites did not have an early release reason documented on the rosters for those students who were consistently released early from the ASES program.

### Recommendation

The District should inform the sites regarding their early release policy including the importance of having an early release reason documented on the rosters for students who are continually released early. Also, prior to submission of attendance information to the State, the District should ensure the monthly summaries agree to the attendance summaries. An individual from the District should review and re-compute monthly attendance numbers per school site in order to verify that accurate information is being sent to the State for reporting.

### Corrective Action Plan

Since November 2015, the District has adopted the following practices to ensure compliance of *California Education Code* Section 8483(a)(1):

- All Site Coordinators have been trained on detailed early release procedures
- Schools sites experiencing difficulty with parent compliance have distributed letters reminding parents of the early release policy
  - Prior to ASES Registration for 2016-2017, a media piece was released to all parents detailing the expectations for attendance and early student release
- Routine program visits are scheduled with program administrators to observe compliance of established attendance and early release procedures as well as provide technical assistance and coaching

# SANTA ANA UNIFIED SCHOOL DISTRICT

## STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2016

### Effect

The District does not appear to be in compliance with *Education Code* Section 42238.02(b)(4). In addition, the District appears to be over claiming the total FRPM eligible pupil by 818 for a decrease in funding of approximately \$1,149,000. The schedule below shows the exceptions by site and District-wide:

School Site	Enrollment Count	Certified Total Unduplicated Count	Adjustment Based on English Learner Designation	Adjusted Total Enrollment Count	Adjusted Total Unduplicated Pupil Count
Abraham Lincoln Elementary	923	911	(2)	923	909
Adams Elementary	506	498	(6)	506	492
Andrew Jackson Elementary	992	975	(3)	992	972
Carl Harvey Elementary	440	426	(3)	440	423
Century High	1,883	1,842	(16)	1,883	1,826
Cesar E. Chavez High	281	276	(1)	281	275
Community Day Intermediate and High	32	31	(1)	32	30
Diamond Elementary	571	563	(7)	571	556
Douglas MacArthur Fundamental Intermediate	1,230	1,086	(81)	1,230	1,005
Franklin Elementary	440	430	(2)	440	428
Frederick Remington Elementary	340	330	(1)	340	329
Fremont Elementary	653	640	(1)	653	639
Garfield Elementary	772	760	(1)	772	759
George Washington Carver Elementary	647	632	(2)	647	630
Gerald P. Carr Intermediate	1,487	1,474	(18)	1,487	1,456
Gonzalo Felicitas Mendez Fundamental Intermediate	1,381	1,343	(37)	1,381	1,306
Greenville Fundamental Elementary	1,055	880	(54)	1,055	826
Hector G. Godinez	2,622	2,512	(48)	2,622	2,464
Heroes Elementary	625	618	(3)	625	615
Hoover Elementary	409	398	(2)	409	396
Jefferson Elementary	773	685	(12)	773	673
Jim Thorpe Fundamental	1,025	886	(47)	1,025	839
John F. Kennedy Elementary	794	783	-	794	783
John Muir Fundamental Elementary	1,037	855	(42)	1,037	813
Jose Sepulveda Elementary	460	449	(6)	460	443
Julia C. Lathrop Intermediate	966	961	(6)	966	955

## **SANTA ANA UNIFIED SCHOOL DISTRICT**

### **STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2016**

---

#### **Cause**

It appears that the condition identified has materialized as a result of the District not updating the status for students whose eligibility changed from the prior year.

#### **Recommendation**

The District should emphasize the importance of completing the Form 1.18 accurately, which would include ensuring that all changes are accurately and timely updated based on new eligibility documentation received.

#### **Corrective Action Plan**

The District installed a new and separate Meals Plus database for the tracking required of student data from the Income Verification Forms. This will allow an export of required data from the Meals Plus database to the Aeries Student Information System. The Nutrition Services Department will verify the data prior to submission to the CDE.

## **SANTA ANA UNIFIED SCHOOL DISTRICT**

### **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2016**

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#### **Cause**

The condition identified appears to have materialized due to breakdown of internal control over equipment related transactions.

#### **Recommendation**

The District should review the requirements stated in Title 2, Part 215, Subpart C, Section 215.34(f)(3) and establish proper internal control procedures over equipment related transactions and implement a plan to ensure all the equipment and any other capital asset purchased using federal funds is properly tagged and added to the district's capital assets listing.

#### **Current Status**

Implemented

**50000**

#### **Federal Program Affected**

Title: Child Nutrition Cluster

CFDA: 10.553, 10.555, 10.559

Pass-Through Agency: California Department of Education

Federal Agency: U.S. Department of Agriculture

#### **Criteria or Specific Requirements**

Per Title 7, Code of Federal Regulations, Part 210, Subpart C, Section 210.14(f)(2) requires the proportion of total revenue from the sale of nonprogram foods to total revenue of the school food service account to be equal or greater than the proportion of total food costs associated with obtaining nonprogram foods to the total costs associated with obtaining program and nonprogram foods from the account.

#### **Condition**

During 2013/2014 fiscal year, the District's cafeteria operation did not track nonprogram revenues and costs separately to ensure compliance with Title 7, Part 210, Subpart C, Section 210.14(f)(2).

#### **Questioned Costs**

There were no direct questioned costs associated with the condition identified.



# SANTA ANA UNIFIED SCHOOL DISTRICT

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2016

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### *State Awards Findings*

40000

#### **Criteria or Specific Requirements**

According to *California Education Code Section 8483(a)(1)*, every after school component of a program established pursuant to this article shall commence immediately upon the conclusion of the regular school day, and operate a minimum of 15 hours per week, and at least until 6 p.m. on every regular school day. Every after school component of the program shall establish a policy regarding reasonable early daily release of pupils from the program.

According to *California Education Code Section 8483.1(a)(1)*, every before school component of a program established pursuant to this article shall in no instance operate for less than one and one-half hours per regular school day.

#### **Condition**

The District has gathered monthly summaries of student attendance for submission to the State in order to meet the semi-annual reporting requirement for the after school component of the program. However, in reviewing Fremont Elementary School's monthly summary total for the month of December 2014 and in comparing the total to the site's attendance rosters, it was noted that the monthly summary totals differ significantly. Fremont Elementary School's attendance rosters had a total of 1,935 students served whereas the total of the monthly summary was 2,086 students served, resulting in 151 exceptions. Exceptions consisted of 151 students who were released before 6PM on a daily basis but had no early release form on file. In addition, in reviewing Hoover Elementary School's monthly summary total for the month of December 2014 and in comparing the total to the site's attendance rosters, it was noted that the monthly summary totals differ significantly. Hoover Elementary School's attendance rosters had a total of 1,808 students served whereas the total of the monthly summary was 1,843 students served, resulting in 35 exceptions. Lastly, in reviewing King Elementary School's monthly summary total for the month of December 2014 and in comparing the total to the site's attendance rosters, it was noted that the monthly summary totals also differ significantly. King Elementary School's attendance rosters had a total of 1,187 students served whereas the total of the monthly summary was 1,020 students served, resulting in 167 exceptions. Exceptions consisted of 167 students who were not report for month of December 2014.

#### **Questioned Costs**

Under the provisions of the program, there are no questioned costs associated with this condition. However, for two of the sites tested for the after school component of the program, there were 186 students served during the month of December 2014 for which the attendance rosters did not confirm to the District's early release policy. In addition, for one of the sites tested for the before school component of the program, there were 167 student served during the month of December 2014 that were not reported on the semi-annual attendance report.

# SANTA ANA UNIFIED SCHOOL DISTRICT

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2016

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### Attendance Reporting and Middle or Early College High School

2015-004      10000 and 40000

#### Criteria or Specific Requirements

According to *California Education Code* Section 46146.5(b), a day of attendance for a pupil enrolled in an early college high school or middle college high school, who is a special part-time student enrolled in a community college under Article 1 (commencing with Section 48800) of Chapter 5 of Part 27, and who will receive academic credit upon satisfactory completion of enrolled courses, is 180 minutes of attendance.

#### Condition

In our sample of 40 students selected from the Middle College High School, we noted 21 students who did not meet the minimum required 180 minutes of attendance per day. Upon further review by the District, it was determined that 147 of 329 students did not meet the minimum required minutes of attendance. This resulted in an estimated decrease of Average Daily Attendance (ADA) at P2 of 158.21 in grade span 9-12.

#### Questioned Costs

This compliance requirement does not have a questioned cost component. Since the District is a declining enrollment District, they are funded on prior year ADA. However, the noncompliance resulted in an estimated overstatement of ADA at P2 of 158.21 for grade span 9-12.

#### Context

The condition identified was determined through a sample selection of students from the Middle College High School. Based on the review of the sample, it was noted that 21 of 40 students did not meet the minimum required 180 minutes of attendance per day.

The auditor inquired further with the District and determined that the District did not schedule the students for a sufficient number of instructional minutes to meet the minimum required minutes. The District extracted student schedules from the student information system and computed the daily minutes for each student enrolled in Middle College High School. The District disallowed the days where a student did not meet the minimum required minutes, which resulted in total of 20,884 days of noncompliance for the entire school year. This resulted in an estimated decrease of 158.21 ADA (20,884 noncompliance days / 132 days (P2 divisor)) at P2. The auditor obtained a copy of this list and confirmed that the exceptions noted in our original testing were in fact noted on this list as students not meeting the minimum required minutes.

#### Effect

As a result of the conditions identified, the District was not compliant with California Education Code Section 46146.5(b) for the 2014-2015 fiscal year, resulting in an estimated decrease of 158.21 ADA at P2.



Governing Board  
Santa Ana Unified School District  
Santa Ana, California

In planning and performing our audit of the financial statements of Santa Ana Unified School District (the District) for the year ended June 30, 2016, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated December 2, 2016, on the government-wide financial statements of the District.

### ***GENERAL LEDGER SYSTEM***

#### ***Capital Asset Accounting***

##### Observation

The District currently does not have an adequate system in place to track and monitor capital asset activity. Currently, the District utilizes the capital assets module within Oracle, the District's general ledger system, to account for capital assets; however, the system is unable to provide useful output of data. The system is not able to generate reports with the updated activity to ensure that all assets are included for depreciation. In addition, construction in progress has not been reconciled to ensure completed projects are transferred to the appropriate classification to be depreciated.

##### Recommendation

The District should explore alternatives to the current capital asset system. Upon having an alternative solution in place, the District should establish and enforce formalized procedures related to monitoring capital assets activities. Such procedures should include monthly review and reconciliation of capital asset additions and input into capital asset system for depreciation; procedures for disposal of assets including timelines for when the inventory counts will be performed; and a process for the reconciling of physical inventory count information with the perpetual capital assets listing.

#### ***General Ledger Detail Reports***

##### Observation

The general ledger system is unable to generate detailed balance sheet reports that agree to the District's unaudited actuals. The system is capable of generating summary level reports that agree to the ending balances of the balance sheet accounts, however as noted is not able to generate detailed reports.

Recommendation

It is recommended that the District track this activity in their existing system and develop procedures related to the tracking of substitute employees. The automated system will ensure the accuracy of the data needed to generate payroll. In addition, should the District not wish to track partial day substitute employees into their existing system, the District should inform the school sites' staff the importance of ensuring the correct employee code is used to facilitate proper payment of services provided.

***Terminations, Retirement, Resignation, and Benefits Reconciliation***

Observation

It was noted that the District's procedures regarding resigned, retired, or terminated employees are not adhered to consistently. It was noted that for three of nine employees tested, the employees were released at the site level prior to being authorized by Human Resource Department. This resulted in individuals being overpaid. In addition, this could result in the District paying for benefits for employees who are no longer being employed by them.

Recommendation

It is recommended that the Human Resource Department advise site and department level administration regarding established policies regarding the releasing of resigned, retired, or terminated employees. This is essential to ensure that the District does not overpay individuals for services not rendered or overpay benefits for individuals no longer employed by the District.

***Instructional Time - Monitoring***

Observation

The District does not have a procedure in place to review the instructional time calculations completed by the school sites. One school site's kindergarten instructional time calculation stated the site was short on minutes. The calculation stated a total of 35,462 minutes, while the State minimum requirement for kindergarten is 36,000. Upon further review of the site's bell schedule and attendance calendar, it was noted that the site was in compliance with the required number of minutes.

Recommendation

In order to ensure that all sites meet the instructional minute requirements each year, the District should review the supporting documents for the calculation from each site and verify their completeness and accuracy. Changes to any site bell schedules should require recalculation and approval. Since noncompliance with instructional minutes could result in a critical loss of funding to the District, the personnel assigned the responsibility of monitoring the minutes should be knowledgeable of all the compliance requirements.

***Douglas MacArthur Fundamental Intermediate School***

Observations

During our review of the associated student body procedures, the following was noted:

1. Cash collected by teachers, advisors, or clubs is not accounted for properly. Cash collections are not supported by sub-receipts or logs that tie the total to the cash count sheet. Fourteen of 296 deposits tested did not have sufficient support or a paper trail; therefore, the auditor was unable to confirm if these deposits were intact and deposited in a timely manner.
2. Based on the review of the cash receipting procedures, it was noted that 280 of 296 receipts tested were not deposited in a timely manner. The delay in deposit ranged from approximately 11 to 64 days from the date of receipt. This could result in large cash balances being maintained at the sites which can hinder the safeguarding of ASB assets.
3. Based on the review of the disbursement procedures, it was noted that two of six disbursements tested were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.
4. Based on the review of the disbursement procedures, it was noted that ASB disbursements were being made without explicit receiving documentation for goods being ordered. As a result, three of six vendor invoices were paid without the direct knowledge of whether or not the goods being ordered have been received by the ASBs.
5. Based on the review of the disbursement procedures, it was noted that one of six disbursements exceeded the pre-approved purchase order amount by \$797. The purchase was approved for \$1,400, but the actual amount paid for the purchase was \$2,197. This appears to have been caused by the ASB approving a 'not to exceed' amount for the purchase, rather than approving a purchase based on a quote for items needed.
6. Based on the review of the fundraising procedures, it was noted that the school dances are not supported by revenue potential forms.
7. Based on the review of the fundraising procedures, it was noted that two of two revenue potential forms tested were not fully completed for the expected revenue and expenditures. In addition, one of two revenue potential forms was mathematically incorrect.
8. Perpetual inventory is not calculated and reconciled to the periodic inventory count done at the end of the fiscal year.
9. The balance sheet as of October 31, 2015, includes a bank balance line for a Bank of the West closed account.
10. During our review of the tested month's financial statements, it was noted that one trust account had a negative balance. The Drama Club trust account had a negative balance of \$79.84.

Recommendations

1. Pre-numbered triplicate receipts or logs should be utilized when collecting money for all ASB events and transactions. If utilizing a log, the student's name and amount being turned in should be documented. If using a receipt book, the receipts should be issued in sequential order to all individuals turning in monies for ASB events. Teachers and administrators who collect monies should be equipped with a triplicate receipts book or log sheet. The white copy of the receipt should be issued to the person turning in the monies, the yellow receipt or log sheet should be utilized for deposit back-up, and the pink copy should be retained in the receipt book for audit purposes. When teachers are turning in monies for deposit, a cash count sheet should be turned in with the yellow copy of the receipts and monies to clearly identify the total amount being turned in.

10. The ASB has a fiduciary responsibility to all student body organizations to act in each group's best interest. By allowing certain clubs to spend in excess of their available reserves, the ASB is not meeting this responsibility to the other clubs and organizations. Clubs should not be allowed to spend in excess of their available cash. By allowing clubs to do so, they are in effect spending the resources of other clubs. The ASB should ensure that all clubs have sufficient funds available in their account prior to expenditures or transfers being made.

***Spurgeon Intermediate School***

**Observations**

During our review of the associated student body procedures, the following were noted:

1. Cash collected by teachers, advisors, or clubs is not accounted for properly. Cash collections are not supported by sub-receipts or logs that tie the total to the cash count sheet. Eleven of 45 receipts tested did not have sufficient support or a paper trail; therefore, the auditor was unable to confirm if these deposits were intact and deposited in a timely manner.
2. Based on the review of the cash receipting procedures, it was noted that 30 of 45 deposits tested were not deposited in a timely manner. The delay in deposit ranged from approximately 11 to 29 days from the date of receipt. This could result in large cash balances being maintained at the sites which can hinder the safeguarding of ASB assets.
3. Based on the review of the disbursement procedures, it was noted that four of six disbursements tested were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.
4. Based on the review of the disbursement procedures, it was noted that ASB disbursements were being made without explicit receiving documentation for goods being ordered. As a result, three of six vendor invoices were paid without the direct knowledge of whether or not the goods being ordered have been received by the ASBs.
5. Based on the review of the disbursement procedures, it was noted that one of six disbursements was overpaid. An individual was reimbursed \$50 more than they should have been based on the invoice and supporting documents.
6. Based on the review of the fundraising procedures, it was noted that the school dances are not supported by revenue potential forms.
7. Based on the review of the fundraising procedures, it was noted that one of one fundraising events tested was not pre-approved by the ASB and/or the site administration.
8. Based on the review of the fundraising procedures, it was noted that one of one revenue potential forms tested was not fully completed for the expected revenue and expenditures.
9. Based on the review of ticketed events, it was noted that the site does not utilize pre-numbered tickets.
10. Perpetual inventory is not calculated and reconciled to the periodic inventory count done at the end of the fiscal year.
11. The balance sheet as of October 31, 2015, includes a bank balance line for a Bank of the West closed account.
12. During our review of the tested month's financial statements, it was noted that four trust accounts had negative balances totaling \$10,691.75.

9. The ASB should utilize pre-numbered tickets to allow the ASB to compute revenues from each ticketed event. Along with pre-numbered tickets, the ASB should utilize a ticket sales recap form. A ticket sales recap form serves the purpose of calculating, based on the number of tickets sold out of the roll, the price per ticket and the amount of cash that should have been collected. The recap should be reconciled to the cash deposit forwarded to the bookkeeper. This procedure documents overages and shortages of cash and informs site personnel about potential problems in cash collections. The forms should be filed along with the deposit form and other pertinent documents.
10. The ASB should implement a perpetual inventory system. This will allow the ASB to compute and reconcile daily sales, cost of goods sold, and items on hand at the end of each close out. The starting point will be from a physical inventory count and, from there, any items sold should be deducted from the count, and any items purchased should be added to the count. This perpetual inventory count should be reconciled to a quarterly/annual physical inventory count. A physical inventory should be taken at least quarterly under the supervision of an administrator. The inventory listing should contain a description, unit cost, quantity, and extended value. This information is necessary in order to analyze sales activity and profits, and to determine if merchandise has been lost or stolen. The June 30 inventory report would also be used in the preparation of the financial statements prepared for the ASB of the site. In addition, the inventory report should be compared to the corresponding time period sales to ensure that the amount of inventory noted as being sold corresponds to the amount of sales generated.
11. The District should investigate as to why the ASB is reporting a balance on the balance sheet for a closed bank account. The balance sheet should only reflect balances of active accounts. Should the District determine this amount is reflected erroneously, it should have the ASB zero out the account on the balance sheet and close it.
12. The ASB has a fiduciary responsibility to all student body organizations to act in each group's best interest. By allowing certain clubs to spend in excess of their available reserves, the ASB is not meeting this responsibility to the other clubs and organizations. Clubs should not be allowed to spend in excess of their available cash. By allowing clubs to do so, they are in effect spending the resources of other clubs. The ASB should ensure that all clubs have sufficient funds available in their account prior to expenditures or transfers being made.

### *Lorin Grisct Academy*

#### Observations

During our review of the associated student body procedures, the following were noted:

1. Cash collected by teachers, advisors, or clubs is not accounted for properly. Cash collections are not supported by sub-receipts or logs that tie the total to the cash count sheet. Three of three deposits tested did not have sufficient support or a paper trail; therefore the auditor was unable to confirm if these deposits were intact and deposited in a timely manner.
2. Based on the review of the cash receipting procedures, it was noted that three of three deposits tested were not deposited in a timely manner. The delay in deposit ranged from approximately 15 to 22 days from the date of receipt. This could result in large cash balances being maintained at the sites which can hinder the safeguarding of ASB assets.
3. Based on the review of the disbursement procedures, it was noted that four of four disbursements tested were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.

6. The ASB should implement a perpetual inventory system. This will allow the ASB to compute and reconcile daily sales, cost of goods sold, and items on hand at the end of each close out. The starting point will be from a physical inventory count and, from there, any items sold should be deducted from the count, and any items purchased should be added to the count. This perpetual inventory count should be reconciled to a quarterly/annual physical inventory count. A physical inventory should be taken at least quarterly under the supervision of an administrator. The inventory listing should contain a description, unit cost, quantity, and extended value. This information is necessary in order to analyze sales activity and profits, and to determine if merchandise has been lost or stolen. The June 30 inventory report would also be used in the preparation of the financial statements prepared for the ASB of the site. In addition, the inventory report should be compared to the corresponding time period sales to ensure that the amount of inventory noted as being sold corresponds to the amount of sales generated.

### ***Santa Ana High School***

#### **Observations**

During our review of the associated student body procedures, the following were noted:

1. Cash collected by fundraising activities is not accounted for properly. Cash collections are not supported by sub-receipts or logs that tie the total to the cash count sheet. Three of three fundraising deposits tested did not have sufficient support or a paper trail; therefore, the auditor was unable to confirm if these deposits were intact and deposited in a timely manner.
2. Based on the review of the cash receipting procedures, it was noted that six of 17 deposits tested were not deposited in a timely manner. The delay in deposit ranged from approximately 17 to 21 days from the date of receipt. This could result in large cash balances being maintained at the sites which can hinder the safeguarding of ASB assets.
3. The deposit counts are not conducted by two individuals simultaneously and without any video monitoring devices. The current form used does not have a spot on it for a second individual to sign indicating the count was done simultaneously by two individuals. Not having a second person present or a video monitoring system creates an opportunity for cash to be misappropriated.
4. Based on the review of the disbursement procedures, it was noted that seven of 18 disbursements tested were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.
5. Revenue potential forms do not provide a section to include actual revenues and expenditures activity of a fundraiser. As a result, expected versus actual results cannot be measured to determine whether or not the fundraiser was successful or any losses have occurred.

#### **Recommendations**

1. Pre-numbered triplicate receipts or logs should be utilized when collecting money for all ASB events and transactions. If utilizing a log, the student's name and amount being turned in should be documented. If using a receipt book, the receipts should be issued in sequential order to all individuals turning in monies for ASB events. Teachers and administrators who collect monies should be equipped with a triplicate receipts book or log sheet. The white copy of the receipt should be issued to the person turning in the monies, the yellow receipt or log sheet should be utilized for deposit back-up, and the pink copy should be retained in the receipt book for audit purposes. When teachers are turning in monies for deposit, a cash count sheet should be turned in with the yellow copy of the receipts and monies to clearly identify the total amount being turned in.



Recommendations

1. Pre-numbered triplicate receipts or logs should be utilized when collecting money for all ASB events and transactions. If utilizing a log, the student's name and amount being turned in should be documented. If using a receipt book, the receipts should be issued in sequential order to all individuals turning in monies for ASB events. Teachers and administrators who collect monies should be equipped with a triplicate receipts book or log sheet. The white copy of the receipt should be issued to the person turning in the monies, the yellow receipt or log sheet should be utilized for deposit back-up, and the pink copy should be retained in the receipt book for audit purposes. When teachers are turning in monies for deposit, a cash count sheet should be turned in with the yellow copy of the receipts and monies to clearly identify the total amount being turned in.
2. The ASB should, at a minimum, make their deposits once a week to minimize the amount of cash held at the sites. During weeks of high cash activity, there may be a need to make more than one deposit. The District should communicate specific guidelines for this procedure including the maximum cash on hand that should be maintained at the site.
3. It is recommended that the ASB revise their deposit count procedures to have two people perform the count together and both sign off on the cash count sheet or that a video monitoring system be utilized that is monitored frequently to deter misappropriation of cash.
4. In order to ensure proper internal controls over the ASB disbursements, the site should ensure that all disbursement transactions are pre-approved by authorized administrative personnel and the student council. This would allow the reviewing administrator and/or the student council to determine if the proposed activities are appropriate and to determine if sufficient funding is available to finance the activities or the purchases.
5. Review and approving the fundraising events is an important control activity to prevent any potential unacceptable ASB activity. All fundraising events should be approved by either the ASB student council or site administrators prior to the event taking place to ensure that the activities related to fundraisers are appropriate in a school setting.
6. As the revenue potential form is a vital internal control tool, it should be used to document revenues, expenditures, potential revenue, and actual revenue. This allows an analysis of the fundraiser to be conducted, indicating to the staff the success or failure of the completed project. The revenue potential form also indicates weak control areas in the fundraising procedures at the site, including lost or stolen merchandise, problems with collecting all moneys due, and so forth.

We will review the status of the current year comments during our next audit engagement.

VALENZUELA, TRINE, RAY + CO. LLP

Rancho Cucamonga, California  
December 2, 2016

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Approval of Certification of First Interim Financial Status (Positive)

**ITEM:** Action

**SUBMITTED BY:** Tina Douglas, Assistant Superintendent, Business Services

**PREPARED BY:** Swandayani Singgih, Director, Budget

**BACKGROUND INFORMATION:**

California Education Code Sections 42130 and 42131 requires that the Governing Board approve and certify the First Interim financial report covering July 1 through October 31. Education Code Section 42131 requires the Board to certify whether or not the District is able to meet its financial obligations for the remainder of this fiscal year and for the subsequent two fiscal years based on the financial information known as of October 31, 2016.

**ITEM SUMMARY:**

- Actuals through October 31, 2016
- Education Code 42130
- Education Code 42131

**RATIONALE:**

The purpose of this agenda item is to seek a positive Board certification of the First Interim financial status report. Education Code Section 42130 requires district superintendents to prepare and submit two interim financial reports to governing boards. A certification by the Governing Board concerning the financial stability of the District is required to be submitted to the County Superintendent of Schools.

The report shows that the District will be able to meet its financial obligations through the remainder of this fiscal year as well as for the subsequent two years.

The District Certification of Interim Report sheet, upon acceptance by the Board, will be forwarded to the Orange County Department of Education as required. The detailed General Fund schedules for attendance, revenues, expenditures, cash flow, and criteria and standards summary review will also be forwarded.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Approve a positive certification of the First Interim Financial Status Report.

TD:ss:mm



# 2016-17 FIRST INTERIM BUDGET REPORT

## DECEMBER 13, 2016

Tina Douglas, Assistant Superintendent, Business Services



# First Interim Report

- **First Revision to the Adopted Budget**
- **Reports actual financial data through October 31, 2016 with projections for the remainder of the year**
- **Required to certify twice each fiscal year**
- **SAUSD Multi-Year Outlook to address the financial ability to meet the current and subsequent two fiscal year obligations**



# LEGISLATIVE ANALYSTS OFFICE

## NOVEMBER 2016 FISCAL OUTLOOK

3

- LAO nonpartisan fiscal advisor to the legislature
- Provides a preview of the Governor's potential January 2017-18 budget proposal
- Slight decrease in current year 2016-17 budget
- Over the long-term offered two scenarios:
  - Standard growth – LCFF 99% funded in 2017-18
  - Mild recession in mid-2018 – LCFF not fully funded until 2020-21
- 2017-18 potential for one-time allocation



# LEGISLATIVE ANALYSTS OFFICE

## NOVEMBER 2016 FISCAL OUTLOOK

4

- **Passage of Prop 51**
  - **State Facilities Bond**
  - **No timeline yet on when the sale of the bond will occur**
- **Passage of Prop 55**
  - **Temporary tax extension for additional 12 years**
  - **Will not affect our revenue until 2019-2020**



# FIRST INTERIM UPDATE



# MULTI-YEAR PROJECTION ASSUMPTIONS

6

1st Interim Budget Assumptions	2016-17	2017-18	2018-19
LCFF GAP Funding Rate	54.18%	46.15%	37.305%
Enrollment Adjustment	(1,589)	(795)	(398)
STRS	\$5.1 million	\$5.1 million	\$5.0 million
PERS	\$1.8 million	\$1.4 million	\$1.4 million
HEALTH & WELFARE BENEFITS		\$3.1 million	\$3.3 million



# MYP GENERAL FUND

1st Interim Budget		2016-17	2017-18	2018-19
REVENUE		\$657,608,610	\$643,568,166	\$640,854,823
EXPENDITURES		\$649,375,211	\$630,958,173	\$634,190,187
OTHER FINANCING SOURCES/USES		(\$12,919,039)	(\$5,963,144)	(\$6,003,108)
NET INCREASE/DECREASE (DEFICIT SPENDING)		(\$4,685,640)	\$6,646,849	\$661,528
BEGINNING BALANCE		\$85,669,928	\$80,984,288	\$87,631,137
(DEFICIT SPENDING) / SURPLUS		(\$4,685,640)	\$6,646,849	\$661,528
ENDING BALANCE		\$80,984,288	\$87,631,137	\$88,292,665
COMPONENTS OF ENDING BALANCE:				
NON SPENDABLE		\$1,190,000	\$1,190,000	\$1,190,000
RESTRICTED BALANCE		\$9,449,692	\$4,495,888	\$2,986,551
COMMITTED BALANCE		\$10,000,000	\$10,000,000	\$10,000,000
OTHER ASSIGNMENTS		\$47,098,711	\$59,206,822	\$61,312,248
ECONOMIC UNCERTAINTIES		\$13,245,885	\$12,738,427	\$12,803,866

**AB1200 - POSITIVE CERTIFICATION**



# COMPONENTS OF ENDING FUND BALANCE

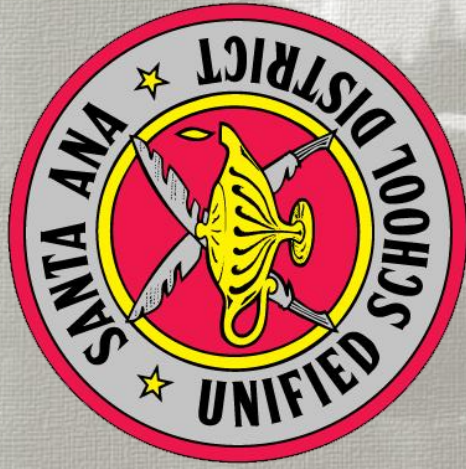
## OTHER ASSIGNMENTS

Description	2016-17 Projected	2017-18 Projected	2018-19 Projected
CIVIC CENTER	\$109,467	\$109,467	\$109,467
GODINEZ RENTAL FEES	\$33,144	\$33,144	\$33,144
WASC	\$1,144	\$1,144	\$1,144
QZAB SOLAR ENERGY	\$2,157,460	\$2,157,460	\$2,157,460
15-16 ONE-TIME DISCRETIONARY	\$4,241,941	\$4,241,941	\$4,241,941
INST MATERIALS/ADOPTION	\$5,461,158	\$6,461,158	\$7,461,158
ROP	\$39,853	\$39,853	\$39,853
LIBRARY INCENTIVES	\$500,000	\$1,000,000	\$1,500,000
LIFT CONTRACT	\$350,000	\$700,000	\$1,050,000
SASPOA 10/24/16 TA	\$183,359	\$366,718	\$550,077
VEHICLE MECHANICS (2 FTE)	\$88,308	\$225,212	\$364,762
WALKER/ROOSEVELT JOINT USE	\$50,000	\$100,000	\$150,000
INTERSESSION PROGRAM	\$2,000,000	\$4,000,000	\$6,000,000
ENTERPRISE RESOURCE PLANNING SYSTEM (ERP) - (ONE-TIME)	\$7,000,000	\$7,000,000	\$7,000,000
REMODELING OF DISTRICT FACILITIES	\$500,000	\$500,000	\$500,000
DECLINING ENROLLMENT	\$17,942,082	\$25,949,356	\$27,194,426
ATHLETIC EQUIPMENT	\$128,000	\$128,000	\$128,000
ATHLETIC TURF	\$1,330,816	\$1,330,816	\$1,330,816
FURNITURE/EQUIPMENT FOR ALA EXPANSION	\$0	\$1,000,000	\$1,500,000
FUND 20 POST-EMPLOYMENT BENEFITS (ONE-TIME)	\$4,981,979	\$3,862,553	\$0
<b>TOTAL</b>	<b>\$47,098,711</b>	<b>\$59,206,822</b>	<b>\$61,312,248</b>

**AB1200 - POSITIVE CERTIFICATION**



# THANK YOU



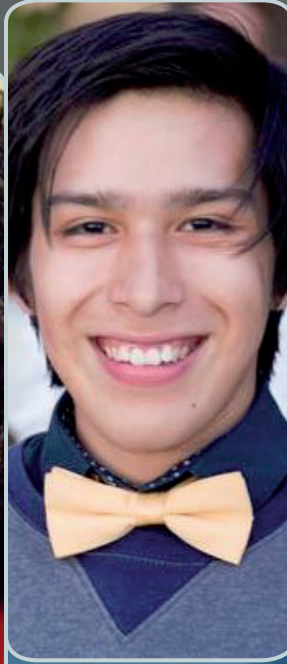
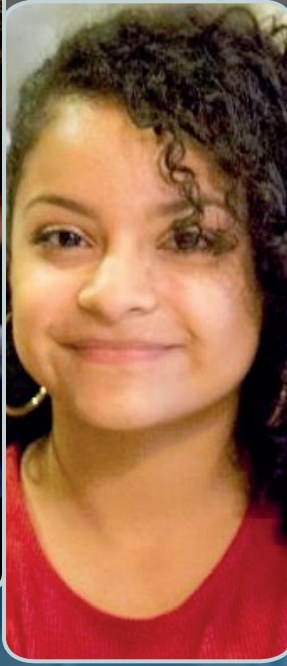


# BACK UP SLIDES





# Santa Ana Unified School District



## 2016 - 2017 FIRST INTERIM REPORT

*as of October 31, 2016*



# Santa Ana Unified School District

## Board of Education



**John Palacio**

President

Current Term: 2014-2018



**Rob Richardson**

Vice President

Current Term: 2012-2016



**Valerie Amezcua**

Clerk

Current Term: 2014-2018



**Jose Alfredo Hernandez, J.D.**

Member

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**



## **Assistant Superintendent, Business Services 2016 First Interim Message**



On June 28, 2016, the Governing Board adopted its 2016-17 Budget based on expenditure and revenue projections that were developed during the Governor's May Revision as well as activities and services outlined in the adopted 2016-17 Local Control Accountability Plan (LCAP). This document, the First Interim Budget Report, encompasses all of the financial changes and adjustments that have occurred as of October 31, 2016.

Every California school district is mandated to prepare this interim report to ensure financial accountability and is the basis for our quarterly certification required by the AB1200. This first interim budget report represents a positive certification, which affirms that the district will be able to meet its current fiscal obligations this year and the subsequent two years.

### **Multi-Year Planning**

The district forecasts its expenses and revenues out over a three year period which reflects our instructional plans, LCAP initiatives, and other operational adjustments. A few long-range external pressures that will result in increased costs to the district and that the district continues to monitor and plan for are the Other Post Employment Benefit Obligations (OPEB), 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.

### **Local Control Accountability Plan**

The district 2016-17 LCAP was created based on the input of a total of 5,900 participants including staff, parents, students, and community members from a series of 130 meetings with the focus on how to best ensure that students are achieving at or above grade-level standards and prepared with 21<sup>st</sup> century skills for college and careers.

As a result of this extensive collective effort, the Santa Ana Unified School District Local Control Accountability Plan was created and adopted by the Board of Education during the same meeting as the Budget on June 28, 2016. Our 2016-17 Budget truly reflects the essence of the desires of our stakeholders and supports the district's overall goal for student success.

### **Major Budget Assumptions**

This First Interim Report assumes:

- Carryovers of revenue from the 2015-16 budget
- Declining Enrollment of 1,589 students in the 2016-17 from 2015-16
- Decrease in LCFF gap funding from 54.84% to 54.18%

*Tina Douglas, Assistant Superintendent, Business Services*



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# Introduction and Overview



# 2016-17 FIRST INTERIM



OCTOBER 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.

## First Interim Report

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

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

### Revenue Adjustments:

- Decrease in LCFF funding approximately- \$0.82 million:
  - The unduplicated pupil count (UPC) of 93.34% (students who qualify for free or reduced price meals, English learners, and/or Foster Youth) and the State LCFF gap funding rate of 54.18%
- Increase in Title I funding of approximately \$2.6 million based on State's preliminary allocation;
- Carryovers of approximately \$8.7 million in federal, state, and local funding are budgeted;
- Receipt of approximately \$2.7 million for Career Technical Education Incentive Grant Program;
- Various local revenue adjustment of \$0.7 million;

### Expense Adjustments:

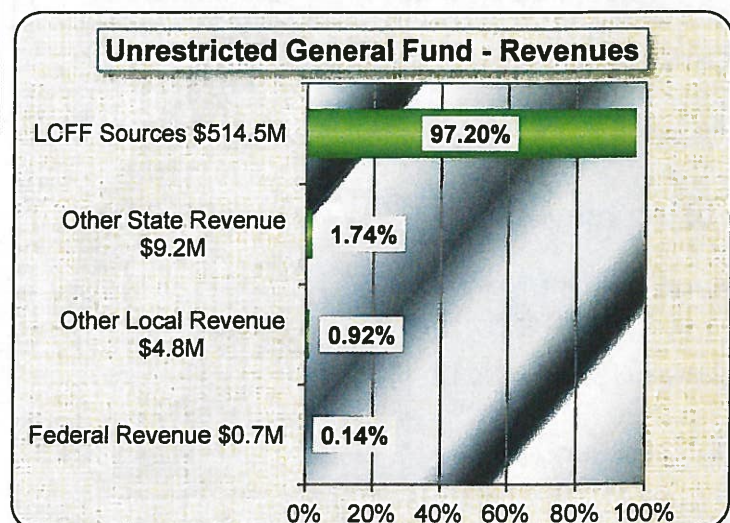
- Increase in non-management certificated and management annual compensation of approximately \$ 6.4 million due to a raise of 1% based on 2015-16 salary schedules as well as 1% off-schedule payment;

- Additional increase of approximately \$1 million in employee benefits mainly due to an increase in STRS/PERS rates totaling up to \$10 million;
- Increase in Title I expense of approximately \$2.6 million;
- Carryovers of approximately \$8.7 million are budgeted;
- New expense budget of approximately of \$2.7 million for Career Technical Education Incentive Grant program;
- Increase in interfund transfer of approximately \$5.1 million to Special Reserve Fund for Capital Outlay Projects for kitchen/facilities projects and \$1 million to Charter Schools Special Revenue Fund to cover grade levels expansion costs;

Labor Contract Negotiations: For 2016-17 the Tentative Agreement with SAEA had board approval on June 28<sup>th</sup>, 2016, while the Tentative Agreement with SASPOA is pending Board approval on December 13<sup>th</sup>, 2016. District and CSEA are still in the negotiations process for 2016-17.

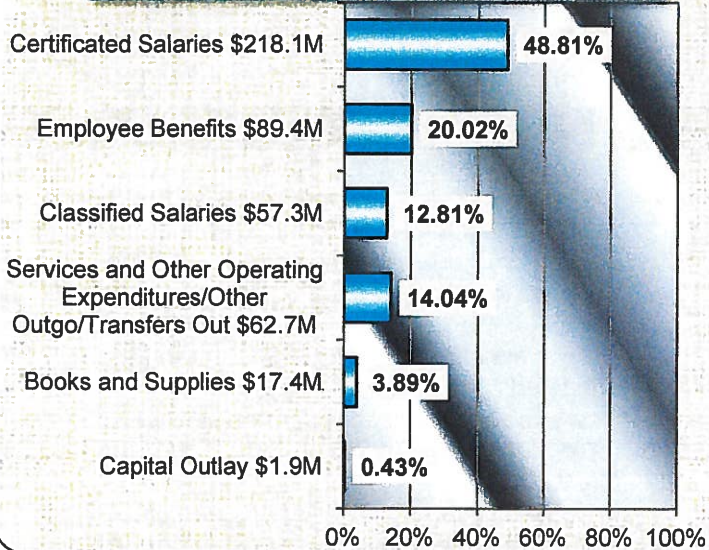
## First Interim Data

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).

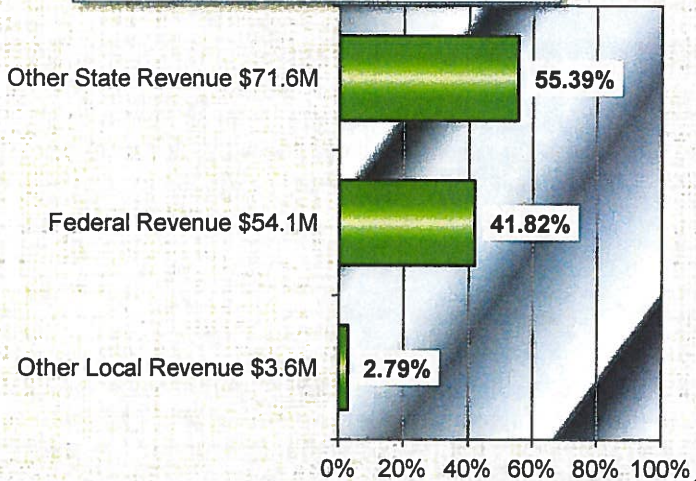




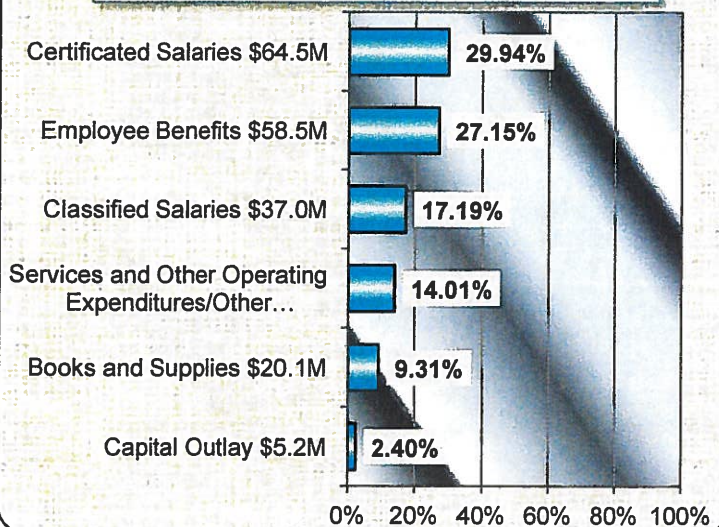
### Unrestricted General Fund - Expenditures



### Restricted General Fund - Revenue



### Restricted General Fund - Expenditures



## First Interim – 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 First Interim.

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 (\$\$ in millions)	Total Budget Expenditures Incl. Other Financing Sources/Uses
01	General Fund, Unrestricted & Restricted	\$662.3
09	Charter Schools Special Revenue Fund	2.8
12	Child Development Fund	5.7
13	Cafeteria Fund	40.1
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	0.7
25	Capital Facilities Fund	2.8
35	County School Facilities Fund	0.0
40	Special Reserve Fund for Capital Outlay	20.1
49	Capital Project Fund for Blended Component Units	0.0
51	Bond Interest & Redemption Fund	19.9
56	Debt Service Fund	6.8
67	Self-Insurance Fund	19.9
	<b>Total</b>	<b>\$785.2</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 \$42 million.

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

- The elimination of ROP funding (\$0.1 million);
- The impact on projected declining enrollment of 795 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 795 enrollment resulting in a reduction in certificated expenditures of approximately \$2.7 million;
- An additional ten itinerant teachers of approximately \$0.5 million for substitute coverage;
- The projected step/column salary increases of approximately \$2.1 million and \$0.2 million for certificated and classified, respectively;
- The projected increase of approximately \$12.3 million in STRS/PERS and Health benefits costs;
- The elimination of one-time allocation of approximately \$15.6 million including PARS implementation (\$4.8 million) and off-schedule payment for certificated and management (\$3.2 million);
- The elimination of E-Rate infrastructure funding of approximately \$2.4 million and \$3.8 million in revenue and expenditures, respectively;
- The elimination of approximately \$7.0 million in interfund transfers to Cafeteria funds (\$0.5 million, QZAB 2002 (\$0.4 million), kitchen/facilities projects (\$5.1 million), and Charter Schools Special Reserve Fund (\$1 million).

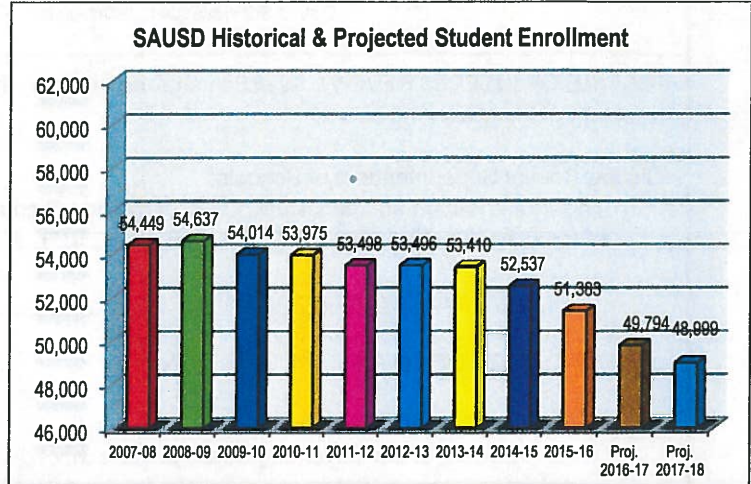
The District uses the estimated gap funding rates of 46.15% and 37.305%, COLA of 1.11% and 2.42%, and UPC of 92.41% and 91.50% for 2017-18 and 2018-19, respectively. Comparing to the base year the revenue is projected to decrease approximately \$1.9 million in 2017-18 and to remain relatively flat in 2018-19.

### Cash Flow Considerations

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

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 projects losing 795 students in 2017-18 and an additional 398 loss in 2018-19. The projected decline in student enrollment is incorporated in revenue projections for First Interim.



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>	\$85.7	\$81.0	\$87.6
Revenues	\$657.6	\$643.5	\$640.9
Expenditures	\$662.3	\$636.9	\$640.2
<b>Net Increase/(Decrease)</b>	<\$4.7>	\$6.6	\$0.7
<b>Projected Ending Fund Balance</b>	\$81.0	\$87.6	\$88.3
<b>Components of Projected Ending Fund Balance</b>			
Stabilization Arrangements	\$10.0	\$10.0	\$10.0
Revolving Cash/Stores	\$1.2	\$1.2	\$1.2
Other Designations	\$47.1	\$59.2	\$61.3
Restricted Reserves	\$9.5	\$4.5	3.0
Unrestricted Reserve	\$13.2	\$12.7	\$12.8
<b>Unrestricted Reserve %</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>
Undesignated/Unappropriated	\$0.0	\$0.0	\$0.0

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

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

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2016

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Swandayani Singgih

Telephone: (714) 558-5895

Title: Director, Budget

E-mail: swandayani.singgih@saUSD.us

### Criteria and Standards Review Summary

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

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



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

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

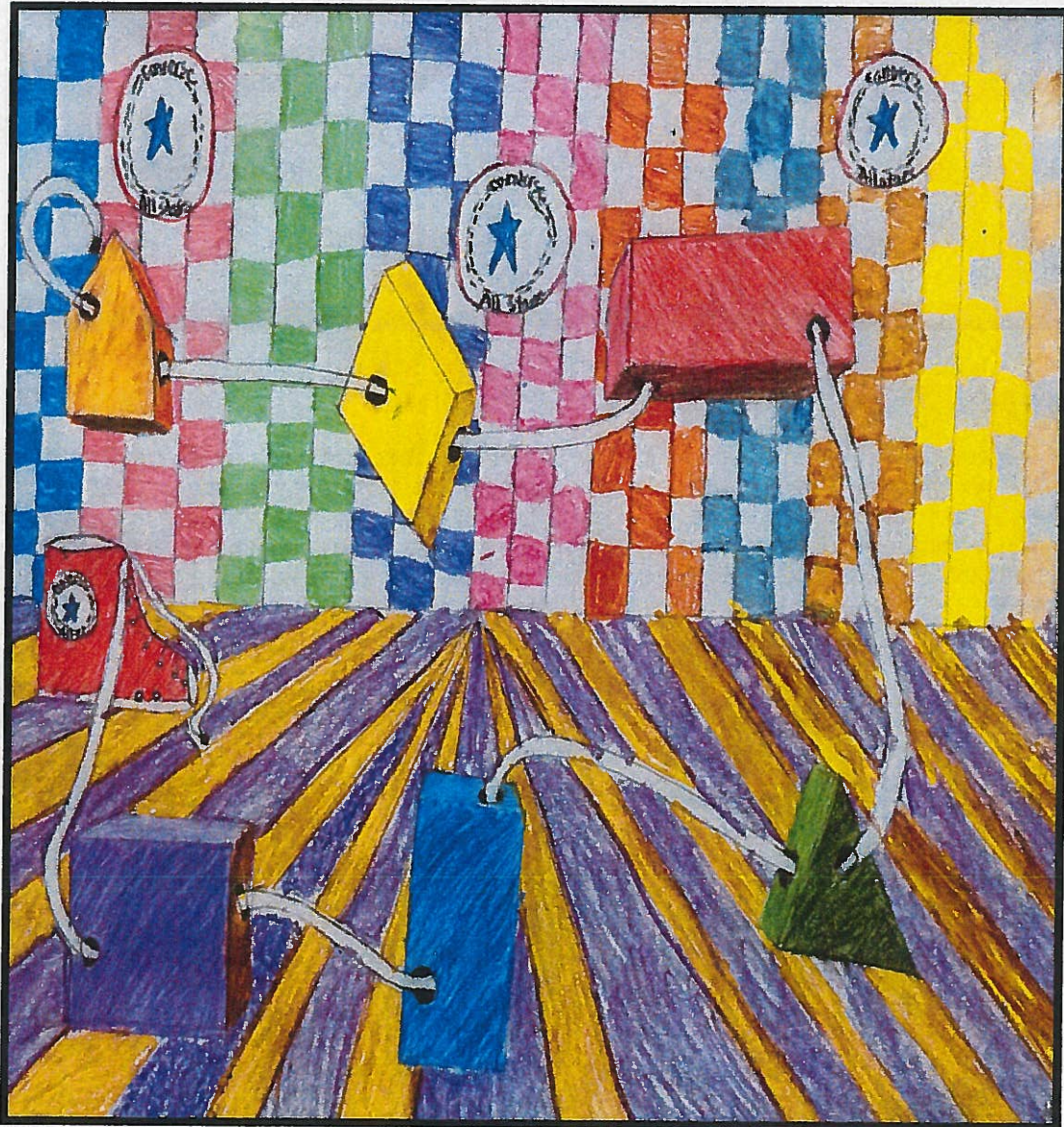
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S9	Status of Other Funds	• Classified? (Section S8B, Line 3)		X
		Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



# Operating Funds

Unrestricted and Restricted



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

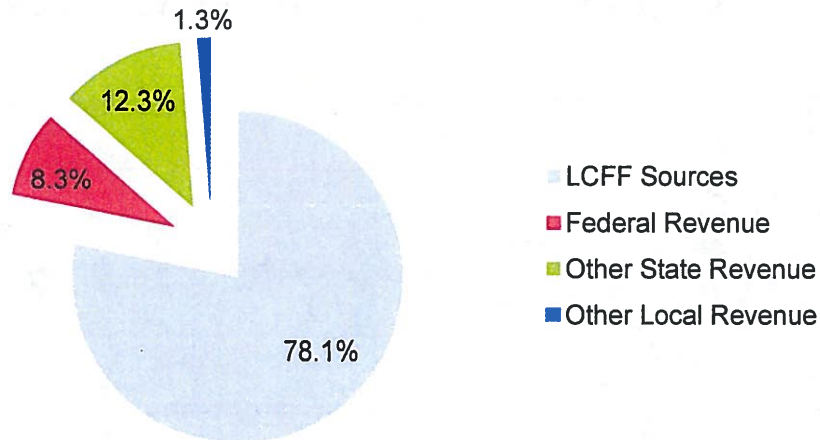


# COMBINED GENERAL FUND (01)

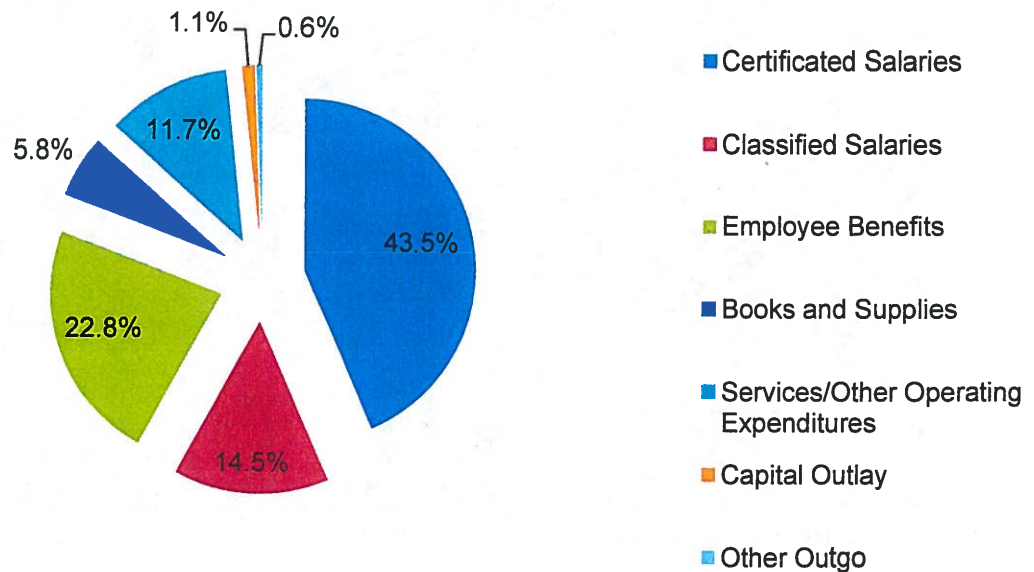
## Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from the State (78.1%). Total projected revenue is \$657.6 million.



The combined General Fund is used to account for financial activities except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (80.8%). Total projected expenditures are \$649.4 million. In addition, the District pays through interfund transfers to other funds in a total of approximately \$12.9 million for Certificates of Participation, Qualified Zone Academy Bonds, the Advanced Learning Academy Charter School, Santa Ana High School kitchen remodeling, 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 \$81.0 million which includes \$9.4 million in restricted fund balances.

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	514,365,661.67	514,365,661.67	106,431,635.91	513,545,108.67	(820,553.00)	-0.2%
2) Federal Revenue		8100-8299	43,962,919.93	43,962,919.93	6,905,024.27	54,805,936.39	10,843,016.46	24.7%
3) Other State Revenue		8300-8599	77,624,666.44	77,624,666.44	14,219,429.94	80,799,195.34	3,174,528.90	4.1%
4) Other Local Revenue		8600-8799	7,731,934.39	7,731,934.39	2,628,369.97	8,458,369.59	726,435.20	9.4%
5) TOTAL, REVENUES			643,685,182.43	643,685,182.43	130,184,460.09	657,608,609.99		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	273,347,085.73	273,347,085.73	77,105,938.43	282,589,334.22	(9,242,248.49)	-3.4%
2) Classified Salaries		2000-2999	93,377,663.55	93,377,663.55	16,954,948.30	94,282,360.71	(904,697.16)	-1.0%
3) Employee Benefits		3000-3999	149,037,145.29	149,037,145.29	33,097,216.96	147,954,716.29	1,082,429.00	0.7%
4) Books and Supplies		4000-4999	34,704,400.49	34,704,400.49	6,314,378.08	37,465,814.13	(2,761,413.64)	-8.0%
5) Services and Other Operating Expenditures		5000-5999	67,064,905.29	67,064,905.29	20,404,303.23	76,382,531.04	(9,317,625.75)	-13.9%
6) Capital Outlay		6000-6999	4,956,826.56	4,956,826.56	1,943,813.75	7,083,150.23	(2,126,323.67)	-42.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	5,592,459.00	5,592,459.00	344,823.55	5,729,139.00	(136,680.00)	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,018,933.88)	(2,018,933.88)	0.00	(2,111,834.99)	92,901.11	-4.6%
9) TOTAL, EXPENDITURES			626,061,552.03	626,061,552.03	156,165,422.30	649,375,210.63		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			17,623,630.40	17,623,630.40	(25,980,962.21)	8,233,399.36		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,828,415.93	6,828,415.93	7,196,084.81	12,919,038.93	(6,090,623.00)	-89.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,828,415.93)	(6,828,415.93)	(7,196,084.81)	(12,919,038.93)		

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,795,214.47	10,795,214.47	(33,177,047.02)	(4,685,639.57)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	66,069,681.63	66,069,681.63		85,669,927.48	19,600,245.85	29.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,069,681.63	66,069,681.63		85,669,927.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,069,681.63	66,069,681.63		85,669,927.48		
2) Ending Balance, June 30 (E + F1e)			76,864,896.10	76,864,896.10		80,984,287.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	170,000.00	170,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,789,077.58	10,789,077.58		9,449,692.18		
c) Committed								
Stabilization Arrangements		9750	7,547,581.70	7,547,581.70		10,000,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44,700,437.46	44,700,437.46		47,098,710.74		
010032 Civic Center	0000	9780				109,467.30		
010033 Godinez Rental Fees	0000	9780				33,144.29		
010042 WASC	0000	9780				1,143.82		
010308 QZAB Solar Energy	0000	9780				2,157,459.54		
010720 15-16 One-time Discretionary I	0000	9780				4,241,940.59		
010803 Instructional Materials/Adoptio	0000	9780				5,461,158.46		
010808 ROP	0000	9780				39,852.53		
010703 Library Incentives	0000	9780				500,000.00		
010703 LIFI Contract	0000	9780				350,000.00		
010000 SASPOA 10/24/16 TA	0000	9780				183,359.00		
010000 Declining Enrollment	0000	9780				17,942,083.00		
010721 Intersession Program	0000	9780				2,000,000.00		
010000 Vehicle Mechanics (2 FTEs)	0000	9780				88,307.56		
010000 Walker/Roosevelt Joint Use Ar	0000	9780				50,000.00		
010031 Enterprise Resource Planning	0000	9780				7,000,000.00		
010031 Remodeling of District facilities	0000	9780				500,000.00		
010031 Athletic equipment	0000	9780				128,000.00		
010000 Artificial Turf	0000	9780				1,330,815.72		
010031 One-time expenses	0000	9780				1,981,978.93		
010000 Fund 20 - Post-Employment B	0000	9780				3,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,657,799.36	12,657,799.36		13,245,884.99		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	339,904,288.00	339,904,288.00	82,759,210.43	343,321,256.00	3,416,968.00	1.0%
Education Protection Account State Aid - Current Year		8012	71,009,698.00	71,009,698.00	16,828,079.00	66,947,289.00	(4,062,409.00)	-5.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	597,660.00	597,660.00	0.00	597,660.00	0.00	0.0%
Timber Yield Tax		8022	12.00	12.00	0.00	12.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	83,885,511.00	83,885,511.00	0.00	83,885,511.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,068,028.00	5,068,028.00	4,186,612.09	5,068,028.00	0.00	0.0%
Prior Years' Taxes		8043	1,239,492.00	1,239,492.00	932,001.45	1,239,492.00	0.00	0.0%
Supplemental Taxes		8044	5,230,394.00	5,230,394.00	1,358,173.42	5,230,394.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,722,025.00	9,722,025.00	1,370,805.22	9,722,025.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,228,858.00	11,228,858.00	984,951.30	11,228,858.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			527,885,966.00	527,885,966.00	108,419,832.91	527,240,525.00	(645,441.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(4,003,028.33)	(4,003,028.33)	0.00	(4,003,028.33)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,517,276.00)	(9,517,276.00)	(1,988,197.00)	(9,692,388.00)	(175,112.00)	1.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			514,365,661.67	514,365,661.67	106,431,635.91	513,545,108.67	(820,553.00)	-0.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,404,315.00	9,404,315.00	0.00	9,404,315.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,046,842.00	2,046,842.00	0.00	2,057,110.53	10,268.53	0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	15,344,599.00	15,344,599.00	4,215,543.10	21,359,435.70	6,014,836.70	39.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,728,271.00	2,728,271.00	713,675.46	3,877,285.68	1,149,014.68	42.1%

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,284,250.62	2,284,250.62	631,321.82	3,612,999.57	1,328,748.95	58.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	4,646,660.32	4,646,660.32	66,240.63	6,358,889.40	1,712,229.08	36.8%
Other No Child Left Behind		8290	4,646,660.32	4,646,660.32	66,240.63	6,358,889.40	1,712,229.08	36.8%
Vocational and Applied Technology Education	3500-3699	8290	488,549.00	488,549.00	0.00	509,537.00	20,988.00	4.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,019,432.99	7,019,432.99	1,278,243.26	7,626,363.51	606,930.52	8.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>43,962,919.93</b>	<b>43,962,919.93</b>	<b>6,905,024.27</b>	<b>54,805,936.39</b>	<b>10,843,016.46</b>	<b>24.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	28,026,350.64	28,026,350.64	5,251,059.45	27,443,888.00	(582,462.64)	-2.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	408,355.19	408,355.19	77,587.45	410,296.62	1,941.43	0.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,790,940.00	1,790,940.00	0.00	1,805,980.00	15,040.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	9,038,916.00	9,038,916.00	0.00	9,436,303.00	397,387.00	4.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,061,117.68	8,061,117.68	0.00	8,061,117.68	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	2,748,474.00	2,748,474.00	2,748,474.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,444,331.67	2,444,331.67	0.00	2,444,331.67	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	90,000.00	90,000.00	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,854,655.26	27,854,655.26	6,142,309.04	28,358,804.37	504,149.11	1.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>77,624,666.44</b>	<b>77,624,666.44</b>	<b>14,219,429.94</b>	<b>80,799,195.34</b>	<b>3,174,528.90</b>	<b>4.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	45,000.00	45,000.00	509.14	45,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	24,000.00	24,000.00	4,214.08	24,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	960,963.40	960,963.40	225,885.82	1,017,361.30	56,397.90	5.9%
Interest		8660	300,000.00	300,000.00	164,771.65	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	385,053.00	385,053.00	0.00	401,553.00	16,500.00	4.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,931,232.99	4,931,232.99	2,232,989.28	5,584,770.29	653,537.30	13.3%
Tuition		8710	1,085,685.00	1,085,685.00	0.00	1,085,685.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,731,934.39</b>	<b>7,731,934.39</b>	<b>2,628,369.97</b>	<b>8,458,369.59</b>	<b>726,435.20</b>	<b>9.4%</b>
<b>TOTAL, REVENUES</b>			<b>643,685,182.43</b>	<b>643,685,182.43</b>	<b>130,184,460.09</b>	<b>657,608,609.99</b>	<b>13,923,427.56</b>	<b>2.2%</b>

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	226,464,492.58	226,464,492.58	61,467,895.08	231,321,051.95	(4,856,559.37)	-2.1%
Certificated Pupil Support Salaries		1200	14,761,792.24	14,761,792.24	4,330,966.95	15,304,775.97	(542,983.73)	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	18,868,395.52	18,868,395.52	6,385,899.34	20,085,216.83	(1,216,821.31)	-6.4%
Other Certificated Salaries		1900	13,252,405.39	13,252,405.39	4,921,177.06	15,878,289.47	(2,625,884.08)	-19.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>273,347,085.73</b>	<b>273,347,085.73</b>	<b>77,105,938.43</b>	<b>282,589,334.22</b>	<b>(9,242,248.49)</b>	<b>-3.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	27,998,543.64	27,998,543.64	4,182,841.78	28,022,727.14	(24,183.50)	-0.1%
Classified Support Salaries		2200	28,965,135.57	28,965,135.57	5,734,118.94	28,818,903.64	146,231.93	0.5%
Classified Supervisors' and Administrators' Salaries		2300	5,101,485.65	5,101,485.65	1,160,323.82	5,350,509.56	(249,023.91)	-4.9%
Clerical, Technical and Office Salaries		2400	25,875,576.07	25,875,576.07	5,211,372.32	26,396,069.41	(520,493.34)	-2.0%
Other Classified Salaries		2900	5,436,922.62	5,436,922.62	666,291.44	5,694,150.96	(257,228.34)	-4.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>93,377,663.55</b>	<b>93,377,663.55</b>	<b>16,954,948.30</b>	<b>94,282,360.71</b>	<b>(904,697.16)</b>	<b>-1.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	54,712,756.26	54,712,756.26	6,768,754.18	55,708,497.28	(995,741.02)	-1.8%
PERS		3201-3202	12,417,445.73	12,417,445.73	2,541,454.29	12,438,342.61	(20,896.88)	-0.2%
OASDI/Medicare/Alternative		3301-3302	10,949,796.18	10,949,796.18	2,482,563.07	11,056,493.00	(106,696.82)	-1.0%
Health and Welfare Benefits		3401-3402	54,385,126.05	54,385,126.05	16,104,472.83	52,080,741.49	2,304,384.56	4.2%
Unemployment Insurance		3501-3502	183,789.25	183,789.25	36,127.02	206,848.51	(23,059.26)	-12.5%
Workers' Compensation		3601-3602	5,496,351.76	5,496,351.76	1,420,708.32	5,629,937.07	(133,585.31)	-2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,891,880.06	10,891,880.06	3,743,137.25	10,833,856.33	58,023.73	0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>149,037,145.29</b>	<b>149,037,145.29</b>	<b>33,097,216.96</b>	<b>147,954,716.29</b>	<b>1,082,429.00</b>	<b>0.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,895,420.36	1,895,420.36	1,565,087.33	1,720,831.49	174,588.87	9.2%
Books and Other Reference Materials		4200	32,281.45	32,281.45	15,207.12	184,394.88	(152,113.43)	-471.2%
Materials and Supplies		4300	25,371,876.98	25,371,876.98	3,238,380.56	29,419,807.03	(4,047,930.05)	-16.0%
Noncapitalized Equipment		4400	6,606,821.70	6,606,821.70	1,250,820.82	5,342,071.98	1,264,749.72	19.1%
Food		4700	798,000.00	798,000.00	244,882.25	798,708.75	(708.75)	-0.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>34,704,400.49</b>	<b>34,704,400.49</b>	<b>6,314,378.08</b>	<b>37,465,814.13</b>	<b>(2,761,413.64)</b>	<b>-8.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	19,413,468.56	19,413,468.56	4,348,224.36	23,075,607.14	(3,662,138.58)	-18.9%
Travel and Conferences		5200	1,253,574.42	1,253,574.42	520,654.43	2,264,619.86	(1,011,045.44)	-80.7%
Dues and Memberships		5300	331,284.51	331,284.51	173,477.60	590,040.62	(258,756.11)	-78.1%
Insurance		5400-5450	3,362,175.40	3,362,175.40	1,900.00	3,404,147.48	(41,972.08)	-1.2%
Operations and Housekeeping Services		5500	10,812,596.08	10,812,596.08	2,055,186.43	8,974,223.67	1,838,372.41	17.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,626,644.76	7,626,644.76	1,768,795.92	7,263,526.42	363,118.34	4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,400.00)	(26,400.00)	(7,601.56)	(44,525.00)	18,125.00	-68.7%
Professional/Consulting Services and Operating Expenditures		5800	23,435,095.36	23,435,095.36	11,242,382.13	29,971,117.13	(6,536,021.77)	-27.9%
Communications		5900	856,466.20	856,466.20	301,283.92	883,773.72	(27,307.52)	-3.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>67,064,905.29</b>	<b>67,064,905.29</b>	<b>20,404,303.23</b>	<b>76,382,531.04</b>	<b>(9,317,625.75)</b>	<b>-13.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	56,610.11	56,610.11	8,291.09	183,164.19	(126,554.08)	-223.6%
Land Improvements		6170	14,863.78	14,863.78	0.00	14,863.78	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,257,594.67	3,257,594.67	1,540,292.69	4,609,102.38	(1,351,507.71)	-41.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,405,353.00	1,405,353.00	331,932.16	1,970,914.88	(565,561.88)	-40.2%
Equipment Replacement		6500	222,405.00	222,405.00	63,297.81	305,105.00	(82,700.00)	-37.2%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,956,826.56</b>	<b>4,956,826.56</b>	<b>1,943,813.75</b>	<b>7,083,150.23</b>	<b>(2,126,323.67)</b>	<b>-42.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	29,439.00	29,439.00	0.00	29,439.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	589,144.00	589,144.00	1,663.00	581,949.00	7,195.00	1.2%
Payments to County Offices		7142	4,640,509.00	4,640,509.00	343,160.55	4,784,384.00	(143,875.00)	-3.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	81,843.00	81,843.00	0.00	81,843.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	251,524.00	251,524.00	0.00	251,524.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,592,459.00</b>	<b>5,592,459.00</b>	<b>344,823.55</b>	<b>5,729,139.00</b>	<b>(136,680.00)</b>	<b>-2.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,018,933.88)	(2,018,933.88)	0.00	(2,111,834.99)	92,901.11	-4.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,018,933.88)</b>	<b>(2,018,933.88)</b>	<b>0.00</b>	<b>(2,111,834.99)</b>	<b>92,901.11</b>	<b>-4.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>626,061,552.03</b>	<b>626,061,552.03</b>	<b>156,165,422.30</b>	<b>649,375,210.63</b>	<b>(23,313,658.60)</b>	<b>-3.7%</b>

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	(5,100,000.00)	-427.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	524,392.93	524,392.93	499,392.93	524,392.93	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,110,266.00	5,110,266.00	1,596,691.88	6,100,889.00	(990,623.00)	-19.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,828,415.93	6,828,415.93	7,196,084.81	12,919,038.93	(6,090,623.00)	-89.2%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(6,828,415.93)	(6,828,415.93)	(7,196,084.81)	(12,919,038.93)	6,090,623.00	89.2%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	514,365,661.67	514,365,661.67	106,431,635.91	513,545,108.67	(820,553.00)	-0.2%
2) Federal Revenue		8100-8299	414,766.00	414,766.00	36,474.69	741,897.12	327,131.12	78.9%
3) Other State Revenue		8300-8599	9,002,367.00	9,002,367.00	0.00	9,215,544.00	213,177.00	2.4%
4) Other Local Revenue		8600-8799	4,476,537.39	4,476,537.39	882,869.62	4,835,805.51	359,268.12	8.0%
5) TOTAL, REVENUES			528,259,332.06	528,259,332.06	107,350,980.22	528,338,355.30		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	212,955,922.87	212,955,922.87	58,741,229.30	218,088,600.24	(5,132,677.37)	-2.4%
2) Classified Salaries		2000-2999	56,999,173.03	56,999,173.03	10,322,071.07	57,247,351.83	(248,178.80)	-0.4%
3) Employee Benefits		3000-3999	90,897,026.65	90,897,026.65	23,358,281.06	89,439,405.03	1,457,621.62	1.6%
4) Books and Supplies		4000-4999	18,435,619.52	18,435,619.52	2,957,028.99	17,398,916.15	1,036,703.37	5.6%
5) Services and Other Operating Expenditures		5000-5999	51,700,905.57	51,700,905.57	16,531,412.22	53,485,513.57	(1,784,608.00)	-3.5%
6) Capital Outlay		6000-6999	654,231.89	654,231.89	456,376.42	1,903,170.86	(1,248,938.97)	-190.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,666,922.00	2,666,922.00	343,160.55	2,487,112.00	179,810.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,671,015.24)	(5,671,015.24)	(6,802.80)	(6,168,434.45)	497,419.21	-8.8%
9) TOTAL, EXPENDITURES			428,638,786.29	428,638,786.29	112,702,756.81	433,881,635.23		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			99,620,545.77	99,620,545.77	(5,351,776.59)	94,456,720.07		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,828,415.93	6,828,415.93	7,196,084.81	12,919,038.93	(6,090,623.00)	-89.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(81,820,349.75)	(81,820,349.75)	0.00	(81,180,153.14)	640,196.61	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(88,648,765.68)	(88,648,765.68)	(7,196,084.81)	(94,099,192.07)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,971,780.09	10,971,780.09	(12,547,861.40)	357,528.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,104,038.43	55,104,038.43		71,177,067.73	16,073,029.30	29.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,104,038.43	55,104,038.43		71,177,067.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,104,038.43	55,104,038.43		71,177,067.73		
2) Ending Balance, June 30 (E + F1e)			66,075,818.52	66,075,818.52		71,534,595.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	170,000.00	170,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	7,547,581.70	7,547,581.70		10,000,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44,700,437.46	44,700,437.46		47,098,710.74		
010032 Civic Center	0000	9780				109,467.30		
010033 Godinez Rental Fees	0000	9780				33,144.29		
010042 WASC	0000	9780				1,143.82		
010308 QZAB Solar Energy	0000	9780				2,157,459.54		
010720 15-16 One-time Discretionary I	0000	9780				4,241,940.59		
010803 Instructional Materials/Adoptio	0000	9780				5,461,158.46		
010808 ROP	0000	9780				39,852.53		
010703 Library Incentives	0000	9780				500,000.00		
010703 LIFI Contract	0000	9780				350,000.00		
010000 SASPOA 10/24/16 TA	0000	9780				183,359.00		
010000 Declining Enrollment	0000	9780				17,942,083.00		
010721 Intersession Program	0000	9780				2,000,000.00		
010000 Vehicle Mechanics (2 FTEs)	0000	9780				88,307.56		
010000 Walker/Roosevelt Joint Use A	0000	9780				50,000.00		
010031 Enterprise Resource Planning	0000	9780				7,000,000.00		
010031 Remodeling of District facilities	0000	9780				500,000.00		
010031 Athletic equipment	0000	9780				128,000.00		
010000 Artificial Turf	0000	9780				1,330,815.72		
010031 One-time expenses	0000	9780				1,981,978.93		
010000 Fund 20 - Post-Employment B	0000	9780				3,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,657,799.36	12,657,799.36		13,245,884.99		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	339,904,288.00	339,904,288.00	82,759,210.43	343,321,256.00	3,416,968.00	1.0%
Education Protection Account State Aid - Current Year		8012	71,009,698.00	71,009,698.00	16,828,079.00	66,947,289.00	(4,062,409.00)	-5.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	597,660.00	597,660.00	0.00	597,660.00	0.00	0.0%
Timber Yield Tax		8022	12.00	12.00	0.00	12.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	83,885,511.00	83,885,511.00	0.00	83,885,511.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,068,028.00	5,068,028.00	4,186,612.09	5,068,028.00	0.00	0.0%
Prior Years' Taxes		8043	1,239,492.00	1,239,492.00	932,001.45	1,239,492.00	0.00	0.0%
Supplemental Taxes		8044	5,230,394.00	5,230,394.00	1,358,173.42	5,230,394.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,722,025.00	9,722,025.00	1,370,805.22	9,722,025.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,228,858.00	11,228,858.00	984,951.30	11,228,858.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			527,885,966.00	527,885,966.00	108,419,832.91	527,240,525.00	(645,441.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(4,003,028.33)	(4,003,028.33)	0.00	(4,003,028.33)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,517,276.00)	(9,517,276.00)	(1,988,197.00)	(9,692,388.00)	(175,112.00)	1.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			514,365,661.67	514,365,661.67	106,431,635.91	513,545,108.67	(820,553.00)	-0.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	414,766.00	414,766.00	36,474.69	741,897.12	327,131.12	78.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>414,766.00</b>	<b>414,766.00</b>	<b>36,474.69</b>	<b>741,897.12</b>	<b>327,131.12</b>	<b>78.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,790,940.00	1,790,940.00	0.00	1,805,980.00	15,040.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	6,991,427.00	6,991,427.00	0.00	7,189,564.00	198,137.00	2.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	220,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,002,367.00</b>	<b>9,002,367.00</b>	<b>0.00</b>	<b>9,215,544.00</b>	<b>213,177.00</b>	<b>2.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	45,000.00	45,000.00	509.14	45,000.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	24,000.00	24,000.00	4,214.08	24,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	286,373.40	286,373.40	55,621.32	342,771.30	56,397.90	19.7%
Interest		8660	300,000.00	300,000.00	164,771.65	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	385,053.00	385,053.00	0.00	385,053.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,436,110.99	3,436,110.99	657,753.43	3,738,981.21	302,870.22	8.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,476,537.39</b>	<b>4,476,537.39</b>	<b>882,869.62</b>	<b>4,835,805.51</b>	<b>359,268.12</b>	<b>8.0%</b>
<b>TOTAL, REVENUES</b>			<b>528,259,332.06</b>	<b>528,259,332.06</b>	<b>107,350,980.22</b>	<b>528,338,355.30</b>	<b>79,023.24</b>	<b>0.0%</b>

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Certificated Teachers' Salaries		1100	178,713,709.89	178,713,709.89	47,561,866.69	181,353,362.34	(2,639,652.45)	-1.5%
Certificated Pupil Support Salaries		1200	9,183,937.12	9,183,937.12	2,755,360.32	9,687,430.95	(503,493.83)	-5.5%
Certificated Supervisors' and Administrators' Salaries		1300	17,042,932.92	17,042,932.92	5,740,654.19	18,174,199.23	(1,131,266.31)	-6.6%
Other Certificated Salaries		1900	8,015,342.94	8,015,342.94	2,683,348.10	8,873,607.72	(858,264.78)	-10.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>212,955,922.87</b>	<b>212,955,922.87</b>	<b>58,741,229.30</b>	<b>218,088,600.24</b>	<b>(5,132,677.37)</b>	<b>-2.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,180,998.25	4,180,998.25	471,375.81	4,333,293.49	(152,295.24)	-3.6%
Classified Support Salaries		2200	20,890,081.57	20,890,081.57	3,892,441.60	20,530,747.51	359,334.06	1.7%
Classified Supervisors' and Administrators' Salaries		2300	4,041,845.00	4,041,845.00	895,458.70	4,217,244.74	(175,399.74)	-4.3%
Clerical, Technical and Office Salaries		2400	23,096,647.59	23,096,647.59	4,558,000.68	23,321,176.47	(224,528.88)	-1.0%
Other Classified Salaries		2900	4,789,600.62	4,789,600.62	504,794.28	4,844,889.62	(55,289.00)	-1.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>56,999,173.03</b>	<b>56,999,173.03</b>	<b>10,322,071.07</b>	<b>57,247,351.83</b>	<b>(248,178.80)</b>	<b>-0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	26,433,275.38	26,433,275.38	4,559,776.31	27,005,915.09	(572,639.71)	-2.2%
PERS		3201-3202	7,798,058.47	7,798,058.47	1,514,475.03	7,370,226.42	427,832.05	5.5%
OASDI/Medicare/Alternative		3301-3302	7,192,494.93	7,192,494.93	1,697,317.35	7,248,452.64	(55,957.71)	-0.8%
Health and Welfare Benefits		3401-3402	38,215,040.59	38,215,040.59	11,677,463.00	36,600,473.48	1,614,567.11	4.2%
Unemployment Insurance		3501-3502	135,204.73	135,204.73	23,806.68	137,621.09	(2,416.36)	-1.8%
Workers' Compensation		3601-3602	4,047,073.00	4,047,073.00	1,045,133.59	4,120,997.29	(73,924.29)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,075,879.55	7,075,879.55	2,840,309.10	6,955,719.02	120,160.53	1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>90,897,026.65</b>	<b>90,897,026.65</b>	<b>23,358,281.06</b>	<b>89,439,405.03</b>	<b>1,457,621.62</b>	<b>1.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,493.35	1,493.35	(3,076.53)	1,493.35	0.00	0.0%
Books and Other Reference Materials		4200	12,256.62	12,256.62	2,924.55	33,095.16	(20,838.54)	-170.0%
Materials and Supplies		4300	11,630,695.92	11,630,695.92	1,954,283.28	13,251,249.59	(1,620,553.67)	-13.9%
Noncapitalized Equipment		4400	5,993,173.63	5,993,173.63	758,724.19	3,315,078.05	2,678,095.58	44.7%
Food		4700	798,000.00	798,000.00	244,173.50	798,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,435,619.52</b>	<b>18,435,619.52</b>	<b>2,957,028.99</b>	<b>17,398,916.15</b>	<b>1,036,703.37</b>	<b>5.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	13,321,037.01	13,321,037.01	3,007,042.91	13,789,883.60	(468,846.59)	-3.5%
Travel and Conferences		5200	965,737.77	965,737.77	199,841.69	1,032,167.14	(66,429.37)	-6.9%
Dues and Memberships		5300	319,784.51	319,784.51	166,637.60	537,199.62	(217,415.11)	-68.0%
Insurance		5400-5450	3,359,387.40	3,359,387.40	0.00	3,397,258.48	(37,871.08)	-1.1%
Operations and Housekeeping Services		5500	10,735,046.08	10,735,046.08	2,043,218.19	8,896,673.67	1,838,372.41	17.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,413,595.76	3,413,595.76	786,228.85	2,990,418.57	423,177.19	12.4%
Transfers of Direct Costs		5710	(124,607.36)	(124,607.36)	(57,987.53)	(468,055.26)	343,447.90	-275.6%
Transfers of Direct Costs - Interfund		5750	(26,400.00)	(26,400.00)	(7,601.56)	(44,525.00)	18,125.00	-68.7%
Professional/Consulting Services and Operating Expenditures		5800	19,029,278.60	19,029,278.60	10,092,814.99	22,627,353.02	(3,598,074.42)	-18.9%
Communications		5900	708,045.80	708,045.80	301,217.08	727,139.73	(19,093.93)	-2.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>51,700,905.57</b>	<b>51,700,905.57</b>	<b>16,531,412.22</b>	<b>53,485,513.57</b>	<b>(1,784,608.00)</b>	<b>-3.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	56,610.11	56,610.11	8,291.09	183,164.19	(126,554.08)	-223.6%
Land Improvements		6170	14,863.78	14,863.78	0.00	14,863.78	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	87,995.09	483,047.00	(483,047.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	360,353.00	360,353.00	331,932.16	958,690.89	(598,337.89)	-166.0%
Equipment Replacement		6500	222,405.00	222,405.00	28,158.08	263,405.00	(41,000.00)	-18.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>654,231.89</b>	<b>654,231.89</b>	<b>456,376.42</b>	<b>1,903,170.86</b>	<b>(1,248,938.97)</b>	<b>-190.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,415,398.00	2,415,398.00	343,160.55	2,235,588.00	179,810.00	7.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	251,524.00	251,524.00	0.00	251,524.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,666,922.00</b>	<b>2,666,922.00</b>	<b>343,160.55</b>	<b>2,487,112.00</b>	<b>179,810.00</b>	<b>6.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,652,081.36)	(3,652,081.36)	(6,802.80)	(4,056,599.46)	404,518.10	-11.1%
Transfers of Indirect Costs - Interfund		7350	(2,018,933.88)	(2,018,933.88)	0.00	(2,111,834.99)	92,901.11	-4.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(5,671,015.24)</b>	<b>(5,671,015.24)</b>	<b>(6,802.80)</b>	<b>(6,168,434.45)</b>	<b>497,419.21</b>	<b>-8.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>428,638,786.29</b>	<b>428,638,786.29</b>	<b>112,702,756.81</b>	<b>433,881,635.23</b>	<b>(5,242,848.94)</b>	<b>-1.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	(5,100,000.00)	-427.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	524,392.93	524,392.93	499,392.93	524,392.93	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,110,266.00	5,110,266.00	1,596,691.88	6,100,889.00	(990,623.00)	-19.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,828,415.93	6,828,415.93	7,196,084.81	12,919,038.93	(6,090,623.00)	-89.2%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(81,820,349.75)	(81,820,349.75)	0.00	(81,177,653.14)	642,696.61	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(2,500.00)	(2,500.00)	New
(e) TOTAL, CONTRIBUTIONS			(81,820,349.75)	(81,820,349.75)	0.00	(81,180,153.14)	640,196.61	-0.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(88,648,765.68)	(88,648,765.68)	(7,196,084.81)	(94,099,192.07)	(5,450,426.39)	6.1%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,548,153.93	43,548,153.93	6,868,549.58	54,064,039.27	10,515,885.34	24.1%
3) Other State Revenue		8300-8599	68,622,299.44	68,622,299.44	14,219,429.94	71,583,651.34	2,961,351.90	4.3%
4) Other Local Revenue		8600-8799	3,255,397.00	3,255,397.00	1,745,500.35	3,622,564.08	367,167.08	11.3%
5) TOTAL, REVENUES			115,425,850.37	115,425,850.37	22,833,479.87	129,270,254.69		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	60,391,162.86	60,391,162.86	18,364,709.13	64,500,733.98	(4,109,571.12)	-6.8%
2) Classified Salaries		2000-2999	36,378,490.52	36,378,490.52	6,632,877.23	37,035,008.88	(656,518.36)	-1.8%
3) Employee Benefits		3000-3999	58,140,118.64	58,140,118.64	9,738,935.90	58,515,311.26	(375,192.62)	-0.6%
4) Books and Supplies		4000-4999	16,268,780.97	16,268,780.97	3,357,349.09	20,066,897.98	(3,798,117.01)	-23.3%
5) Services and Other Operating Expenditures		5000-5999	15,363,999.72	15,363,999.72	3,872,891.01	22,897,017.47	(7,533,017.75)	-49.0%
6) Capital Outlay		6000-6999	4,302,594.67	4,302,594.67	1,487,437.33	5,179,979.37	(877,384.70)	-20.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,925,537.00	2,925,537.00	1,663.00	3,242,027.00	(316,490.00)	-10.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,652,081.36	3,652,081.36	6,802.80	4,056,599.46	(404,518.10)	-11.1%
9) TOTAL, EXPENDITURES			197,422,765.74	197,422,765.74	43,462,665.49	215,493,575.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(81,996,915.37)	(81,996,915.37)	(20,629,185.62)	(86,223,320.71)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	81,820,349.75	81,820,349.75	0.00	81,180,153.14	(640,196.61)	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			81,820,349.75	81,820,349.75	0.00	81,180,153.14		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(176,565.62)	(176,565.62)	(20,629,185.62)	(5,043,167.57)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,965,643.20	10,965,643.20		14,492,859.75	3,527,216.55	32.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,965,643.20	10,965,643.20		14,492,859.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,965,643.20	10,965,643.20		14,492,859.75		
2) Ending Balance, June 30 (E + F1e)			10,789,077.58	10,789,077.58		9,449,692.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,789,077.58	10,789,077.58		9,449,692.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,404,315.00	9,404,315.00	0.00	9,404,315.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,046,842.00	2,046,842.00	0.00	2,057,110.53	10,268.53	0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	15,344,599.00	15,344,599.00	4,215,543.10	21,359,435.70	6,014,836.70	39.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,728,271.00	2,728,271.00	713,675.46	3,877,285.68	1,149,014.68	42.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,284,250.62	2,284,250.62	631,321.82	3,612,999.57	1,328,748.95	58.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	4,646,660.32	4,646,660.32	66,240.63	6,358,889.40	1,712,229.08	36.8%
Vocational and Applied Technology Education	3500-3699	8290	488,549.00	488,549.00	0.00	509,537.00	20,988.00	4.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,604,666.99	6,604,666.99	1,241,768.57	6,884,466.39	279,799.40	4.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>43,548,153.93</b>	<b>43,548,153.93</b>	<b>6,868,549.58</b>	<b>54,064,039.27</b>	<b>10,515,885.34</b>	<b>24.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	28,026,350.64	28,026,350.64	5,251,059.45	27,443,888.00	(582,462.64)	-2.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	408,355.19	408,355.19	77,587.45	410,296.62	1,941.43	0.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,047,489.00	2,047,489.00	0.00	2,246,739.00	199,250.00	9.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,061,117.68	8,061,117.68	0.00	8,061,117.68	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	2,748,474.00	2,748,474.00	2,748,474.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,444,331.67	2,444,331.67	0.00	2,444,331.67	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	90,000.00	90,000.00	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,634,655.26	27,634,655.26	6,142,309.04	28,138,804.37	504,149.11	1.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>68,622,299.44</b>	<b>68,622,299.44</b>	<b>14,219,429.94</b>	<b>71,583,651.34</b>	<b>2,961,351.90</b>	<b>4.3%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	674,590.00	674,590.00	170,264.50	674,590.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	16,500.00	16,500.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,495,122.00	1,495,122.00	1,575,235.85	1,845,789.08	350,667.08	23.5%
Tuition		8710	1,085,685.00	1,085,685.00	0.00	1,085,685.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,255,397.00</b>	<b>3,255,397.00</b>	<b>1,745,500.35</b>	<b>3,622,564.08</b>	<b>367,167.08</b>	<b>11.3%</b>
<b>TOTAL, REVENUES</b>			<b>115,425,850.37</b>	<b>115,425,850.37</b>	<b>22,833,479.87</b>	<b>129,270,254.69</b>	<b>13,844,404.32</b>	<b>12.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	47,750,782.69	47,750,782.69	13,906,028.39	49,967,689.61	(2,216,906.92)	-4.6%
Certificated Pupil Support Salaries		1200	5,577,855.12	5,577,855.12	1,575,606.63	5,617,345.02	(39,489.90)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,825,462.60	1,825,462.60	645,245.15	1,911,017.60	(85,555.00)	-4.7%
Other Certificated Salaries		1900	5,237,062.45	5,237,062.45	2,237,828.96	7,004,681.75	(1,767,619.30)	-33.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>60,391,162.86</b>	<b>60,391,162.86</b>	<b>18,364,709.13</b>	<b>64,500,733.98</b>	<b>(4,109,571.12)</b>	<b>-6.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	23,817,545.39	23,817,545.39	3,711,465.97	23,689,433.65	128,111.74	0.5%
Classified Support Salaries		2200	8,075,054.00	8,075,054.00	1,841,677.34	8,288,156.13	(213,102.13)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	1,059,640.65	1,059,640.65	264,865.12	1,133,264.82	(73,624.17)	-6.9%
Clerical, Technical and Office Salaries		2400	2,778,928.48	2,778,928.48	653,371.64	3,074,892.94	(295,964.46)	-10.7%
Other Classified Salaries		2900	647,322.00	647,322.00	161,497.16	849,261.34	(201,939.34)	-31.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>36,378,490.52</b>	<b>36,378,490.52</b>	<b>6,632,877.23</b>	<b>37,035,008.88</b>	<b>(656,518.36)</b>	<b>-1.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	28,279,480.88	28,279,480.88	2,208,977.87	28,702,582.19	(423,101.31)	-1.5%
PERS		3201-3202	4,619,387.26	4,619,387.26	1,026,979.26	5,068,116.19	(448,728.93)	-9.7%
OASDI/Medicare/Alternative		3301-3302	3,757,301.25	3,757,301.25	785,245.72	3,808,040.36	(50,739.11)	-1.4%
Health and Welfare Benefits		3401-3402	16,170,085.46	16,170,085.46	4,427,009.83	15,480,268.01	689,817.45	4.3%
Unemployment Insurance		3501-3502	48,584.52	48,584.52	12,320.34	69,227.42	(20,642.90)	-42.5%
Workers' Compensation		3601-3602	1,449,278.76	1,449,278.76	375,574.73	1,508,939.78	(59,661.02)	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,816,000.51	3,816,000.51	902,828.15	3,878,137.31	(62,136.80)	-1.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>58,140,118.64</b>	<b>58,140,118.64</b>	<b>9,738,935.90</b>	<b>58,515,311.26</b>	<b>(375,192.62)</b>	<b>-0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,893,927.01	1,893,927.01	1,568,163.86	1,719,338.14	174,588.87	9.2%
Books and Other Reference Materials		4200	20,024.83	20,024.83	12,282.57	151,299.72	(131,274.89)	-655.6%
Materials and Supplies		4300	13,741,181.06	13,741,181.06	1,284,097.28	16,168,557.44	(2,427,376.38)	-17.7%
Noncapitalized Equipment		4400	613,648.07	613,648.07	492,096.63	2,026,993.93	(1,413,345.86)	-230.3%
Food		4700	0.00	0.00	708.75	708.75	(708.75)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>16,268,780.97</b>	<b>16,268,780.97</b>	<b>3,357,349.09</b>	<b>20,066,897.98</b>	<b>(3,798,117.01)</b>	<b>-23.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,092,431.55	6,092,431.55	1,341,181.45	9,285,723.54	(3,193,291.99)	-52.4%
Travel and Conferences		5200	287,836.65	287,836.65	320,812.74	1,232,452.72	(944,616.07)	-328.2%
Dues and Memberships		5300	11,500.00	11,500.00	6,840.00	52,841.00	(41,341.00)	-359.5%
Insurance		5400-5450	2,788.00	2,788.00	1,900.00	6,889.00	(4,101.00)	-147.1%
Operations and Housekeeping Services		5500	77,550.00	77,550.00	11,968.24	77,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,213,049.00	4,213,049.00	982,567.07	4,273,107.85	(60,058.85)	-1.4%
Transfers of Direct Costs		5710	124,607.36	124,607.36	57,987.53	468,055.26	(343,447.90)	-275.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,405,816.76	4,405,816.76	1,149,567.14	7,343,764.11	(2,937,947.35)	-66.7%
Communications		5900	148,420.40	148,420.40	66.84	156,633.99	(8,213.59)	-5.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,363,999.72</b>	<b>15,363,999.72</b>	<b>3,872,891.01</b>	<b>22,897,017.47</b>	<b>(7,533,017.75)</b>	<b>-49.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,257,594.67	3,257,594.67	1,452,297.60	4,126,055.38	(868,460.71)	-26.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,045,000.00	1,045,000.00	0.00	1,012,223.99	32,776.01	3.1%
Equipment Replacement		6500	0.00	0.00	35,139.73	41,700.00	(41,700.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,302,594.67</b>	<b>4,302,594.67</b>	<b>1,487,437.33</b>	<b>5,179,979.37</b>	<b>(877,384.70)</b>	<b>-20.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	29,439.00	29,439.00	0.00	29,439.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	589,144.00	589,144.00	1,663.00	581,949.00	7,195.00	1.2%
Payments to County Offices		7142	2,225,111.00	2,225,111.00	0.00	2,548,796.00	(323,685.00)	-14.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	81,843.00	81,843.00	0.00	81,843.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,925,537.00</b>	<b>2,925,537.00</b>	<b>1,663.00</b>	<b>3,242,027.00</b>	<b>(316,490.00)</b>	<b>-10.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,652,081.36	3,652,081.36	6,802.80	4,056,599.46	(404,518.10)	-11.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>3,652,081.36</b>	<b>3,652,081.36</b>	<b>6,802.80</b>	<b>4,056,599.46</b>	<b>(404,518.10)</b>	<b>-11.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>197,422,765.74</b>	<b>197,422,765.74</b>	<b>43,462,665.49</b>	<b>215,493,575.40</b>	<b>(18,070,809.66)</b>	<b>-9.2%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	81,820,349.75	81,820,349.75	0.00	81,177,653.14	(642,696.61)	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	2,500.00	2,500.00	New
(e) TOTAL, CONTRIBUTIONS			81,820,349.75	81,820,349.75	0.00	81,180,153.14	(640,196.61)	-0.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			81,820,349.75	81,820,349.75	0.00	81,180,153.14	640,196.61	-0.8%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Projected Year Totals</b>
5640	Medi-Cal Billing Option	149,194.55
6230	California Clean Energy Jobs Act	1,781,591.97
6264	Educator Effectiveness	1,901,427.77
6300	Lottery: Instructional Materials	199,250.00
6512	Special Ed: Mental Health Services	1,033,448.19
8150	Ongoing & Major Maintenance Account (RM,	2,645,735.57
9010	Other Restricted Local	1,739,044.13
Total, Restricted Balance		<u>9,449,692.18</u>



# Charter Schools Special Revenue Fund



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



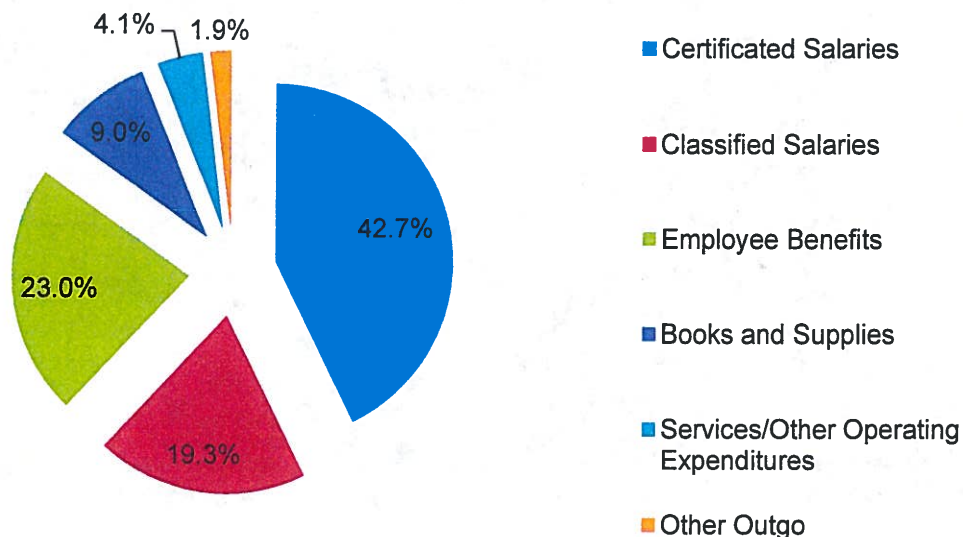
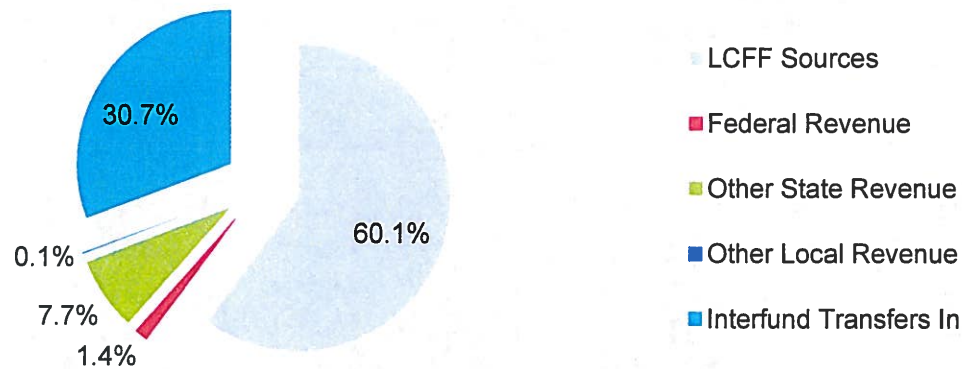
# Charter Schools

## 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 activities of ALA. The budget for 2016-17 includes third, seventh, and eighth grade level expansion. Attendance is projected to increase by approximately 112.77 ADA from 2015-16. The District contributed a million dollars from the One-time Discretionary Funds to cover the costs of grade expansion.



The projected ending fund balance of approximately \$0.98 million is to be utilized to cover any additional grade level expansion cost.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,940,956.00	1,940,956.00	202,672.26	2,146,083.00	205,127.00	10.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	50,021.25	50,021.25	New
3) Other State Revenue		8300-8599	112,565.00	112,565.00	0.00	274,549.00	161,984.00	143.9%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	2,277.86	2,600.00	600.00	30.0%
5) TOTAL REVENUES			2,055,521.00	2,055,521.00	204,950.12	2,473,253.25		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	888,541.40	888,541.40	249,987.13	1,106,229.31	(217,687.91)	-24.5%
2) Classified Salaries		2000-2999	391,995.00	391,995.00	67,757.45	499,153.82	(107,158.82)	-27.3%
3) Employee Benefits		3000-3999	494,159.42	494,159.42	108,330.28	595,539.24	(101,379.82)	-20.5%
4) Books and Supplies		4000-4999	52,715.00	52,715.00	77,809.34	232,740.63	(180,025.63)	-341.5%
5) Services and Other Operating Expenditures		5000-5999	13,200.00	13,200.00	24,219.72	105,726.72	(92,526.72)	-701.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	49,998.85	(49,998.85)	New
9) TOTAL EXPENDITURES			1,840,610.82	1,840,610.82	528,103.92	2,589,388.57		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			214,910.18	214,910.18	(323,153.80)	(118,135.32)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	106,699.00	106,699.00	1,000,000.00	1,097,322.00	990,623.00	928.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			106,699.00	106,699.00	1,000,000.00	1,097,322.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			321,609.18	321,609.18	676,846.20	981,186.68		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,532.25	34,532.25		0.00	(34,532.25)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,532.25	34,532.25		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,532.25	34,532.25		0.00		
2) Ending Balance, June 30 (E + F1e)			356,141.43	356,141.43		981,186.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	61,693.25	61,693.25		10,538.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	294,448.18	294,448.18		970,648.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,445,491.00	1,445,491.00	196,584.26	1,599,326.00	153,835.00	10.6%
Education Protection Account State Aid - Current Year		8012	42,400.00	42,400.00	6,088.00	46,907.00	4,507.00	10.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	453,065.00	453,065.00	0.00	499,850.00	46,785.00	10.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>1,940,956.00</b>	<b>1,940,956.00</b>	<b>202,672.26</b>	<b>2,146,083.00</b>	<b>205,127.00</b>	<b>10.6%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	50,021.25	50,021.25	New
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,021.25</b>	<b>50,021.25</b>	<b>New</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,988.00	2,988.00	0.00	1,730.00	(1,238.00)	-41.7%
Lottery - Unrestricted and Instructional Materials		8560	40,078.00	40,078.00	0.00	44,258.00	4,180.00	10.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	150,000.00	150,000.00	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	69,519.00	69,519.00	0.00	78,561.00	9,042.00	13.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>112,565.00</b>	<b>112,565.00</b>	<b>0.00</b>	<b>274,549.00</b>	<b>161,984.00</b>	<b>143.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,677.86	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	600.00	600.00	600.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8731-8733	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>2,277.86</b>	<b>2,600.00</b>	<b>600.00</b>	<b>30.0%</b>
<b>TOTAL REVENUES</b>			<b>2,055,521.00</b>	<b>2,055,521.00</b>	<b>204,950.12</b>	<b>2,473,253.25</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	758,431.40	758,431.40	208,531.06	980,617.48	(222,186.08)	-29.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	130,110.00	130,110.00	31,096.74	115,148.91	14,961.09	11.5%
Other Certificated Salaries		1900	0.00	0.00	10,359.33	10,462.92	(10,462.92)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>888,541.40</b>	<b>888,541.40</b>	<b>249,987.13</b>	<b>1,106,229.31</b>	<b>(217,687.91)</b>	<b>-24.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	81,110.00	81,110.00	9,512.28	100,600.97	(19,490.97)	-24.0%
Classified Support Salaries		2200	50,640.00	50,640.00	12,660.00	52,575.00	(1,935.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,900.00	217,900.00	42,274.78	303,132.85	(85,232.85)	-39.1%
Other Classified Salaries		2900	42,345.00	42,345.00	3,310.39	42,845.00	(500.00)	-1.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>391,995.00</b>	<b>391,995.00</b>	<b>67,757.45</b>	<b>499,153.82</b>	<b>(107,158.82)</b>	<b>-27.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	181,297.07	181,297.07	31,448.34	217,725.48	(36,428.41)	-20.1%
PERS		3201-3202	43,822.27	43,822.27	9,113.43	55,279.64	(11,457.37)	-26.1%
OASDI/Medicare/Alternative		3301-3302	39,386.65	39,386.65	8,177.91	49,991.80	(10,605.15)	-26.9%
Health and Welfare Benefits		3401-3402	155,922.66	155,922.66	41,459.58	184,882.40	(28,959.74)	-18.6%
Unemployment Insurance		3501-3502	640.30	640.30	157.07	798.01	(157.71)	-24.6%
Workers' Compensation		3601-3602	19,228.28	19,228.28	4,766.41	23,905.28	(4,677.00)	-24.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	53,862.19	53,862.19	13,207.54	62,956.63	(9,094.44)	-16.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>494,159.42</b>	<b>494,159.42</b>	<b>108,330.28</b>	<b>595,539.24</b>	<b>(101,379.82)</b>	<b>-20.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	52,715.00	52,715.00	66,514.05	213,011.77	(160,296.77)	-304.1%
Noncapitalized Equipment		4400	0.00	0.00	11,295.29	19,728.86	(19,728.86)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>52,715.00</b>	<b>52,715.00</b>	<b>77,809.34</b>	<b>232,740.63</b>	<b>(180,025.63)</b>	<b>-341.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,000.00	1,000.00	0.00	7,150.00	(6,150.00)	-615.0%
Travel and Conferences		5200	0.00	0.00	5,636.89	6,700.00	(6,700.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	6,000.00	(6,000.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	40,748.65	(40,748.65)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	3,332.00	(3,332.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	1,000.00	(1,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	12,200.00	12,200.00	18,567.85	39,154.00	(26,954.00)	-220.9%
Communications		5900	0.00	0.00	14.98	1,642.07	(1,642.07)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,200.00</b>	<b>13,200.00</b>	<b>24,219.72</b>	<b>105,726.72</b>	<b>(92,526.72)</b>	<b>-701.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	49,998.85	(49,998.85)	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	49,998.85	(49,998.85)	New
<b>TOTAL, EXPENDITURES</b>			1,840,610.82	1,840,610.82	528,103.92	2,589,388.57		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	106,699.00	106,699.00	1,000,000.00	1,097,322.00	990,623.00	928.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			106,699.00	106,699.00	1,000,000.00	1,097,322.00	990,623.00	928.4%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			106,699.00	106,699.00	1,000,000.00	1,097,322.00		

<b>Resource</b>	<b>Description</b>	<b>2016/17</b>
		<b>Projected Year Totals</b>
6300	Lottery: Instructional Materials	10,538.00
Total, Restricted Balance		10,538.00



# Child Development Fund



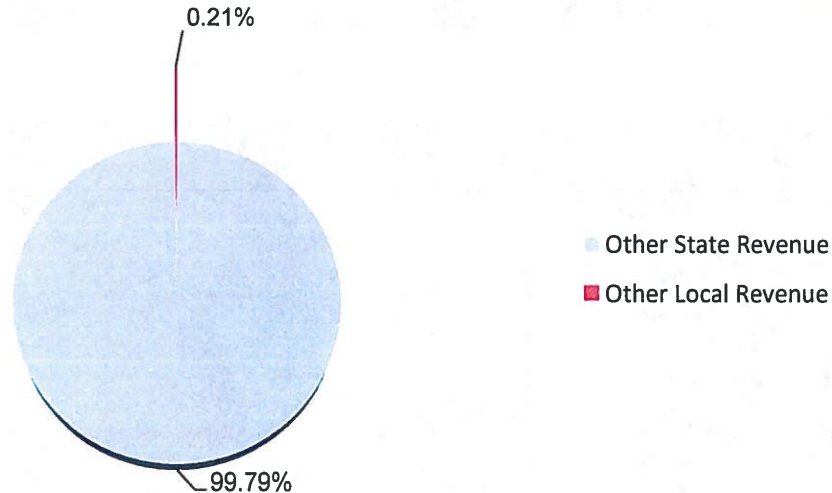
*Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.*



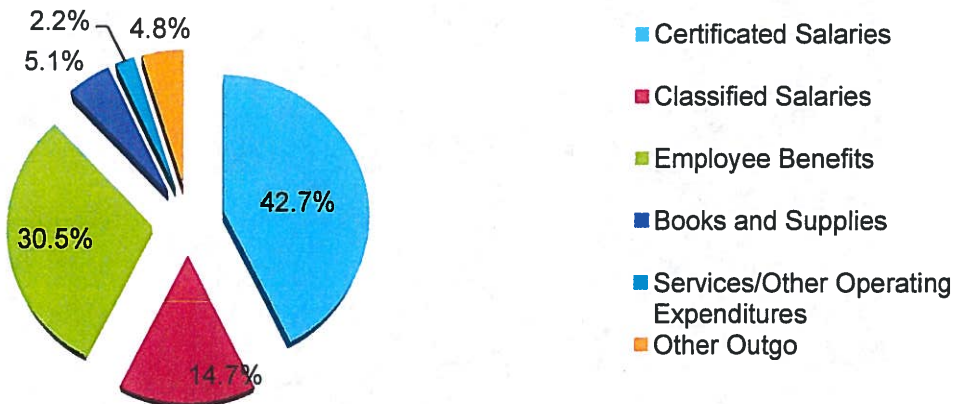
# CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$5.65 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 (87.9%). Total projected expenditure is \$5.65 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 a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District will spend any excess amount by June 30, 2017.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,743,964.00	3,743,964.00	2,242,543.10	5,644,253.23	1,900,289.23	50.8%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	8,879.77	11,852.00	10,352.00	690.1%
5) TOTAL REVENUES			3,745,464.00	3,745,464.00	2,251,422.87	5,656,105.23		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,874,201.29	1,874,201.29	496,785.29	2,412,779.90	(538,578.61)	-28.7%
2) Classified Salaries		2000-2999	359,396.55	359,396.55	119,184.41	833,487.92	(474,091.37)	-131.9%
3) Employee Benefits		3000-3999	1,162,664.74	1,162,664.74	316,461.54	1,721,394.90	(558,730.16)	-48.1%
4) Books and Supplies		4000-4999	117,834.54	117,834.54	84,823.48	285,540.06	(167,705.52)	-142.3%
5) Services and Other Operating Expenditures		5000-5999	44,350.00	44,350.00	76,718.83	126,571.31	(82,221.31)	-185.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	185,516.88	185,516.88	0.00	271,831.14	(86,314.26)	-46.5%
9) TOTAL EXPENDITURES			3,743,964.00	3,743,964.00	1,093,973.55	5,651,605.23		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,500.00	1,500.00	1,157,449.32	4,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,500.00	1,500.00	1,157,449.32	4,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,266.88	102,266.88		98,941.59	(3,325.29)	-3.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,266.88	102,266.88		98,941.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,266.88	102,266.88		98,941.59		
2) Ending Balance, June 30 (E + F1e)			103,766.88	103,766.88		103,441.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	103,766.88	103,766.88		103,441.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,602,034.00	3,602,034.00	2,091,976.87	5,328,631.00	1,726,597.00	47.9%
All Other State Revenue	All Other	8590	141,930.00	141,930.00	150,566.23	315,622.23	173,692.23	122.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,743,964.00</b>	<b>3,743,964.00</b>	<b>2,242,543.10</b>	<b>5,644,253.23</b>	<b>1,900,289.23</b>	<b>50.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	1,527.77	4,500.00	3,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	7,352.00	7,352.00	7,352.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,500.00</b>	<b>1,500.00</b>	<b>8,879.77</b>	<b>11,852.00</b>	<b>10,352.00</b>	<b>690.1%</b>
<b>TOTAL, REVENUES</b>			<b>3,745,464.00</b>	<b>3,745,464.00</b>	<b>2,251,422.87</b>	<b>5,656,105.23</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,682,755.04	1,662,755.04	425,777.62	2,202,638.56	(539,883.52)	-32.5%
Certificated Pupil Support Salaries		1200	36,353.23	36,353.23	7,350.00	17,626.92	18,726.31	51.5%
Certificated Supervisors' and Administrators' Salaries		1300	58,824.00	58,824.00	24,805.75	75,958.40	(17,134.40)	-29.1%
Other Certificated Salaries		1900	116,269.02	116,269.02	38,851.92	116,556.02	(287.00)	-0.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,874,201.29</b>	<b>1,874,201.29</b>	<b>496,785.29</b>	<b>2,412,779.90</b>	<b>(538,578.61)</b>	<b>-28.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	56,664.00	56,664.00	20,108.12	421,342.00	(364,678.00)	-643.6%
Classified Support Salaries		2200	0.00	0.00	0.00	43,849.59	(43,849.59)	New
Classified Supervisors' and Administrators' Salaries		2300	35,791.35	35,791.35	22,508.51	67,771.35	(31,980.00)	-89.4%
Clerical, Technical and Office Salaries		2400	112,081.20	112,081.20	32,183.50	132,263.20	(20,182.00)	-18.0%
Other Classified Salaries		2900	154,860.00	154,860.00	44,384.28	168,261.78	(13,401.78)	-8.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>359,396.55</b>	<b>359,396.55</b>	<b>119,184.41</b>	<b>833,487.92</b>	<b>(474,091.37)</b>	<b>-131.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	317,979.52	317,979.52	56,993.15	426,727.83	(108,748.31)	-34.2%
PERS		3201-3202	80,832.17	80,832.17	20,348.77	148,509.07	(67,676.90)	-83.7%
OASDI/Medicare/Alternative		3301-3302	71,314.40	71,314.40	18,085.67	115,786.45	(44,472.05)	-62.4%
Health and Welfare Benefits		3401-3402	564,591.48	564,591.48	188,971.80	844,820.82	(280,229.34)	-49.6%
Unemployment Insurance		3501-3502	1,115.63	1,115.63	302.58	1,629.87	(514.24)	-46.1%
Workers' Compensation		3601-3602	33,468.99	33,468.99	9,248.50	48,883.99	(15,415.00)	-46.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	93,362.55	93,362.55	22,511.07	135,036.87	(41,674.32)	-44.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,162,664.74</b>	<b>1,162,664.74</b>	<b>316,461.54</b>	<b>1,721,394.90</b>	<b>(558,730.16)</b>	<b>-48.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	117,834.54	117,834.54	77,353.63	272,005.90	(154,171.36)	-130.8%
Noncapitalized Equipment		4400	0.00	0.00	7,469.85	13,534.16	(13,534.16)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>117,834.54</b>	<b>117,834.54</b>	<b>84,823.48</b>	<b>285,540.06</b>	<b>(167,705.52)</b>	<b>-142.3%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	2,825.00	(2,825.00)	New
Travel and Conferences		5200	20,250.00	20,250.00	5,144.66	15,080.00	5,170.00	25.5%
Dues and Memberships		5300	400.00	400.00	1,233.57	1,300.00	(900.00)	-225.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,100.00	3,100.00	17,240.00	23,602.00	(20,502.00)	-661.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,400.00	14,400.00	41.88	9,325.00	5,075.00	35.2%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	52,435.28	73,239.31	(67,239.31)	-1120.7%
Communications		5900	200.00	200.00	623.44	1,200.00	(1,000.00)	-500.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>44,350.00</b>	<b>44,350.00</b>	<b>76,718.83</b>	<b>126,571.31</b>	<b>(82,221.31)</b>	<b>-185.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	185,516.88	185,516.88	0.00	271,831.14	(86,314.26)	-46.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>185,516.88</b>	<b>185,516.88</b>	<b>0.00</b>	<b>271,831.14</b>	<b>(86,314.26)</b>	<b>-46.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,743,964.00</b>	<b>3,743,964.00</b>	<b>1,093,973.55</b>	<b>5,651,605.23</b>		

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

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	103,441.59
Total, Restricted Balance		<u>103,441.59</u>



## Cafeteria Special Revenue Fund



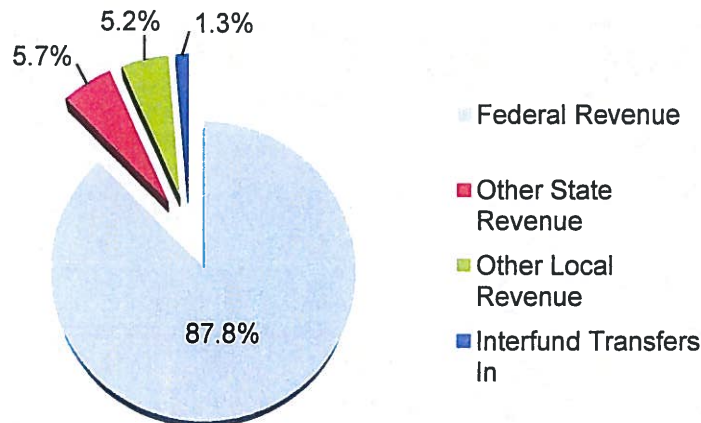
*Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.*



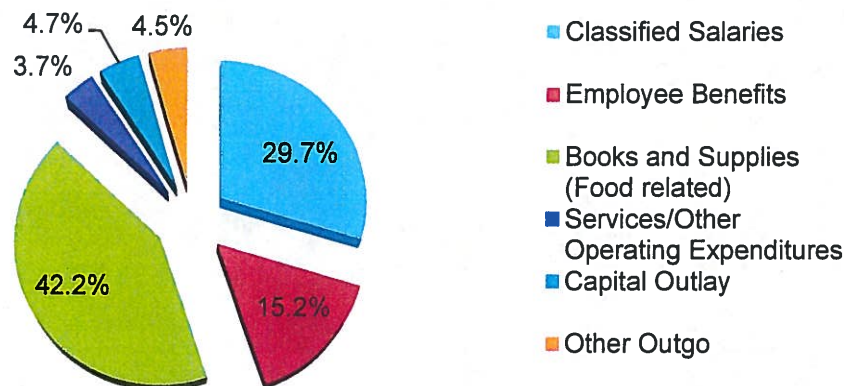
# Cafeteria Special Reserve Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for operation and improvement of food service programs. The largest revenue comes from a Federal reimbursement process (87.8%). Total projected revenue is \$38.8 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 (42.2%). Total projected expenditure is \$40 million.



The District relies heavily on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$1.2 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 \$22 million.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,785,263.00	31,785,263.00	5,824,813.39	34,535,000.00	2,749,737.00	8.7%
3) Other State Revenue		8300-8599	2,234,070.00	2,234,070.00	417,823.28	2,234,070.00	0.00	0.0%
4) Other Local Revenue		8800-8799	2,066,000.00	2,066,000.00	570,750.34	2,066,000.00	0.00	0.0%
5) TOTAL REVENUES			36,085,333.00	36,085,333.00	6,813,387.01	38,835,070.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,425,000.00	11,425,000.00	2,064,860.01	11,921,924.00	(496,924.00)	-4.3%
3) Employee Benefits		3000-3999	6,110,874.00	6,110,874.00	1,291,927.91	6,079,000.00	31,874.00	0.5%
4) Books and Supplies		4000-4999	16,425,000.00	16,425,000.00	4,561,857.92	16,882,000.00	(457,000.00)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	2,000,000.00	2,000,000.00	218,670.03	1,499,300.00	500,700.00	25.0%
6) Capital Outlay		6000-6999	1,250,000.00	1,250,000.00	396,252.10	1,893,700.00	(643,700.00)	-51.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,833,417.00	1,833,417.00	0.00	1,790,005.00	43,412.00	2.4%
9) TOTAL EXPENDITURES			39,044,291.00	39,044,291.00	8,533,567.97	40,065,929.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,958,958.00)	(2,958,958.00)	(1,720,180.96)	(1,230,859.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	524,392.93	524,392.93	499,392.93	524,392.93	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			524,392.93	524,392.93	499,392.93	524,392.93		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,434,565.07)	(2,434,565.07)	(1,220,788.03)	(706,466.07)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,779,599.57	22,779,599.57		22,784,909.27	5,309.70	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,779,599.57	22,779,599.57		22,784,909.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,779,599.57	22,779,599.57		22,784,909.27		
2) Ending Balance, June 30 (E + F1e)			20,345,034.50	20,345,034.50		22,078,443.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	20,345,034.50	20,345,034.50		22,078,443.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	31,785,263.00	31,785,263.00	5,824,813.39	34,535,000.00	2,749,737.00	8.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>31,785,263.00</b>	<b>31,785,263.00</b>	<b>5,824,813.39</b>	<b>34,535,000.00</b>	<b>2,749,737.00</b>	<b>8.7%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,234,070.00	2,234,070.00	417,823.28	2,234,070.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,234,070.00</b>	<b>2,234,070.00</b>	<b>417,823.28</b>	<b>2,234,070.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	8,257.95	0.00	0.00	0.0%
Food Service Sales		8634	1,070,000.00	1,070,000.00	276,275.25	1,070,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	110,000.00	110,000.00	42,043.64	110,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	886,000.00	886,000.00	244,173.50	886,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,066,000.00</b>	<b>2,066,000.00</b>	<b>570,750.34</b>	<b>2,066,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>36,085,333.00</b>	<b>36,085,333.00</b>	<b>6,813,387.01</b>	<b>38,835,070.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	9,910,000.00	9,910,000.00	1,619,123.60	10,406,924.00	(496,924.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	1,434,000.00	1,434,000.00	439,167.56	1,434,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	81,000.00	81,000.00	6,568.85	81,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			11,425,000.00	11,425,000.00	2,064,860.01	11,921,924.00	(496,924.00)	-4.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,356,874.00	1,356,874.00	276,897.03	1,325,000.00	31,874.00	2.3%
OASDI/Medicare/Alternative		3301-3302	823,000.00	823,000.00	146,935.29	823,000.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,257,000.00	3,257,000.00	754,599.13	3,257,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,000.00	7,000.00	1,020.30	7,000.00	0.00	0.0%
Workers' Compensation		3601-3602	180,000.00	180,000.00	31,010.96	180,000.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	487,000.00	487,000.00	81,665.20	487,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			6,110,874.00	6,110,874.00	1,291,927.91	6,079,000.00	31,874.00	0.5%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	440,000.00	440,000.00	112,475.98	532,000.00	(92,000.00)	-20.9%
Noncapitalized Equipment		4400	1,560,000.00	1,560,000.00	96,209.64	1,325,000.00	235,000.00	15.1%
Food		4700	14,425,000.00	14,425,000.00	4,353,172.30	15,025,000.00	(600,000.00)	-4.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			16,425,000.00	16,425,000.00	4,561,857.92	16,882,000.00	(457,000.00)	-2.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	85,000.00	85,000.00	5,138.98	85,000.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	894.95	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	195,000.00	195,000.00	49,326.63	215,000.00	(20,000.00)	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	804,500.00	804,500.00	89,289.07	749,500.00	55,000.00	6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,000.00	12,000.00	6,041.01	27,000.00	(15,000.00)	-125.0%
Professional/Consulting Services and Operating Expenditures		5800	896,500.00	896,500.00	67,902.94	415,800.00	480,700.00	53.6%
Communications		5900	2,000.00	2,000.00	76.45	2,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>218,670.03</b>	<b>1,499,300.00</b>	<b>500,700.00</b>	<b>25.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	250,000.00	250,000.00	348.00	252,700.00	(2,700.00)	-1.1%
Equipment		6400	1,000,000.00	1,000,000.00	395,904.10	1,641,000.00	(641,000.00)	-64.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,250,000.00</b>	<b>1,250,000.00</b>	<b>396,252.10</b>	<b>1,893,700.00</b>	<b>(643,700.00)</b>	<b>-51.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	1,833,417.00	1,833,417.00	0.00	1,790,005.00	43,412.00	2.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,833,417.00</b>	<b>1,833,417.00</b>	<b>0.00</b>	<b>1,790,005.00</b>	<b>43,412.00</b>	<b>2.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>39,044,291.00</b>	<b>39,044,291.00</b>	<b>8,533,567.97</b>	<b>40,065,929.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	524,392.93	524,392.93	499,392.93	524,392.93	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>524,392.93</b>	<b>524,392.93</b>	<b>499,392.93</b>	<b>524,392.93</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>524,392.93</b>	<b>524,392.93</b>	<b>499,392.93</b>	<b>524,392.93</b>		



<b>Resource</b>	<b>Description</b>	<b>2016/17 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	22,074,691.93
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	3,751.26
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01
Total, Restricted Balance		<u>22,078,443.20</u>

## Deferred Maintenance Fund



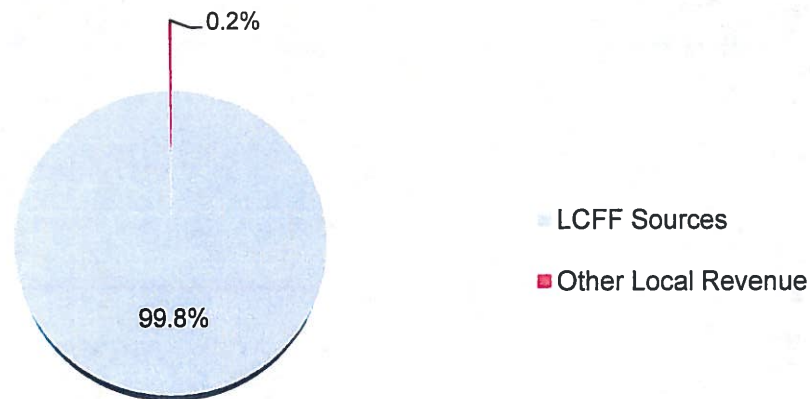
*Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.*



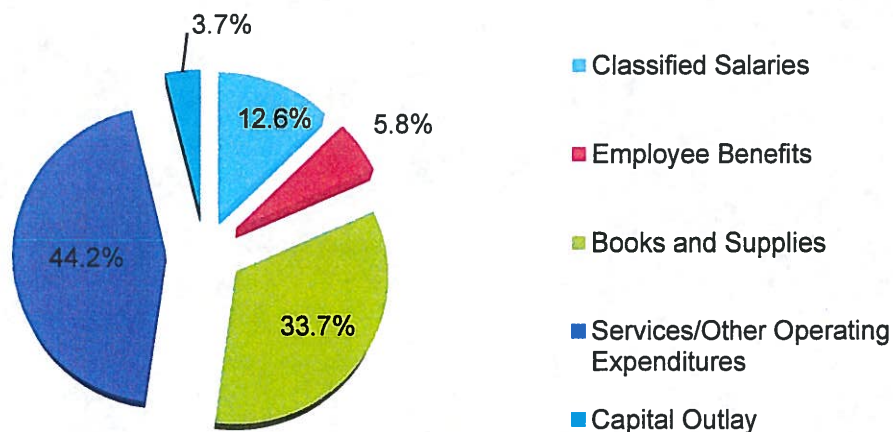
# Deferred Maintenance Fund (14)



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 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 (44.2%). Total projected expenditure is \$4.1 million.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,003,028.33	4,003,028.33	0.00	4,003,028.33	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,548.00	9,548.00	1,289.00	9,548.00	0.00	0.0%
5) TOTAL REVENUES			4,012,576.33	4,012,576.33	1,289.00	4,012,576.33		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	499,568.00	499,568.00	127,523.21	494,077.92	5,490.08	1.1%
3) Employee Benefits		3000-3999	239,095.00	239,095.00	59,945.76	241,062.43	(1,967.43)	-0.8%
4) Books and Supplies		4000-4999	1,323,217.00	1,323,217.00	217,699.95	1,395,757.00	(72,540.00)	-5.5%
5) Services and Other Operating Expenditures		5000-5999	1,932,338.00	1,932,338.00	14,267.15	1,854,338.00	78,000.00	4.0%
6) Capital Outlay		6000-6999	155,000.00	155,000.00	0.00	155,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,149,218.00	4,149,218.00	419,436.07	4,140,235.35		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(136,641.67)	(136,641.67)	(418,147.07)	(127,659.02)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(136,641.67)	(136,641.67)	(418,147.07)	(127,659.02)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	136,641.67	136,641.67		718,660.23	582,018.56	425.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,641.67	136,641.67		718,660.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,641.67	136,641.67		718,660.23		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		591,001.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		591,001.21		
Maintenance Projects	0000	9780				591,001.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	4,003,028.33	4,003,028.33	0.00	4,003,028.33	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,003,028.33</b>	<b>4,003,028.33</b>	<b>0.00</b>	<b>4,003,028.33</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,548.00	9,548.00	1,289.00	9,548.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,548.00</b>	<b>9,548.00</b>	<b>1,289.00</b>	<b>9,548.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,012,576.33</b>	<b>4,012,576.33</b>	<b>1,289.00</b>	<b>4,012,576.33</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	499,568.00	499,568.00	127,523.21	494,077.92	5,490.08	1.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			499,568.00	499,568.00	127,523.21	494,077.92	5,490.08	1.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	64,541.00	64,541.00	16,332.05	67,228.79	(2,687.79)	-4.2%
OASDI/Medicare/Alternative		3301-3302	38,217.00	38,217.00	9,651.07	38,069.29	147.71	0.4%
Health and Welfare Benefits		3401-3402	107,079.00	107,079.00	26,700.63	106,802.52	276.48	0.3%
Unemployment Insurance		3501-3502	250.00	250.00	63.09	248.83	1.17	0.5%
Workers' Compensation		3601-3602	7,494.00	7,494.00	1,913.04	7,485.24	8.76	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	21,514.00	21,514.00	5,285.88	21,227.76	286.24	1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			239,095.00	239,095.00	59,945.76	241,062.43	(1,967.43)	-0.8%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	768,217.00	768,217.00	171,851.66	846,217.00	(78,000.00)	-10.2%
Noncapitalized Equipment		4400	555,000.00	555,000.00	45,848.29	549,540.00	5,460.00	1.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,323,217.00	1,323,217.00	217,699.95	1,395,757.00	(72,540.00)	-5.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,930,838.00	1,930,838.00	14,150.00	1,847,948.00	82,890.00	4.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	117.15	6,390.00	(4,890.00)	-326.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,932,338.00	1,932,338.00	14,267.15	1,854,338.00	78,000.00	4.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Equipment Replacement		6500	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			155,000.00	155,000.00	0.00	155,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			4,149,218.00	4,149,218.00	419,436.07	4,140,235.35		



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



<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
Total, Restricted Balance		0.00

# Special Reserve Fund for Postemployment Benefits



*Artwork created by a Santa Ana Unified School District student at McFadden Intermediate 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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	16,676.86	70,000.00	70,000.00	New
5) TOTAL, REVENUES			0.00	0.00	16,676.86	70,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	16,676.86	70,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	16,676.86	70,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,036,822.00	15,036,822.00		20,036,644.07	5,001,822.07	33.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,036,822.00	15,036,822.00		20,036,644.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,036,822.00	15,036,822.00		20,036,644.07		
2) Ending Balance, June 30 (E + F1e)			15,036,822.00	15,036,822.00		20,108,644.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,036,822.00	15,036,822.00		20,108,644.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	16,676.86	70,000.00	70,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	16,676.86	70,000.00	70,000.00	New
<b>TOTAL REVENUES</b>			0.00	0.00	16,676.86	70,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2016/17 Projected Year Totals</b>
Total, Restricted Balance		0.00



# Building Fund



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

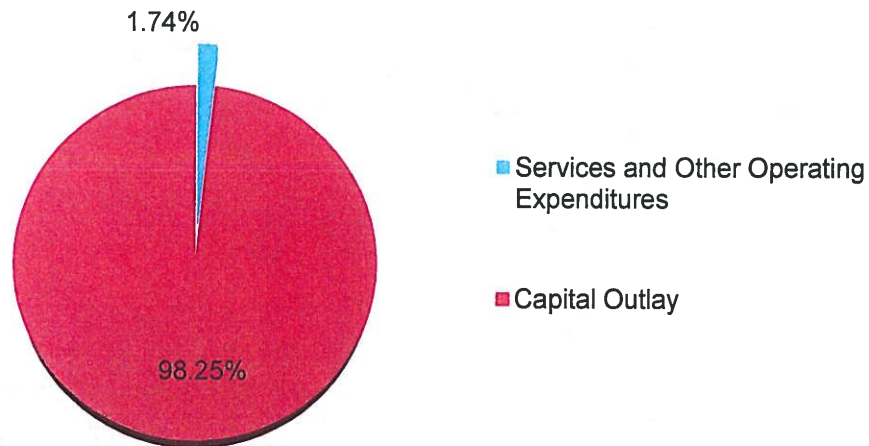


# Building Fund (21)



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 \$662 thousand.



The projected fund balance of approximately \$3.6 million is reserved for future construction projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,435.00	34,435.00	8,009.52	35,639.68	1,204.68	3.5%
5) TOTAL, REVENUES			34,435.00	34,435.00	8,009.52	35,639.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	684.52	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	20.54	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,542.50	11,542.50	725.14	11,542.50	0.00	0.0%
6) Capital Outlay		6000-6999	531,984.00	531,984.00	78,749.92	650,656.15	(118,672.15)	-22.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			543,526.50	543,526.50	80,180.12	662,198.65		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(509,091.50)	(509,091.50)	(72,170.60)	(626,558.97)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(509,091.50)	(509,091.50)	(72,170.60)	(626,558.97)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,889,282.39	2,889,282.39		4,195,874.64	1,306,592.25	45.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,889,282.39	2,889,282.39		4,195,874.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,889,282.39	2,889,282.39		4,195,874.64		
2) Ending Balance, June 30 (E + F1e)			2,380,190.89	2,380,190.89		3,569,315.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,371,904.65	2,371,904.65		3,561,585.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,286.24	8,286.24		7,729.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	34,435.00	34,435.00	8,009.52	35,639.68	1,204.68	3.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			34,435.00	34,435.00	8,009.52	35,639.68	1,204.68	3.5%
<b>TOTAL REVENUES</b>			34,435.00	34,435.00	8,009.52	35,639.68		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	684.52	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	684.52	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	9.93	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.34	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	10.27	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	20.54	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,542.50	11,542.50	725.14	11,542.50	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			11,542.50	11,542.50	725.14	11,542.50	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	531,984.00	531,984.00	78,749.92	650,656.15	(118,672.15)	-22.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			531,984.00	531,984.00	78,749.92	650,656.15	(118,672.15)	-22.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			543,526.50	543,526.50	80,180.12	662,198.65		

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

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	3,561,585.98
Total, Restricted Balance		<u>3,561,585.98</u>



# Capital Facilities Fund



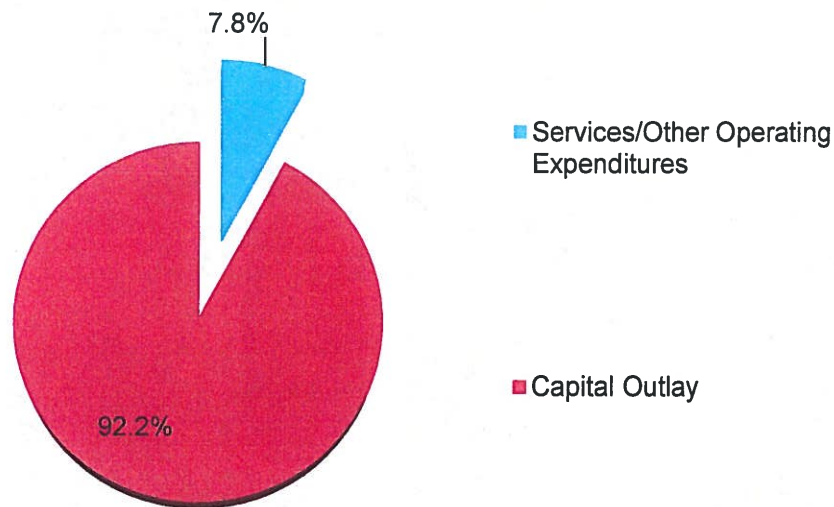
*Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.*

## 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 \$3.7 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditure is \$2.8 million.



The projected fund balance of \$14.7 million is reserved for City of Santa Ana Redevelopment projects (\$4.3 million) and Redevelopment Agency projects (\$0.4 million)



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,700,000.00	5,700,000.00	1,370,406.23	3,714,013.00	(1,985,987.00)	-34.8%
5) TOTAL, REVENUES			5,700,000.00	5,700,000.00	1,370,406.23	3,714,013.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,000.00	37,000.00	36,223.84	219,763.00	(182,763.00)	-494.0%
6) Capital Outlay		6000-6999	5,178,700.24	5,178,700.24	64,237.50	2,595,307.95	2,583,392.29	49.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,215,700.24	5,215,700.24	100,461.34	2,815,070.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			484,299.76	484,299.76	1,269,944.89	898,942.05		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			484,299.76	484,299.76	1,269,944.89	898,942.05		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,699,200.30	9,699,200.30		13,780,483.09	4,081,282.79	42.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,699,200.30	9,699,200.30		13,780,483.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,699,200.30	9,699,200.30		13,780,483.09		
2) Ending Balance, June 30 (E + F1e)			10,183,500.06	10,183,500.06		14,679,425.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,183,500.06	10,183,500.06		14,679,425.14		
City of Santa Ana Redevelopment	0000	9780				4,318,618.77		
Redevelopment Agency Funds (RDA)	0000	9780				10,360,806.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,900,000.00	2,900,000.00	1,289,763.03	2,900,000.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	26,178.04	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	250,000.00	250,000.00	54,452.16	250,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500,000.00	2,500,000.00	13.00	514,013.00	(1,985,987.00)	-79.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,700,000.00	5,700,000.00	1,370,406.23	3,714,013.00	(1,985,987.00)	-34.8%
<b>TOTAL REVENUES</b>			5,700,000.00	5,700,000.00	1,370,406.23	3,714,013.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	4,138.00	(4,138.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,000.00	37,000.00	36,223.84	215,625.00	(178,625.00)	-482.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			37,000.00	37,000.00	36,223.84	219,763.00	(182,763.00)	-494.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,178,700.24	5,178,700.24	64,237.50	2,595,307.95	2,583,392.29	49.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			5,178,700.24	5,178,700.24	64,237.50	2,595,307.95	2,583,392.29	49.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,215,700.24	5,215,700.24	100,461.34	2,815,070.95		

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



Resource	Description	2016/17
		Projected Year Totals
Total, Restricted Balance		0.00

## County School Facilities Fund



*Artwork created by a Santa Ana Unified School District student from McFadden Intermediate 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 is \$18 thousand is budgeted for interest costs and charges.

The projected fund balance of \$26.8 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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,000.00	130,000.00	50,913.78	130,000.00	0.00	0.0%
5) TOTAL REVENUES			130,000.00	130,000.00	50,913.78	130,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,000.00	18,000.00	4,608.16	18,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			18,000.00	18,000.00	4,608.16	18,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			112,000.00	112,000.00	46,305.62	112,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			112,000.00	112,000.00	46,305.62	112,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,226,480.39	25,226,480.39		26,676,736.17	1,450,255.78	5.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,226,480.39	25,226,480.39		26,676,736.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,226,480.39	25,226,480.39		26,676,736.17		
2) Ending Balance, June 30 (E + F1e)			25,338,480.39	25,338,480.39		26,788,736.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	25,338,480.39	25,338,480.39		26,788,736.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	130,000.00	130,000.00	50,913.78	130,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			130,000.00	130,000.00	50,913.78	130,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			130,000.00	130,000.00	50,913.78	130,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,000.00	18,000.00	4,608.16	18,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			18,000.00	18,000.00	4,608.16	18,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			18,000.00	18,000.00	4,608.16	18,000.00		



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

Resource	Description	2016/17 Projected Year Totals
7710	State School Facilities Projects	26,788,736.17
Total, Restricted Balance		26,788,736.17



# Special Reserve Fund for Capital Outlay Projects



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

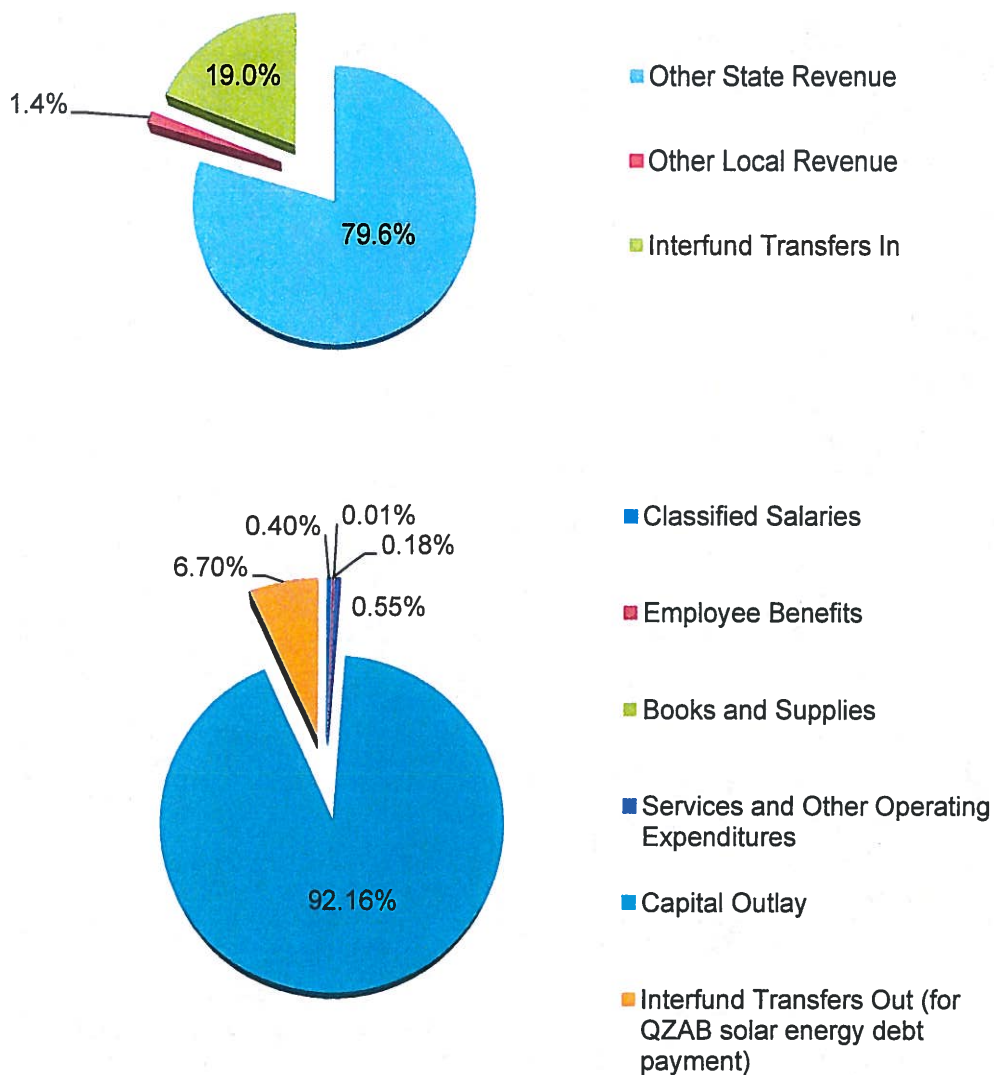


# Special Reserve Fund for Capital Outlay Projects (40)



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 \$21.1 million is reserved for future capital outlay projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	26,434,035.83	26,434,035.83	26,434,035.83	New
4) Other Local Revenue		8600-8799	381,000.00	381,000.00	64,909.28	469,541.38	88,541.38	23.2%
5) TOTAL REVENUES			381,000.00	381,000.00	26,498,945.11	26,903,577.21		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,212.00	85,212.00	21,303.00	85,212.00	0.00	0.0%
3) Employee Benefits		3000-3999	38,932.00	38,932.00	9,745.06	38,932.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	2,000.00	(2,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	8,000.00	8,000.00	12,552.49	119,146.13	(111,146.13)	-1389.3%
6) Capital Outlay		6000-6999	2,556,218.63	2,556,218.63	1,320,209.15	19,840,014.12	(17,283,795.49)	-676.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,688,362.63	2,688,362.63	1,363,809.70	20,085,304.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,307,362.63)	(2,307,362.63)	25,135,135.41	6,818,272.96		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	5,100,000.00	427.2%
b) Transfers Out		7600-7629	1,442,106.00	1,442,106.00	0.00	1,442,106.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(248,349.00)	(248,349.00)	5,100,000.00	4,851,651.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,555,711.63)	(2,555,711.63)	30,235,135.41	11,669,923.96		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,313,870.18	3,313,870.18		9,460,402.60	6,146,532.42	185.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,313,870.18	3,313,870.18		9,460,402.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,313,870.18	3,313,870.18		9,460,402.60		
2) Ending Balance, June 30 (E + F1e)			758,158.55	758,158.55		21,130,326.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	357,067.06	357,067.06		16,272,184.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	401,091.49	401,091.49		4,858,141.76		
Future capital outlay projects	0000	9780				4,858,141.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	26,434,035.83	26,434,035.83	26,434,035.83	New
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	26,434,035.83	26,434,035.83	26,434,035.83	New
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,412.68	38,412.68	64,909.28	126,954.06	88,541.38	230.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	342,587.32	342,587.32	0.00	342,587.32	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			381,000.00	381,000.00	64,909.28	469,541.38	88,541.38	23.2%
<b>TOTAL REVENUES</b>			381,000.00	381,000.00	26,498,945.11	26,903,577.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	85,212.00	85,212.00	21,303.00	85,212.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			85,212.00	85,212.00	21,303.00	85,212.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,120.00	11,120.00	2,958.57	11,120.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,519.00	6,519.00	1,627.31	6,519.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,265.00	16,265.00	3,902.31	16,265.00	0.00	0.0%
Unemployment Insurance		3501-3502	43.00	43.00	10.64	43.00	0.00	0.0%
Workers' Compensation		3601-3602	1,278.00	1,278.00	319.56	1,278.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,707.00	3,707.00	926.87	3,707.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			38,932.00	38,932.00	9,745.06	38,932.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	500.00	(500.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	1,500.00	(1,500.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	2,000.00	(2,000.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	104,466.13	(104,466.13)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	12,552.49	14,680.00	(6,680.00)	-83.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			8,000.00	8,000.00	12,552.49	119,146.13	(111,146.13)	-1389.3%



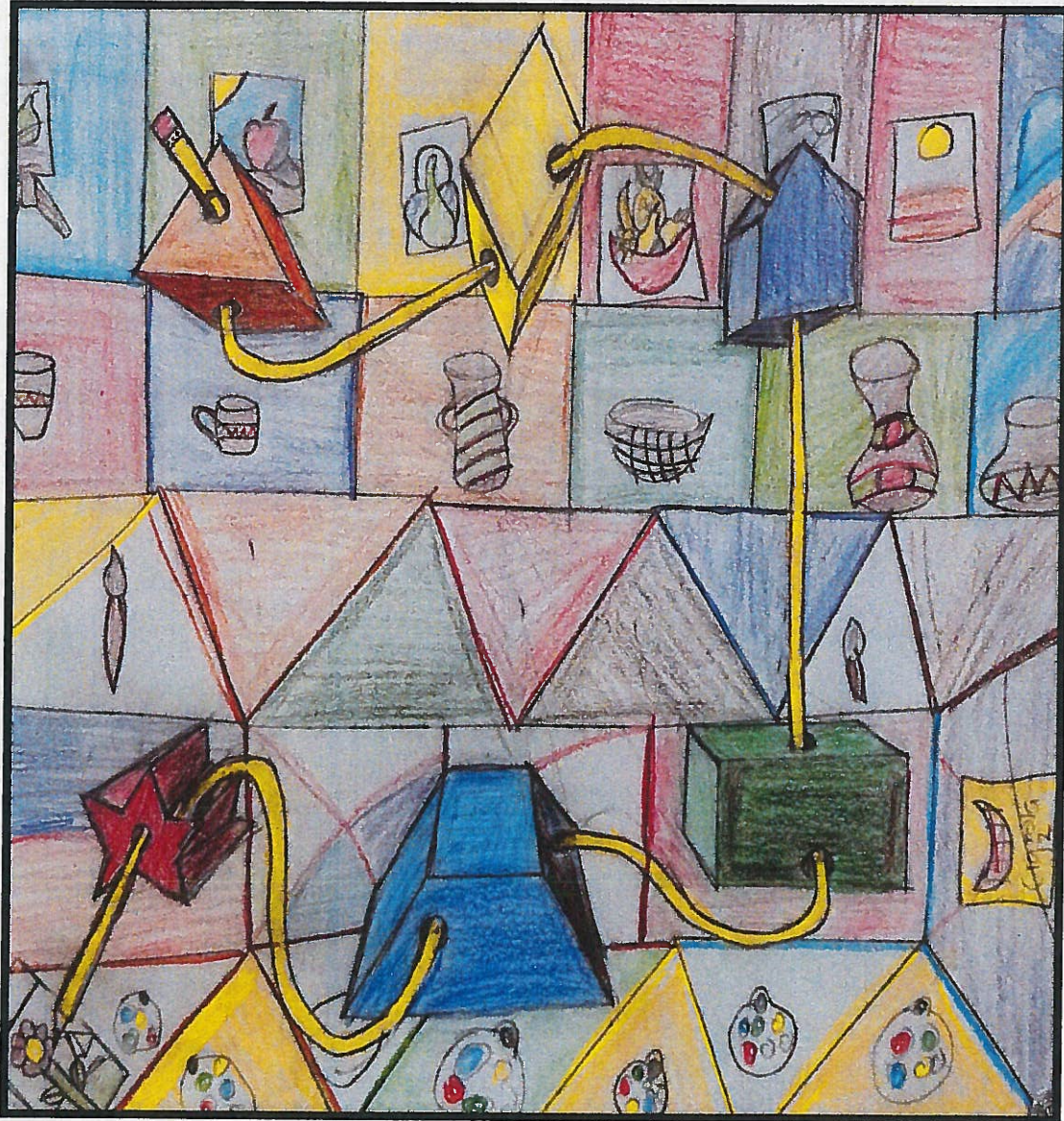
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,586,218.63	1,586,218.63	1,320,209.15	18,870,014.12	(17,283,795.49)	-1089.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	970,000.00	970,000.00	0.00	970,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,556,218.63</b>	<b>2,556,218.63</b>	<b>1,320,209.15</b>	<b>19,840,014.12</b>	<b>(17,283,795.49)</b>	<b>-676.1%</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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,688,362.63</b>	<b>2,688,362.63</b>	<b>1,363,809.70</b>	<b>20,085,304.25</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	5,100,000.00	427.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	5,100,000.00	427.2%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,442,106.00	1,442,106.00	0.00	1,442,106.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,442,106.00	1,442,106.00	0.00	1,442,106.00	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	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(248,349.00)	(248,349.00)	5,100,000.00	4,851,651.00		

Resource	Description	2016/17
		Projected Year Totals
6225	Emergency Repair Program, Williams Case	11,388,496.25
9010	Other Restricted Local	4,883,688.55
Total, Restricted Balance		16,272,184.80



# Capital Project Fund for Blended Component Units



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

# **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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	4,562.70	6,971.82	4,471.82	178.9%
5) TOTAL, REVENUES			2,500.00	2,500.00	4,562.70	6,971.82		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,500.00	5,500.00	6,480.05	11,971.82	(6,471.82)	-117.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,500.00	5,500.00	6,480.05	11,971.82		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,000.00)	(3,000.00)	(1,917.35)	(5,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,000.00)	(3,000.00)	(1,917.35)	(5,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	828,178.25	828,178.25		828,639.90	461.65	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,178.25	828,178.25		828,639.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,178.25	828,178.25		828,639.90		
2) Ending Balance, June 30 (E + F1e)			825,178.25	825,178.25		823,639.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	823,481.76	823,481.76		821,943.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,696.49	1,696.49		1,696.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	90.88	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4,471.82	4,471.82	4,471.82	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,500.00	2,500.00	4,562.70	6,971.82	4,471.82	178.9%
<b>TOTAL REVENUES</b>			2,500.00	2,500.00	4,562.70	6,971.82		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,500.00	5,500.00	6,480.05	11,971.82	(6,471.82)	-117.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,500.00	5,500.00	6,480.05	11,971.82	(6,471.82)	-117.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			5,500.00	5,500.00	6,480.05	11,971.82		

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

Resource	Description	2016/17
		Projected Year Totals
9010	Other Restricted Local	821,943.41
Total, Restricted Balance		821,943.41



## Bond Interest and Redemption Fund



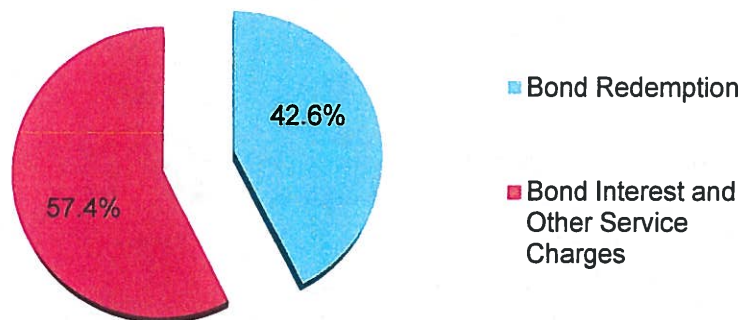
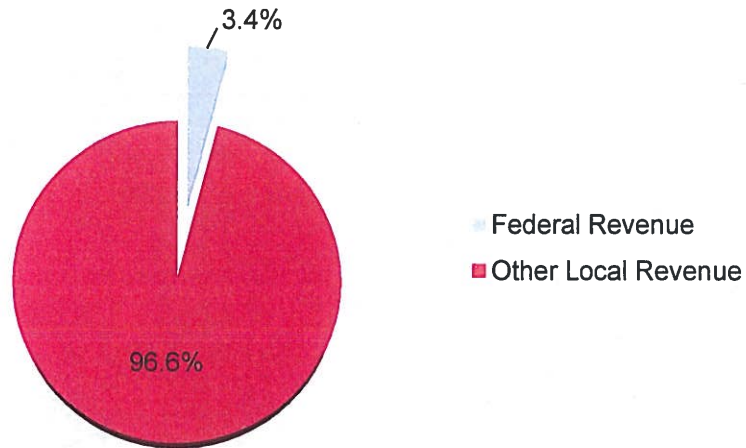
*Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.*



# Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditure are \$19.8 million and \$19.9 million, respectively.



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	664,227.00	664,227.00	0.00	667,809.00	3,582.00	0.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	22,113,778.00	22,113,778.00	0.00	19,172,615.00	(2,941,163.00)	-13.3%
5) TOTAL, REVENUES			22,778,005.00	22,778,005.00	0.00	19,840,424.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,610,984.00	19,610,984.00	0.00	19,939,278.00	(328,294.00)	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,610,984.00	19,610,984.00	0.00	19,939,278.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,167,021.00	3,167,021.00	0.00	(98,854.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,167,021.00	3,167,021.00	0.00	(98,854.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,707,550.00	19,707,550.00		21,223,061.00	1,515,511.00	7.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,707,550.00	19,707,550.00		21,223,061.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,707,550.00	19,707,550.00		21,223,061.00		
2) Ending Balance, June 30 (E + F1e)			22,874,571.00	22,874,571.00		21,124,207.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	22,874,571.00	22,874,571.00		21,124,207.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	664,227.00	664,227.00	0.00	667,809.00	3,582.00	0.5%
<b>TOTAL, FEDERAL REVENUE</b>			664,227.00	664,227.00	0.00	667,809.00	3,582.00	0.5%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	21,536,134.00	21,536,134.00	0.00	18,287,170.00	(3,248,964.00)	-15.1%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	231,441.00	231,441.00	0.00	335,130.00	103,689.00	44.8%
Supplemental Taxes		8614	299,068.00	299,068.00	0.00	466,948.00	167,880.00	56.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	47,135.00	47,135.00	0.00	83,367.00	36,232.00	76.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			22,113,778.00	22,113,778.00	0.00	19,172,615.00	(2,941,163.00)	-13.3%
<b>TOTAL REVENUES</b>			22,778,005.00	22,778,005.00	0.00	19,840,424.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	8,041,665.00	8,041,665.00	0.00	8,491,666.00	(450,001.00)	-5.6%
Bond Interest and Other Service Charges		7434	11,569,319.00	11,569,319.00	0.00	11,447,612.00	121,707.00	1.1%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			19,610,984.00	19,610,984.00	0.00	19,939,278.00	(328,294.00)	-1.7%
<b>TOTAL EXPENDITURES</b>			19,610,984.00	19,610,984.00	0.00	19,939,278.00		

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

<b>Resource</b>	<b>Description</b>	<b>2016/17 Projected Year Totals</b>
5810	Other Restricted Federal	0.00
9010	Other Restricted Local	21,124,207.00
Total, Restricted Balance		<u>21,124,207.00</u>



## Debt Service Fund

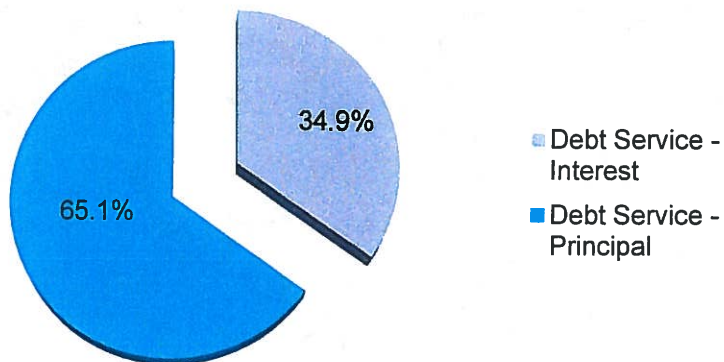
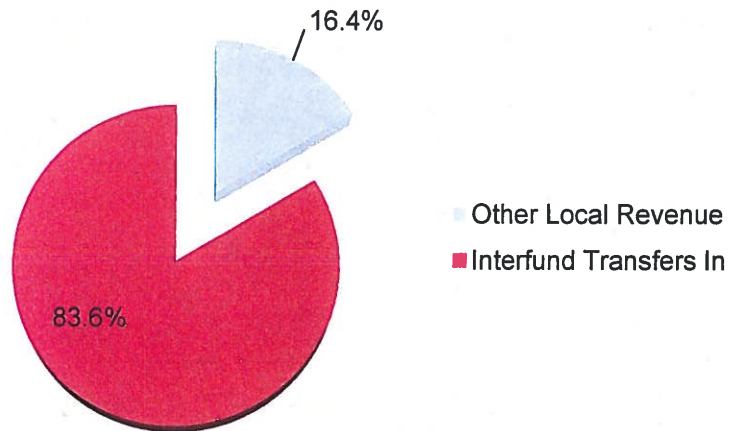


*Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.*

# 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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,211,175.00	1,211,175.00	21.50	1,211,175.00	0.00	0.0%
5) TOTAL, REVENUES			1,211,175.00	1,211,175.00	21.50	1,211,175.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,793,665.00	6,793,665.00	0.00	6,793,665.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,793,665.00	6,793,665.00	0.00	6,793,665.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,582,490.00)	(5,582,490.00)	21.50	(5,582,490.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,190,673.00	6,190,673.00	596,691.88	6,190,673.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,190,673.00	6,190,673.00	596,691.88	6,190,673.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			608,183.00	608,183.00	596,713.38	608,183.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,237,289.79	10,237,289.79		10,299,939.53	62,649.74	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,237,289.79	10,237,289.79		10,299,939.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,237,289.79	10,237,289.79		10,299,939.53		
2) Ending Balance, June 30 (E + F1e)			10,845,472.79	10,845,472.79		10,908,122.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,845,258.70	10,845,258.70		10,906,927.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	214.09	214.09		1,195.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	213,000.00	213,000.00	21.50	213,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	998,175.00	998,175.00	0.00	998,175.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,211,175.00	1,211,175.00	21.50	1,211,175.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,211,175.00	1,211,175.00	21.50	1,211,175.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	2,373,665.00	2,373,665.00	0.00	2,373,665.00	0.00	0.0%
Other Debt Service - Principal		7439	4,420,000.00	4,420,000.00	0.00	4,420,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			6,793,665.00	6,793,665.00	0.00	6,793,665.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,793,665.00	6,793,665.00	0.00	6,793,665.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	6,190,673.00	6,190,673.00	596,691.88	6,190,673.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			6,190,673.00	6,190,673.00	596,691.88	6,190,673.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			6,190,673.00	6,190,673.00	596,691.88	6,190,673.00		



Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	10,906,927.34
Total, Restricted Balance		<u>10,906,927.34</u>

## Self-Insurance Fund



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

# Self-Insurance Fund (67)

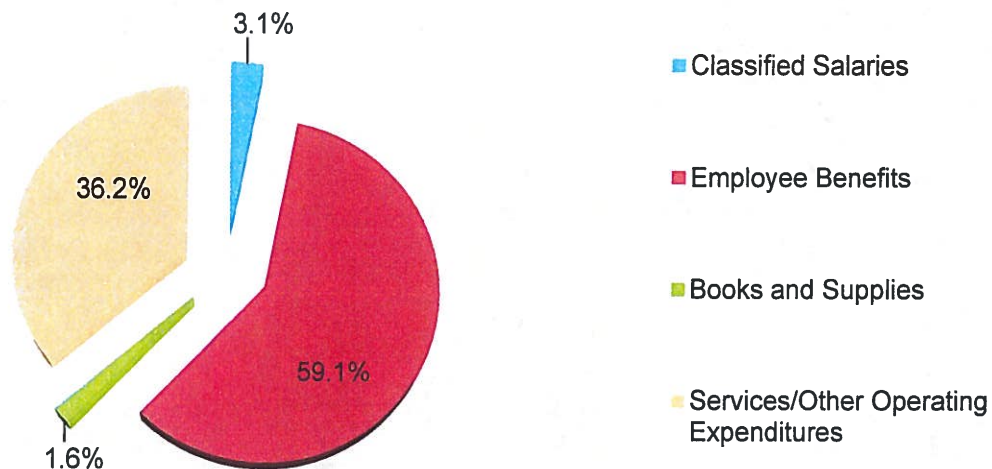


The Self-Insurance Funds are funds established to separate moneys received for self-insurance activities from other operating funds of the District.

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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,846,443.20	20,846,443.20	5,434,582.28	21,035,674.95	189,231.75	0.9%
5) TOTAL REVENUES			20,846,443.20	20,846,443.20	5,434,582.28	21,035,674.95		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	650,409.40	650,409.40	131,019.29	618,753.41	31,655.99	4.9%
3) Employee Benefits		3000-3999	11,845,752.80	11,845,752.80	6,486,365.52	11,808,935.59	36,817.21	0.3%
4) Books and Supplies		4000-4999	231,092.00	231,092.00	117,612.09	324,077.53	(92,985.53)	-40.2%
5) Services and Other Operating Expenses		5000-5999	6,759,478.00	6,759,478.00	3,325,175.22	7,233,478.00	(474,000.00)	-7.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			19,486,732.20	19,486,732.20	10,060,172.12	19,985,244.53		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,359,711.00	1,359,711.00	(4,625,589.84)	1,050,430.42		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	255,000.00	255,000.00	0.00	255,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			255,000.00	255,000.00	0.00	255,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,614,711.00	1,614,711.00	(4,625,589.84)	1,305,430.42		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,541,134.08	15,541,134.08		18,313,059.98	2,771,925.90	17.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,541,134.08	15,541,134.08		18,313,059.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,541,134.08	15,541,134.08		18,313,059.98		
2) Ending Net Position, June 30 (E + F1e)			17,155,845.08	17,155,845.08		19,618,490.40		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	17,155,845.08	17,155,845.08		19,618,490.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	159,860.00	159,860.00	54,510.97	159,860.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	20,686,583.20	20,686,583.20	5,342,374.82	20,686,729.45	182,146.25	0.9%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	37,696.49	7,085.50	7,085.50	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,846,443.20	20,846,443.20	5,434,582.28	21,035,674.95	189,231.75	0.9%
<b>TOTAL, REVENUES</b>			20,846,443.20	20,846,443.20	5,434,582.28	21,035,674.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	101,534.40	101,534.40	25,637.04	102,548.16	(1,013.76)	-1.0%
Clerical, Technical and Office Salaries		2400	548,875.00	548,875.00	105,382.25	516,205.25	32,669.75	6.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			650,409.40	650,409.40	131,019.29	618,753.41	31,655.99	4.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	84,878.00	84,878.00	18,166.53	85,903.05	(1,025.05)	-1.2%
OASDI/Medicare/Alternative		3301-3302	49,757.00	49,757.00	9,715.26	47,027.93	2,729.07	5.5%
Health and Welfare Benefits		3401-3402	93,126.00	93,126.00	4,342,129.10	68,798.73	24,327.27	26.1%
Unemployment Insurance		3501-3502	325.00	325.00	65.40	309.28	15.72	4.8%
Workers' Compensation		3601-3602	9,757.00	9,757.00	1,965.38	9,281.59	475.41	4.9%
OPEB, Allocated		3701-3702	11,579,617.80	11,579,617.80	2,108,625.08	11,570,699.80	8,918.00	0.1%
OPEB, Active Employees		3751-3752	28,292.00	28,292.00	5,698.77	26,915.21	1,376.79	4.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			11,845,752.80	11,845,752.80	6,486,365.52	11,808,935.59	36,817.21	0.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	24,092.00	24,092.00	7,140.64	79,077.53	(54,985.53)	-228.2%
Noncapitalized Equipment		4400	207,000.00	207,000.00	110,471.45	245,000.00	(38,000.00)	-18.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			231,092.00	231,092.00	117,612.09	324,077.53	(92,985.53)	-40.2%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,400.00	3,400.00	1,029.97	10,400.00	(7,000.00)	-205.9%
Dues and Memberships		5300	0.00	0.00	0.00	89,000.00	(89,000.00)	New
Insurance		5400-5450	2,800,000.00	2,800,000.00	2,462,176.29	3,294,000.00	(494,000.00)	-17.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	4,453.28	50,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,518.67	7,200.00	(7,200.00)	New
Professional/Consulting Services and Operating Expenditures		5800	3,905,578.00	3,905,578.00	855,968.93	3,760,378.00	145,200.00	3.7%
Communications		5900	500.00	500.00	28.10	22,500.00	(22,000.00)	-4400.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			6,759,478.00	6,759,478.00	3,325,175.22	7,233,478.00	(474,000.00)	-7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			19,486,732.20	19,486,732.20	10,060,172.12	19,985,244.53		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	255,000.00	255,000.00	0.00	255,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			255,000.00	255,000.00	0.00	255,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			255,000.00	255,000.00	0.00	255,000.00		



Resource	Description	2016/17
		Projected Year Totals
Total, Restricted Net Position		0.00

# Supplemental Information



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



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	49,863.52	49,863.52	48,204.65	49,955.67	92.15	0%
<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)	0.00	0.00	0.00	0.00	0.00	0%
<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)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	49,863.52	49,863.52	48,204.65	49,955.67	92.15	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	21.46	21.46	21.46	21.46	0.00	0%
b. Special Education-Special Day Class	18.09	18.09	18.09	18.09	0.00	0%
c. Special Education-NPS/LCI	18.82	18.82	18.79	18.79	(0.03)	0%
d. Special Education Extended Year	146.63	146.63	148.52	148.52	1.89	1%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	205.00	205.00	206.86	206.86	1.86	1%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	50,068.52	50,068.52	48,411.51	50,162.53	94.01	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>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>						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
5. Total Charter School Regular ADA	212.00	212.00	234.53	234.53	22.53	11%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	15.94	15.94	15.94	15.94	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	15.94	15.94	15.94	15.94	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	227.94	227.94	250.47	250.47	22.53	10%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	227.94	227.94	250.47	250.47	22.53	10%



### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 20,571,767.78
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) 505,836,907.21

#### 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) 4.07%

### 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)	33,571,201.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,541,742.34
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	115,217.40
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	189,826.87
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)	2,281,635.76
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)	42,699,623.49
9. Carry-Forward Adjustment (Part IV, Line F)	9,259,186.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	51,958,809.58

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	404,811,565.92
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	75,483,554.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	32,554,445.72
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,766,286.60
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	143,007.51
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	3,833.94
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,396,239.79
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)	319,711.71
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)	252,589.97
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)	53,778,210.86
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)	5,376,949.09
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	36,382,224.00
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)	616,268,619.57

**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)

6.93%

**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)

8.43%



**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>42,699,623.49</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(1,271,215.46)</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 (5.22%) times Part III, Line B18); zero if negative	<u>9,259,186.09</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.22%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>9,259,186.09</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
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>9,259,186.09</u>

Approved indirect cost rate: 5.22%  
Highest rate used in any program: 5.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	19,413,486.54	1,012,578.43	5.22%
01	3060	576,770.36	30,107.41	5.22%
01	3110	85,587.34	4,467.66	5.22%
01	3180	2,305,591.17	120,351.86	5.22%
01	3310	8,937,763.73	466,551.27	5.22%
01	3315	316,463.60	16,519.40	5.22%
01	3320	734,859.34	38,359.66	5.22%
01	3327	533,099.22	27,827.78	5.22%
01	3345	7,201.23	375.90	5.22%
01	3385	268,654.25	14,023.75	5.22%
01	3395	33,012.16	1,723.24	5.22%
01	3410	285,472.50	14,901.66	5.22%
01	3550	485,274.00	24,263.00	5.00%
01	4035	3,467,050.64	180,980.04	5.22%
01	4050	631,812.60	32,980.62	5.22%
01	4124	1,643,695.36	82,184.75	5.00%
01	4203	3,542,156.44	70,843.13	2.00%
01	5630	278,981.60	14,562.84	5.22%
01	5640	1,883,697.02	98,329.01	5.22%
01	5810	325,212.26	16,082.84	4.95%
01	6010	7,118,723.17	355,936.16	5.00%
01	6264	1,901,900.05	99,279.18	5.22%
01	6382	2,374,164.88	123,412.26	5.20%
01	6385	14,826.08	773.92	5.22%
01	6387	2,612,121.00	136,353.00	5.22%
01	6512	1,904,541.78	99,417.07	5.22%
01	6515	6,903.06	360.34	5.22%
01	6520	323,909.06	16,908.05	5.22%
01	7220	286,876.27	14,974.94	5.22%
01	7370	83,634.29	4,365.71	5.22%
01	7810	531,658.07	27,752.55	5.22%
01	8150	17,242,940.36	900,379.03	5.22%
01	9010	3,545,115.52	8,673.00	0.24%
09	3010	47,539.68	2,481.57	5.22%
09	6010	142,857.14	7,142.86	5.00%
12	6105	5,070,663.07	264,719.93	5.22%
12	6127	136,230.02	7,111.21	5.22%
13	5310	33,074,942.00	1,627,287.00	4.92%
13	5320	3,307,282.00	162,718.00	4.92%

**2016-17 First Interim  
General Fund  
Multiyear Projections  
Unrestricted/Restricted**

Name	Object Code	Base Year 2016 - 17	Year 1 2017 - 18	Year 2 2018 - 19
<b>Revenues</b>				
LCFF/State Aid	8010 - 8099	\$513,545,108.67	\$511,694,268.67	\$514,017,508.67
Federal Revenues	8100 - 8299	\$54,805,936.39	\$45,416,984.98	\$45,416,984.98
Other State Revenues	8300 - 8599	\$80,799,195.34	\$80,532,145.52	\$76,800,443.64
Other Local Revenues	8600 - 8799	\$8,458,369.59	\$5,924,766.59	\$4,619,885.43
<b>Revenues</b>		<b>\$657,608,609.99</b>	<b>\$643,568,165.76</b>	<b>\$640,854,822.72</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$282,589,334.22	\$278,748,192.35	\$277,648,034.53
Classified Salaries	2000 - 2999	\$94,282,360.71	\$94,394,589.20	\$94,578,051.53
Employee Benefits	3000 - 3999	\$147,954,716.29	\$156,570,929.78	\$165,788,527.01
Books and Supplies	4000 - 4999	\$37,465,814.13	\$28,031,793.31	\$27,319,839.29
Services and Other Operating	5000 - 5999	\$76,382,531.04	\$63,357,250.29	\$62,416,246.58
Capital Outlay	6000 - 6900	\$7,083,150.23	\$6,238,114.23	\$2,822,183.77
Other Outgo	7000 - 7299	\$5,477,615.00	\$5,477,615.00	\$5,477,615.00
Direct Support/Indirect Cost	7300 - 7399	(\$2,111,834.99)	(\$2,111,834.99)	(\$2,111,834.99)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
<b>Expenditures</b>		<b>\$649,375,210.63</b>	<b>\$630,958,173.17</b>	<b>\$634,190,186.72</b>
Excess (Deficiency) of Revenues Over Expenditures		\$8,233,399.36	\$12,609,992.59	\$6,664,636.00
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$12,919,038.93	\$5,963,144.00	\$6,003,108.00
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>(\$12,919,038.93)</b>	<b>(\$5,963,144.00)</b>	<b>(\$6,003,108.00)</b>
Net Increase (Decrease) in Fund Balance		(\$4,685,639.57)	\$6,646,848.59	\$661,528.00
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$85,669,927.48	\$80,984,287.91	\$87,631,136.50
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$85,669,927.48	\$80,984,287.91	\$87,631,136.50
Ending Fund Balance	9799	\$80,984,287.91	\$87,631,136.50	\$88,292,664.50
<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	\$190,000.00	\$190,000.00	\$190,000.00
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	\$9,449,692.18	\$4,495,888.27	\$2,986,551.10
<b>Committed</b>				
Stabilization Arrangements	9750	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00
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	\$47,098,710.74	\$59,208,821.89	\$61,312,247.51
- 010032 Civic Center	9780	\$109,467.30	\$109,467.30	\$109,467.30
- 010033 Godínez Rental Fees	9780	\$33,144.29	\$33,144.29	\$33,144.29
- 010042 WASC	9780	\$1,143.82	\$1,143.82	\$1,143.82
- 010308 QZAB Solar Enerty	9780	\$2,157,459.54	\$2,157,459.54	\$2,157,459.54
- 010720 15-16 One-time Discretionary	9780	\$4,241,940.59	\$4,241,940.59	\$4,241,940.59
- 010803 Instr Materials/Adoption	9780	\$5,461,158.46	\$6,461,158.46	\$7,461,158.46
- 010808 ROP	9780	\$39,852.53	\$39,852.53	\$39,852.53
- 010703 Library Incentives	9780	\$500,000.00	\$1,000,000.00	\$1,500,000.00
- 010703 LIPI Contract	9780	\$350,000.00	\$700,000.00	\$1,050,000.00
- 010000 SASPOA 10/24/16 TA	9780	\$183,359.00	\$366,718.00	\$550,077.00
- 010000 Vehicle Mechanics (2 FTEs)	9780	\$88,307.56	\$225,211.56	\$364,761.56
- 010000 Walker/Roosevelt Joint Use	9780	\$50,000.00	\$100,000.00	\$150,000.00
- 010721 Intercession program	9780	\$2,000,000.00	\$4,000,000.00	\$6,000,000.00
- 010031 Enterprise Resource Planning (ERP) system (one-time)	9780	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00
- 010031 Remodeling of District facilities (one-time)	9780	\$500,000.00	\$500,000.00	\$500,000.00
- 010000 Declining Enrollment	9780	\$17,942,083.00	\$25,949,357.00	\$27,194,426.68
- 010031 Athletic equipment	9780	\$128,000.00	\$128,000.00	\$128,000.00
- 010000 Artificial Turf	9780	\$1,330,815.72	\$1,330,815.72	\$1,330,815.72
- 010000 Furniture/equipment for ALA expansion	9780	\$0.00	\$1,000,000.00	\$1,500,000.00
- 010000 Fund 20 Post-Employment Benefits (one-time)	9780	\$3,000,000.00	\$3,000,000.00	\$0.00
- 010031 One-time expenses	9780	\$1,981,978.91	\$862,553.06	\$0.00
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$13,245,884.99	\$12,738,426.34	\$12,803,865.89
Undesignated/Unappropriated	9790	\$0.00	(\$0.00)	(\$0.00)



**2016-17 First Interim  
General Fund  
Multiyear Projections  
Unrestricted**

Name	Object Code	Base Year 2016 - 17	Year 1 2017 - 18	Year 2 2018 - 19
<b>Revenues</b>				
LCFF/State Aid	8010 - 8099	\$513,545,108.67	\$511,694,268.67	\$514,017,508.67
Federal Revenues	8100 - 8299	\$741,897.12	\$741,897.12	\$741,897.12
Other State Revenues	8300 - 8599	\$9,215,544.00	\$9,161,676.00	\$9,139,115.10
Other Local Revenues	8600 - 8799	\$4,835,805.51	\$2,302,202.51	\$2,213,207.35
<b>Revenues</b>		<b>\$528,338,355.30</b>	<b>\$523,900,044.30</b>	<b>\$526,111,728.24</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$218,088,600.24	\$215,463,861.58	\$216,089,829.74
Classified Salaries	2000 - 2999	\$57,247,351.83	\$57,298,496.84	\$57,441,743.09
Employee Benefits	3000 - 3999	\$89,439,405.03	\$95,732,940.21	\$102,815,453.80
Books and Supplies	4000 - 4999	\$17,398,916.15	\$14,759,950.73	\$15,123,045.52
Services and Other Operating	5000 - 5999	\$53,485,513.57	\$42,409,033.30	\$43,344,719.47
Capital Outlay	6000 - 6900	\$1,903,170.86	\$1,058,134.86	\$1,058,134.86
Other Outgo	7000 - 7299	\$2,235,588.00	\$2,235,588.00	\$2,235,588.00
Direct Support/Indirect Cost	7300 - 7399	(\$6,168,434.45)	(\$6,048,082.59)	(\$5,827,435.56)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
<b>Expenditures</b>		<b>\$433,881,635.23</b>	<b>\$423,161,446.93</b>	<b>\$432,532,602.92</b>
Excess (Deficiency) of Revenues Over Expenditures		\$94,456,720.07	\$100,738,597.37	\$93,579,125.32
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$12,919,038.93	\$5,963,144.00	\$6,003,108.00
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	(\$81,180,153.14)	(\$83,174,800.87)	(\$85,405,152.15)
<b>Other Financing Sources/Uses</b>		<b>(\$94,099,192.07)</b>	<b>(\$89,137,944.87)</b>	<b>(\$91,408,260.15)</b>
Net Increase (Decrease) in Fund Balance		\$357,528.00	\$11,600,652.50	\$2,170,865.17
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$71,177,067.73	\$71,534,595.73	\$83,135,248.23
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$71,177,067.73	\$71,534,595.73	\$83,135,248.23
Ending Fund Balance	9799	\$71,534,595.73	\$83,135,248.23	\$85,306,113.40
<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	\$190,000.00	\$190,000.00	\$190,000.00
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	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00
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	\$47,098,710.74	\$59,206,821.89	\$61,312,247.51
- 010032 Civic Center	9780	\$109,467.30	\$109,467.30	\$109,467.30
- 010033 Godinez Rental Fees	9780	\$33,144.29	\$33,144.29	\$33,144.29
- 010042 WASC	9780	\$1,143.82	\$1,143.82	\$1,143.82
- 010308 QZAB Solar Energy	9780	\$2,157,459.54	\$2,157,459.54	\$2,157,459.54
- 010720 15-16 One-time Discretionary	9780	\$4,241,940.59	\$4,241,940.59	\$4,241,940.59
- 010803 Instr Materials/Adoption	9780	\$5,461,158.46	\$6,461,158.46	\$7,461,158.46
- 010808 ROP	9780	\$39,852.53	\$39,852.53	\$39,852.53
- 010703 Library Incentives	9780	\$500,000.00	\$1,000,000.00	\$1,500,000.00
- 010703 LIFI Contract	9780	\$350,000.00	\$700,000.00	\$1,050,000.00
- 010000 SASPOA 10/24/16 TA	9780	\$183,359.00	\$366,718.00	\$550,077.00
- 010000 Vehicle Mechanics (2 FTEs)	9780	\$88,307.56	\$225,211.56	\$364,761.56
- 010000 Walker/Roosevelt Joint Use	9780	\$50,000.00	\$100,000.00	\$150,000.00
- 010721 Intersession program	9780	\$2,000,000.00	\$4,000,000.00	\$6,000,000.00
- 010031 Enterprise Resource Planning (ERP) system (one-time)	9780	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00
- 010031 Remodeling of District facilities (one-time)	9780	\$500,000.00	\$500,000.00	\$500,000.00
- 010000 Declining Enrollment	9780	\$17,942,083.00	\$25,949,357.00	\$27,194,426.68
- 010031 Athletic equipment	9780	\$128,000.00	\$128,000.00	\$128,000.00
- 010000 Artificial Turf	9780	\$1,330,815.72	\$1,330,815.72	\$1,330,815.72
- 010000 Furniture/equipment for ALA expansion	9780	\$0.00	\$1,000,000.00	\$1,500,000.00
- 010000 Fund 20 Post-Employment Benefits (one-time)	9780	\$3,000,000.00	\$3,000,000.00	\$0.00
- 010031 One-time expenses	9780	\$1,981,978.91	\$862,553.06	\$0.00
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$13,245,884.99	\$12,738,426.34	\$12,803,865.89
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00

**2016-17 First Interim  
General Fund  
Multiyear Projections  
Restricted**

Name	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	\$54,064,039.27	\$44,675,087.86	\$44,675,087.86
Other State Revenues	8300 - 8599	\$71,583,651.34	\$71,370,469.52	\$67,661,328.54
Other Local Revenues	8600 - 8799	\$3,622,564.08	\$3,622,564.08	\$2,406,678.08
<b>Revenues</b>		<b>\$129,270,254.69</b>	<b>\$119,668,121.46</b>	<b>\$114,743,094.48</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$64,500,733.98	\$63,284,330.77	\$61,558,204.79
Classified Salaries	2000 - 2999	\$37,035,008.88	\$37,096,092.36	\$37,136,308.44
Employee Benefits	3000 - 3999	\$58,515,311.26	\$60,837,989.57	\$62,973,073.21
Books and Supplies	4000 - 4999	\$20,066,897.98	\$13,271,842.58	\$12,196,793.77
Services and Other Operating	5000 - 5999	\$22,897,017.47	\$20,948,216.99	\$19,071,527.11
Capital Outlay	6000 - 6900	\$5,179,979.37	\$5,179,979.37	\$1,764,048.91
Other Outgo	7000 - 7299	\$3,242,027.00	\$3,242,027.00	\$3,242,027.00
Direct Support/Indirect Cost	7300 - 7399	\$4,056,599.46	\$3,936,247.60	\$3,715,600.57
Debt Service	7400 - 7499	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>		<b>\$215,493,575.40</b>	<b>\$207,796,726.24</b>	<b>\$201,657,583.80</b>
Excess (Deficiency) of Revenues Over Expenditures		<b>(\$86,223,320.71)</b>	<b>(\$88,128,604.78)</b>	<b>(\$86,914,489.32)</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	\$81,180,153.14	\$83,174,800.87	\$85,405,152.15
<b>Other Financing Sources/Uses</b>		<b>\$81,180,153.14</b>	<b>\$83,174,800.87</b>	<b>\$85,405,152.15</b>
Net Increase (Decrease) in Fund Balance		<b>(\$5,043,167.57)</b>	<b>(\$4,953,803.91)</b>	<b>(\$1,509,337.17)</b>
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$14,492,859.75	\$9,449,692.18	\$4,495,888.27
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$14,492,859.75	\$9,449,692.18	\$4,495,888.27
Ending Fund Balance	9799	\$9,449,692.18	\$4,495,888.27	\$2,986,551.10
<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	\$9,449,692.18	\$4,495,888.27	\$2,986,551.10
<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



**Santa Ana Unified School District**

**Cash Flow 2016-17  
As of October 2016**

**Summary**

Object	DP - Budget	Actuals July	Actuals August	Actuals September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Total	Projected Accrual	Total
<b>Beginning Cash Balance</b>		101,752,613	102,897,917	67,926,541	73,001,016	36,960,465	38,251,558	121,688,643	83,606,411	60,739,195	62,373,154	66,303,618	50,799,819			
<b>Receipts</b>																
LCFF	343,321,256	17,685,154.85	33,115,991.85	31,958,063.73	30,098,913.04	28,707,891.63	28,707,891.63	28,707,891.63	28,707,891.63	28,707,891.63	28,707,891.63	28,707,891.63	28,707,891.63	343,321,256	(0)	343,321,256
Education Protection Account Payment	66,947,289			16,828,079			17,395,469			18,261,862			14,461,859	66,947,289	0	66,947,289
Property Tax	116,971,980	3,152,985	1,142,995	4,289,951	246,612	9,337,735	38,136,103	13,085,958	95,036	5,656,280	29,860,171	6,866,072	5,102,083	116,971,980	(0)	116,971,980
Other	8000-8099	(13,695,416)	(307,014)	(987,854)	(633,588)	(673,710)	(1,195,240)	(1,195,240)	(1,195,240)	(1,042,647)	(842,626)	(2,806,479)	(2,790,800)	(13,695,416)	0	(13,695,416)
Federal Revenues	8100-8299	54,805,936	375,869	596,361	8,062,044	5,085,349	5,515,057	6,220,573	6,220,573	6,220,573	6,220,573	6,220,573	6,220,573	54,805,936	0	54,805,936
Other State Revenues	8300-8599	80,799,195	1,402,275	3,167,515	5,713,555	8,018,899	7,950,658	7,950,658	7,950,658	7,950,658	7,950,658	7,950,658	7,950,658	80,799,195	(0)	80,799,195
8311															0	
Other Local Revenues	8600-8799	8,458,370	283,242	504,880	1,015,773	142,759	751,542	751,542	751,542	751,542	751,542	751,542	751,542	8,458,370	0	8,458,370
Interfund Transfers/Contributions	8800-8999				616				1,035				(1,651)		0	(0)
Assets (Calc)	9111-9499		14,841,357	2,432,233	5,439,521	2,867,518								27,710,863	0	27,710,863
<b>Total Receipts</b>	<b>557,698,610</b>	<b>38,698,652</b>	<b>40,361,265</b>	<b>69,629,744</b>	<b>40,824,298</b>	<b>53,484,442</b>	<b>97,261,481</b>	<b>65,671,381</b>	<b>42,631,495</b>	<b>68,506,173</b>	<b>77,649,210</b>	<b>47,690,358</b>	<b>69,402,165</b>	<b>686,319,473</b>	<b>0</b>	<b>686,319,473</b>
<b>Disbursements</b>																
Certified Salaries	1000-1999	282,589,334	5,924,723	22,461,171	24,367,932	23,689,058	4,000,000	48,735,864	25,797,311	25,797,311	25,797,311	25,797,311	25,797,311	282,589,334	(0)	282,589,334
Classified Salaries	2000-2999	94,282,361	40,208	4,268,771	5,765,580	7,906,591	2,419,507	16,280,105	9,950,040	9,950,040	9,950,040	9,950,040	9,950,040	94,282,361	(0)	94,282,361
Employee Benefits	3000-3999	147,954,716	91,696	2,205,174	15,327,630	10,464,760	15,515,280	15,515,280	15,515,280	15,515,280	15,515,280	15,515,280	15,515,280	147,954,716	0	147,954,716
Supplies and Services	4000-5999	113,848,345	5,802,074	6,441,884	5,992,642	11,000,322	11,000,322	11,000,322	11,000,322	11,000,322	11,000,322	11,000,322	11,000,322	113,848,345	(0)	113,848,345
Capital Outlays	6000-6999	3,653,130	(47,406)	1,263,747	484,420	87,897	661,812	661,812	661,812	661,812	661,812	661,812	661,812	3,653,130	(0)	3,653,130
Other Outgo	7000-7499	3,617,304	85,954	180,367	179,270	159,465	226,797	1,361,492.00	269,291	269,291	269,291	269,291	269,291	3,617,304	(0)	3,617,304
All Other Financing/Transfers Out	7500-7699	12,519,039							3,475,924				3,475,924	12,519,039	0	12,519,039
Liabilities (Calc)	9500-9699				1,000,000	395,183			1,271,779	1,678,673						
Audit Adjustments	9702-9795			37,546,106	11,449,547	(59,164)	1,000	68,409	(1,271,779)	1,678,673	2,047,764			80,240,825		80,240,825
Non-Operating Accounts	9800-9999		5,587	2,861	(2,868)	(13,959)	(323)	329	510	(510)						
<b>Total Disbursements</b>	<b>687,294,249</b>	<b>37,653,269</b>	<b>76,362,441</b>	<b>64,565,269</b>	<b>64,684,892</b>	<b>64,213,299</b>	<b>33,824,395</b>	<b>93,603,813</b>	<b>64,398,712</b>	<b>64,877,220</b>	<b>65,717,746</b>	<b>63,194,057</b>	<b>69,889,881</b>	<b>749,635,076</b>	<b>(1)</b>	<b>749,635,076</b>
Ending Cash Balance																
Ending Available Cash Balance			102,897,917	67,926,541	73,001,016	58,980,485	58,251,558	121,688,643	83,606,411	60,739,195	62,373,154	66,303,618	50,799,819			

**Santa Ana Unified School District**

**Cash Flow 2017-18  
As of October 2016**

**Summary**

Object	DP - Budget	Actuals July	Actuals August	Actuals September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Total	Projected Actuals	Total
<b>Beginning Cash Balance</b>		101,752,613	103,259,067	53,602,010	55,073,973	49,833,108	52,178,753	117,231,142	81,784,996	62,476,013	65,349,574	72,838,272	56,574,074			
<b>Receipts</b>																
LCFF	341,470,416	17,073,520.78	17,073,520.78	30,732,337.41	30,732,337.41	30,732,337.41	30,732,337.41	30,732,337.41	30,732,337.41	30,732,337.41	30,732,337.41	30,732,337.41	30,732,337.41	341,470,416	0	341,470,416
Education Protection Account Payment	66,947,289			16,828,079			17,395,469			18,261,882			14,461,859	66,947,289	0	66,947,289
Property Tax	116,971,980	3,152,985	1,142,986	4,289,951	246,612	9,337,735	36,136,103	13,065,956	95,036	5,656,280	29,860,171	6,866,072	5,102,083	116,971,980	(0)	116,971,980
Other	(13,695,416)		(307,014)	(987,854)	(658,968)	(673,710)	(1,195,240)	(1,195,240)	(1,195,240)	(1,042,647)	(2,790,800)	(2,806,479)	(2,790,800)	(13,695,416)	0	(13,695,416)
Federal Revenues	45,416,985	375,669	536,301	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	45,416,985	(0)	45,416,985
Other State Revenues	80,532,146	1,402,276	3,167,515	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	80,532,146	(0)	80,532,146
6311															0	
Other Local Revenues	5,924,767	1,240,922	293,242	439,060	439,060	439,060	439,060	439,060	439,060	439,060	439,060	439,060	439,060	5,924,767	(0)	5,924,767
Interfund Transfers/Contributions					516	2,867,518			1,035				(1,651)		0	
Assets (Calc)		14,841,357	2,432,233	2,130,235	5,439,321									27,710,863	0	27,710,863
<b>Total Receipts</b>	<b>643,563,165</b>	<b>38,088,928</b>	<b>24,338,794</b>	<b>55,478,826</b>	<b>48,248,236</b>	<b>64,749,698</b>	<b>97,654,447</b>	<b>85,109,831</b>	<b>92,118,346</b>	<b>96,093,630</b>	<b>72,235,660</b>	<b>47,217,708</b>	<b>63,989,606</b>	<b>671,279,023</b>	<b>(1)</b>	<b>671,279,023</b>
<b>Disbursements</b>																
Certificated Salaries	278,748,192	5,844,190	22,155,864	24,036,706	24,082,178	23,376,925	3,945,629	48,073,414	25,446,657	25,446,657	25,446,657	25,446,657	25,446,657	278,748,192	(0)	278,748,192
2000-2999	40,256		4,273,852	5,772,443	7,880,468	7,916,303	2,422,387	16,279,480	9,961,884	9,961,884	9,961,884	9,961,884	9,961,884	40,256	0	40,256
Classified Salaries	94,394,589	97,038	2,333,594	16,220,242	11,914,135	11,074,180	16,418,820	16,418,820	16,418,820	16,418,820	16,418,820	16,418,820	16,418,820	94,394,589	0	94,394,589
Employee Benefits	156,570,930	4,496,931	5,171,069	8,802,423	6,276,649	8,830,246	8,830,246	8,830,246	8,830,246	8,830,246	8,830,246	8,830,246	8,830,246	156,570,930	0	156,570,930
Supplies and Services	91,389,044													91,389,044	0	91,389,044
4000-5999	6,238,114													6,238,114	0	6,238,114
Capital Outlays		301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442		0	
Other Outgo	7,000-7499	3,617,304												3,617,304	0	3,617,304
14 Other Financing/Transfers Out			1,096,085	1,000,000		395,183			1,157,292				1,157,292		0	
Liabilities (Calc)		25,635,780	37,548,106	11,449,547	2,641,488	(59,164)	1,000	68,409	(1,271,779)	1,678,673	2,047,764			25,635,780	0	25,635,780
9500-9699															0	
9700-9799															0	
9800-9999															0	
Assets (Calc)		5,587	2,861	(2,868)	13,389	(13,959)	(323)	329	510	(510)				5,587	0	5,587
Non-Operating Accounts															0	
<b>Total Disbursements</b>	<b>636,921,317</b>	<b>30,680,474</b>	<b>73,990,661</b>	<b>64,009,593</b>	<b>65,487,160</b>	<b>62,404,013</b>	<b>37,607,068</b>	<b>90,664,977</b>	<b>61,427,923</b>	<b>63,220,069</b>	<b>64,746,962</b>	<b>61,641,806</b>	<b>62,695,198</b>	<b>717,165,143</b>	<b>(1)</b>	<b>717,165,143</b>
<b>Ending Cash Balance</b>		103,259,067	53,602,010	55,073,973	49,833,108	52,178,753	117,231,142	81,784,996	62,476,013	65,349,574	72,838,272	58,574,074	55,964,483			
<b>Ending Available Cash Balance</b>																



Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	664,883,638.13
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,734,354.02
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	143,007.51
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,083,150.23
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	257,165.00
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	12,919,038.93
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	1,085,685.00
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)				21,569,889.67
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		1,230,859.00
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)				589,810,253.44

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		48,661.98
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,120.56
<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 extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	548,282,523.46	10,934.28
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)	548,282,523.46	10,934.28
B. Required effort (Line A.2 times 90%)	493,454,271.11	9,840.85
C. Current year expenditures (Line I.E and Line II.B)	589,810,253.44	12,120.56
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 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00



First Interim  
2016-17 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(44,525.00)	0.00	(2,111,834.89)				
Other Sources/Uses Detail					0.00	12,919,038.93		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	49,998.85	0.00				
Other Sources/Uses Detail					1,097,322.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,325.00	0.00	271,831.14	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	27,000.00	0.00	1,790,005.00	0.00				
Other Sources/Uses Detail					524,392.93	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,293,757.00	1,442,106.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,190,673.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim  
2016-17 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	7,200.00	0.00						
Other Sources/Uses Detail					255,000.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	44,525.00	(44,525.00)	2,111,834.99	(2,111,834.99)	14,361,144.93	14,361,144.93		



# Criteria and Standards

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	49,863.52	49,955.67		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>49,863.52</b>	<b>49,955.67</b>	<b>0.2%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	48,140.95	48,204.65		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>48,140.95</b>	<b>48,204.65</b>	<b>0.1%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	47,356.40	47,438.42		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>47,356.40</b>	<b>47,438.42</b>	<b>0.2%</b>	<b>Met</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 changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)



## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	49,754	49,794		
Charter School	0	0		
<b>Total Enrollment</b>	<b>49,754</b>	<b>49,794</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	48,940	48,999		
Charter School	0	0		
<b>Total Enrollment</b>	<b>48,940</b>	<b>48,999</b>	<b>0.1%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	48,532	48,601		
Charter School	0	0		
<b>Total Enrollment</b>	<b>48,532</b>	<b>48,601</b>	<b>0.1%</b>	<b>Met</b>

### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

\*Please note for FY 2013-14 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 Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, 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	49,886	51,383	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>49,886</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:** Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	48,205	49,794		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>48,205</b>	<b>49,794</b>	<b>96.8%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	47,438	48,999		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>47,438</b>	<b>48,999</b>	<b>96.8%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	47,055	48,601		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>47,055</b>	<b>48,601</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 current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2016-17)	527,885,966.00	528,200,430.00	0.1%	Met
1st Subsequent Year (2017-18)	528,322,922.00	528,079,573.00	0.0%	Met
2nd Subsequent Year (2018-19)	532,192,331.00	531,747,690.00	-0.1%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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)	348,596,374.93	412,266,794.56	84.6%
	Historical Average Ratio:		86.9%

	Current 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):	83.9% to 89.9%	83.9% to 89.9%	83.9% to 89.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	364,775,357.10	433,881,635.23	84.1%	Met
1st Subsequent Year (2017-18)	368,495,298.63	423,161,446.93	87.1%	Met
2nd Subsequent Year (2018-19)	376,347,026.63	432,532,602.92	87.0%	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 current year 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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#### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2016-17)	43,962,919.93	54,805,936.39	24.7%	Yes
1st Subsequent Year (2017-18)	41,962,919.93	45,416,984.98	8.2%	Yes
2nd Subsequent Year (2018-19)	41,962,919.93	45,416,984.98	8.2%	Yes

**Explanation:**  
(required if Yes)

Inclusion of carryover funds budgeted as well as an increase in the projected budget for Title I and Advance Placement programs. Carryovers are not budgeted in the out years.

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

Current Year (2016-17)	77,624,666.44	80,799,195.34	4.1%	No
1st Subsequent Year (2017-18)	76,983,988.43	80,532,145.52	4.6%	No
2nd Subsequent Year (2018-19)	77,755,126.00	76,800,443.64	-1.2%	No

**Explanation:**  
(required if Yes)

Inclusion of new state fundings, i.e. Career Technical Education Incentive grant (\$2.7M) and an increase in carryover spending for California Career Pathways Trust program (\$0.6M).

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

Current Year (2016-17)	7,731,934.39	8,458,369.59	9.4%	Yes
1st Subsequent Year (2017-18)	5,216,661.39	5,924,766.59	13.6%	Yes
2nd Subsequent Year (2018-19)	3,909,976.47	4,619,885.43	18.2%	Yes

**Explanation:**  
(required if Yes)

Increase in donations and local grants (\$0.37M) as well as an increase in local revenue and employee cost reimbursement (\$0.3M)

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

Current Year (2016-17)	34,704,400.49	37,465,814.13	8.0%	Yes
1st Subsequent Year (2017-18)	31,380,486.97	28,031,793.31	-10.7%	Yes
2nd Subsequent Year (2018-19)	30,402,174.93	27,319,839.29	-10.1%	Yes

**Explanation:**  
(required if Yes)

Due to new/additional federal, state and local fundings as well as carryovers and budget adjustments.

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

Current Year (2016-17)	67,064,905.29	76,382,531.04	13.9%	Yes
1st Subsequent Year (2017-18)	57,918,529.90	63,357,250.29	9.4%	Yes
2nd Subsequent Year (2018-19)	58,990,904.69	62,416,246.58	5.8%	Yes

**Explanation:**  
(required if Yes)

Due to new/additional federal, state and local fundings as well as carryovers and budget adjustments.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	129,319,520.76	144,063,501.32	11.4%	Not Met
1st Subsequent Year (2017-18)	124,163,569.75	131,873,897.09	6.2%	Not Met
2nd Subsequent Year (2018-19)	123,628,022.40	126,837,314.05	2.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	101,769,305.78	113,848,345.17	11.9%	Not Met
1st Subsequent Year (2017-18)	89,299,016.87	91,389,043.60	2.3%	Met
2nd Subsequent Year (2018-19)	89,393,079.62	89,736,085.87	0.4%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Inclusion of carryover funds budgeted as well as an increase in the projected budget for Title I and Advance Placement programs. Carryovers are not budgeted in the out years.
Explanation: Other State Revenue (linked from 6A if NOT met)	Inclusion of new state fundings, i.e. Career Technical Education Incentive grant (\$2.7M) and an increase in carryover spending for California Career Pathways Trust program (\$0.6M).
Explanation: Other Local Revenue (linked from 6A if NOT met)	Increase in donations and local grants (\$0.37M) as well an increase in local revenue and employee cost reimbursement (\$0.3M)

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Due to new/additional federal, state and local fundings as well as carryovers and budget adjustments.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Due to new/additional federal, state and local fundings as well as carryovers and budget adjustments.

## 7. CRITERION: Facilities Maintenance

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

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, 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:** For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	14,716,518.64	19,868,827.49	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 any of the current fiscal year or two subsequent fiscal years.

<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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.7%	3.3%	3.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.6%	1.1%	1.1%

### 8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	357,528.00	446,800,674.16	N/A	Met
1st Subsequent Year (2017-18)	11,600,652.50	429,124,590.93	N/A	Met
2nd Subsequent Year (2018-19)	2,170,865.17	438,535,710.92	N/A	Met

### 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 any of the current year or two subsequent fiscal years.

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

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2016-17)	80,984,287.91		Met
1st Subsequent Year (2017-18)	87,631,136.50		Met
2nd Subsequent Year (2018-19)	88,292,664.50		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2016-17)	44,531,995.00		Met

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal 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:** Current 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 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.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	48,205	47,438	47,055
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

No

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

Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00	0.00	0.00

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

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	662,294,249.56	636,921,317.17	640,193,294.72
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)	662,294,249.56	636,921,317.17	640,193,294.72
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,245,884.99	12,738,426.34	12,803,865.89
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	13,245,884.99	12,738,426.34	12,803,865.89

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	8,047,581.70	8,047,581.70	8,047,581.70
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,245,884.99	12,738,426.34	12,803,865.89
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	8,055,325.23	6,935,899.38	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	29,348,791.92	27,721,907.42	20,851,447.59
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.43%	4.35%	3.26%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>13,245,884.99</b>	<b>12,738,426.34</b>	<b>12,803,865.89</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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

---

**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 have occurred since budget adoption that may impact the budget?

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

- 1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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



**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(81,820,349.75)	(81,177,653.14)	-0.8%	(642,696.61)	Met
1st Subsequent Year (2017-18)	(83,919,753.47)	(83,174,800.87)	-0.9%	(744,952.60)	Met
2nd Subsequent Year (2018-19)	(86,281,303.13)	(85,405,152.15)	-1.0%	(876,150.98)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	6,828,415.93	12,919,038.93	89.2%	6,090,623.00	Not Met
1st Subsequent Year (2017-18)	6,367,704.00	5,963,144.00	-6.4%	(404,560.00)	Not Met
2nd Subsequent Year (2018-19)	6,407,668.00	6,003,108.00	-6.3%	(404,560.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

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

2016-17: One-time funds for: Kitchen/Facilities projects - \$5M; Villa Kitchen Improvement - \$100K; and Advanced Learning Academy's expansion funds - \$1M. 2017-18 and 2018-19: The expiration of QZAB 2002 in December 2016.

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

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






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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

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 continue to be made by the Bond Interest Fund with local revenues.

---

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

---

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
159,115,369.00	203,404,045.00
120,493,717.00	115,634,651.00

Actuarial	Actuarial
Oct 25, 214	Sept 1, 2016

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

Budget Adoption (Form 01CS, Item S7A)	First Interim
17,318,072.00	17,400,545.00
17,318,072.00	17,400,545.00
17,318,072.00	17,400,545.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

23,159,235.60	23,141,399.60
23,129,520.17	23,091,128.92
23,127,994.84	23,000,280.55

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

7,803,287.00	10,678,353.00
7,803,267.00	10,678,353.00
7,803,267.00	10,678,353.00

- d. Number of retirees receiving OPEB benefits

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

757	817
800	841
800	841

4. Comments:

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

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

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

Yes

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

Yes

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

Yes

### 2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	12,881,374.00	13,632,622.00
b. Unfunded liability for self-insurance programs	0.00	0.00

### 3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)  
  
b. Amount contributed (funded) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2016-17)	4,656,000.00	5,541,300.00
1st Subsequent Year (2017-18)	4,782,441.00	5,651,500.00
2nd Subsequent Year (2018-19)	4,782,441.00	5,651,500.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2016-17)	5,747,578.03	5,900,771.17
1st Subsequent Year (2017-18)	5,715,716.89	5,842,371.20
2nd Subsequent Year (2018-19)	5,705,987.26	5,828,700.29

### 4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2015-16)	Current 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	2,544.0	2,521.0	2,510.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

Is the cost of salary settlement included in the interim 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

7. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
32,284,159	34,221,209	36,274,481
89.0%	89.0%	89.0%
4.1%	6.0%	6.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

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

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,896,766	1,910,992	1,925,324
0.8%	0.8%	0.8%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	1,608.1	1,606.1	1,606.1	1,606.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

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, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Nov 15, 2016

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining 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, 2017

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

183,359

183,359

183,359

% change in salary schedule from prior year  
or

5.0%

**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

1,120,928

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

7. Amount included for any tentative salary schedule increases

0

0

0



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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
15,192,545	161,104,098	17,070,344
80.0%	80.0%	80.0%
4.1%	6.0%	6.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

No		
----	--	--

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

--

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
221,287	221,840	222,395
0.3%	0.3%	0.3%

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

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

Current Year (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 that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	190.4	219.6	219.6	219.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
2,604,037	2,760,279	2,925,896
89.0%	89.0%	89.0%
4.1%	6.0%	6.0%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
161,038	161,441	161,845
0.3%	0.3%	0.3%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.

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

## ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

Yes

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

Yes

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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 1589 students in 2016-17. A4. ALA is the District's charter school and was established in 2015-16. A6. 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. In addition, the District and the SASPOA have settled and the tentative agreement is pending Board approval on December 13, 2016. 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.

## End of School District First Interim Criteria and Standards Review





# Santa Ana Unified School District

## Central Administration



**Stefanie P. Phillips, Ed.D.**  
Superintendent of Schools



**Edmond T. Heatley, Ed.D.**  
Deputy Superintendent  
Administrative Services



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



**Mark McKinney**  
Associate Superintendent  
Human Resources



**Alfonso Jimenez, Ed.D.**  
Assistant Superintendent  
K-12 Teaching and Learning



**Tina Douglas**  
Assistant Superintendent  
Business Services



**Doreen Lohnes**  
Assistant Superintendent  
Support Services



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



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



# Santa Ana Unified School District



1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
714.558.5501

## SANTA ANA UNIFIED SCHOOL DISTRICT POLICE EXPLORERS



Produced by the SAUSD Publications Dept.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                    **Acceptance of Governmental Accounting Standards Board 45 (GASB 45) Valuation Report of Other Post Employment Benefits**

**ITEM:**                    **Action**

**SUBMITTED BY:**    **Tina Douglas, Assistant Superintendent, Business Services**

**PREPARED BY:**    **Camille Boden, Executive Director, Risk Management**

**BACKGROUND INFORMATION:**

The District provides post-employment benefits other than pensions (OPEB) to employees who meet certain criteria. As a result of offering these benefits, the District is required to report the value of these benefits and the associated costs according to the accounting requirements of Governmental Accounting Standards Board Statement No. 45 (GASB 45). An actuarial study is required to identify the unfunded liability. The actuarial study of September 1, 2016 is attached.

**ITEM SUMMARY:**

- The District is required to report the value of the Other Post Employment Benefits and the associated costs according to the accounting requirements of GASB 45.

**RATIONALE:**

The purpose of this agenda item is to seek Board acceptance of Governmental Accounting Standards Board (GASB) 45 Valuation Report of Other Post Employment Benefits (OPEB) as of September 1, 2016.

General findings of the Study estimate the "pay-as-you-go" cost of providing retiree health benefits for **current Retirees** as of September 1, 2016 to be \$10,678,353.

For **current employees**, the value of benefits "accrued" in the year as of September 1, 2016, (the normal cost) is \$5,597,612. This normal cost will increase each year based on covered payroll. Had Santa Ana Unified School District begun accruing retiree health benefits when each current employee and retiree was hired, a substantial liability would have accumulated. The estimated amount that would have accumulated ("Actuarial Accrued Liability" or AAL) is \$203,404,045.

The remaining unamortized balance of the initial Unfunded AAL (UAAL) is \$115,634,651. This leaves a "residual" AAL of \$87,769,394.

The annual cost to amortize the residual unfunded actuarial accrued liability using a 4.5% discount rate and an open 25 year amortization period is \$4,340,456.



Combining the normal cost with both the initial and residual UAAL amortization costs produces an Annual Required Contribution (ARC) of \$17,400,545. The ARC is used as the basis for determining expenses and liabilities under GASB 45. The ARC is used in lieu of (rather than in addition to) the “pay-as-you-go” cost.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Accept the Governmental Accounting Standards Board (GASB) 45 Valuation Report of Other Post Employment Benefits as of September 1, 2016, as prepared by Total Compensation Systems, Inc.

TD:cb:mm



**Santa Ana**  
Unified School District

# **Santa Ana Unified School District Board of Education**

**GASB 45 Actuarial Valuation as of September 1, 2016**

**December 13, 2016**

**Presented by Total Compensation Systems, Inc.  
Geoffrey L. Kischuk, FSA, MAAA, FCA**



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## Overview

- The **G**overnmental **A**ccounting **S**tandards **B**oard issued Statement **45** (GASB 45) related to **O**ther **P**ost-**E**mployment **B**enefits (OPEB); "Other" means other than pensions
- OPEB include medical, dental, vision, prescription, disability and life insurance benefits provided to eligible retirees; does *not* include pension benefits or early retirement incentives
- GASB considers OPEB part of employees current compensation being recognized as benefits earned over total working service
- Employees of Santa Ana USD can earn post-employment medical and dental benefits over their career



## **GASB 45 – Employer Accounting**

- Accounting and reporting for OPEB expenses and obligations
  - Annual expense shown on financial statements
  - Disclose OPEB liabilities on balance sheet as they accrue
  - Greater transparency in public financial reporting
  - Intergenerational equity: Full cost of benefits accrued prior to commencement date
- GASB 45 *does not* require funding OPEB liabilities, just reporting them
- A full actuarial valuation is required every two years
- The consequences for non-compliance include
  - Adverse opinion by Board's auditor
  - Impact on bond rating



## Actuarial Valuation Process – OPEB

- Identify OPEB plans and criteria for receiving benefits, including the benefits promised and eligibility conditions
- Gather demographic information – current retirees, future retirees, spouses and/or dependents
- Select appropriate actuarial and economic assumptions
- Project future expected cash flows
  - pay-as-you-go costs = net employer benefit payments
  - must reflect age-adjusted premiums approximating claim costs or "true" cost of plan (see *Appendix*)
- Discount cash flows to yield actuarial present value of benefits
- Allocate present values to each year of employment
- Develop GASB 45 measures and financial statement items



## Summary of Plan Provisions

	Certificated & Management		Classified	
	<i>Hired on or before April 28, 1999</i>	<i>Hired after April 28, 1999</i>	<i>Hired prior to June 30, 1998</i>	<i>Hired on or after June 30, 1998</i>
<b>Eligibility</b>	Retiree age 55 or older, 10+ years of service	Retiree age 55 or older, 10+ years of service	Retiree age 50 or older, 10+ years of service	Retiree age 50 or older, 10+ years of service
<b>Benefits</b>	Medical and dental coverage for retiree and dependents  Retirees receive benefits until reaching age 70 or their maximum allowable years of coverage (8-13 years based on their service with the district)*	Medical and dental coverage for retiree and dependents  Retirees receive benefits until reaching age 65 or their maximum allowable years of coverage (6-10 years based on their service with the district)*	Medical and dental coverage for retiree and dependents  Retirees receive benefits until reaching age 70 or their maximum allowable years of coverage (8-13 years based on their service with the district)*	Medical and dental coverage for retiree and dependents  Retirees receive benefits until reaching age 65 or their maximum allowable years of coverage (8-10 years based on their service with the district)*

\* If a retiree dies prior to completing the term of coverage, their spouse will receive coverage for 6 months after the death of the retiree





## Demographic Information

Participants (excludes some benefit eligible active employees)	At August 1, 2014	At September 1, 2016
<b>Actives</b>		
Fully Eligible to Receive Plan Benefits	1,033	1,009
Not Fully Eligible	<u>3,136</u>	<u>3,117</u>
<b>Total</b>	<b>4,169</b>	<b>4,126</b>
<b>Retirees</b>		
Under Age 65	300	429
Age 65 or over	<u>350</u>	<u>412</u>
<b>Total Receiving Plan Benefits</b>	<b>650</b>	<b>841</b>
<b>Total</b>	<b>4,819</b>	<b>4,967</b>

	Actives	Retirees	Total
Average Age	45.53	64.67	48.77
Average Service	13.66	N/A	N/A



## Summary of Actuarial Assumptions

Category	Assumption
Discount Rate	5.4%
Medical Inflation	4.0%
Dental & Vision Trend	4.0%
Mortality	CalPERS and CalSTRS pension assumptions
Retirement and Employee Turnover Rates	Uses 2009 studies performed for CALPERS and CALSTRS
Future Retiree Elections	Coverage consistent with current retiree elections
Amortization (Payment) Period	25 remaining years for amortizing Unfunded Actuarial Accrued Liability



## **Key GASB 45 Measures – Definitions**

### **OPEB Liabilities**

#### **Actuarial Present Value of Total Projected Benefits (APVTPB) – past and future service**

- Total projected costs to finance all future benefits based upon members' past and future service

#### **Actuarial Accrued Liability (AAL) – past service**

- Portion of the APVTPB earned (or accrued) based on members' service as of valuation date

#### **Normal Cost (NC) – current service**

- Portion of the APVTPB attributable to services rendered during the year and increased eligibility

## **Key GASB 45 Measures – Definitions (continued)**

### *Annual Expense*

#### **Annual required contribution (ARC)**

- Benchmark for benefits accrual accounting purposes only; there is no requirement to prefund
- Represents the level of annual employer contribution required to fund the OPEB cost
- Includes both the value of benefits earned during the year (NC) and amortization of the Unfunded AAL (UAAL) over a period up to 30 years; the UAAL is shown in footnote disclosures

#### **Annual OPEB Cost**

- The accrual cost of the employer's participation in an OPEB plan for financial reporting purposes
- Generally equal to the ARC adjusted for interest and amortization of the Net OPEB Obligation reflected on the balance sheet

#### **Net OPEB obligation (NOO)**

- The cumulative difference between the annual OPEB cost and actual employer contributions
- The NOO is recognized on the employer's balance sheet as a liability
- Fully funding the ARC results in zero NOO but less capital for other projects



## Key GASB 45 Measures – Results (\$ in millions)

Measurement Date	August 1, 2014	September 1, 2016
<b>Actuarial Present Value of Total Projected Benefits</b>		
Actives	\$206.8	\$187.6
Retirees	\$24.8	\$44.5
<b>Total</b>	<b>\$231.6</b>	<b>\$232.1</b>
<b>Actuarial Accrued Liability</b>		
Actives	\$134.3	\$143.0
Retirees	24.8	44.5
<b>Total</b>	<b>\$159.1</b>	<b>\$187.5</b>
<b>Actuarial Value of Plan Assets</b>	\$0.0	\$10.0
<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	\$159.1	\$177.5
<b>Amortization of UAAL</b>	\$10.0	\$11.3
<b>Normal Cost</b>	\$7.3	\$4.8
<b>GASB 45 Measures</b>	<b>At August 1, 2014</b>	<b>At September 1, 2016</b>
<b>Annual Required Contribution (ARC)</b>	\$17.3	\$16.1



## September 1, 2016 Fiscal Year valuation compared with prior valuation

### Demographics

- Active headcounts decreased 1.0%
- There are many more retirees in 2016 than in 2014
- Average age and service is similar
- Expected AAL to increase 9.2% and NC to increase 5.8%

### Plan Provisions

- No changes in OPEB benefits or eligibility requirements since last valuation

### Assumptions

- Interest from 4.5% to 5.4% due partial funding through CERBT plus \$10 million initial deposit
- Used updated CalPERS mortality for classified employees
- Increased participation assumption for classified retirees from 90% to 92%
- Non-represented retiree costs increased more than assumed

The above impacts had a different result on the AAL and NC, leading to overall reduction in ARC



**Santa Ana**  
Unified School District

# Thank you!

For additional information regarding OPEB, please contact:

Geoffrey Kischuk, FSA, FCA, MAAA  
Total Compensation Systems, Inc.  
805.496.1700

*[GKischuk@TotComp.com](mailto:GKischuk@TotComp.com)*



**Santa Ana Unified School District  
Actuarial Study of  
Retiree Health Liabilities  
As of September 1, 2016**

*Prepared by:  
Total Compensation Systems, Inc.*

*Date: November 22, 2016*

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**Santa Ana Unified School District**  
**Actuarial Study of Retiree Health Liabilities**

**PART I: EXECUTIVE SUMMARY**

**A. Introduction**

Santa Ana Unified School District engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of September 1, 2016 (the valuation date). The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2016. If the report will first be used for a different fiscal year, the numbers will need to be adjusted accordingly.

This report does not reflect any cash benefits paid unless the retiree is required to provide proof that the cash benefits are used to reimburse the retiree's cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under Governmental Accounting Standards Board (GASB) Standards 25/27.

This actuarial study is intended to serve the following purposes:

- To provide information to enable Santa Ana Unified School District to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable Santa Ana Unified School District to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standards 43 and 45 related to "other postemployment benefits" (OPEB's).

Because this report was prepared in compliance with GASB 43 and 45, as appropriate, Santa Ana Unified School District should not use this report for any other purpose without discussion with TCS. This means that any discussions with employee groups, governing Boards, etc. should be restricted to the implications of GASB 43 and 45 compliance.

This actuarial report includes several estimates for Santa Ana Unified School District's retiree health program. In addition to the tables included in this report, we also performed cash flow adequacy tests as required under Actuarial Standard of Practice 6 (ASOP 6). Our cash flow adequacy testing covers a twenty-year period. We would be happy to make this cash flow adequacy test available to Santa Ana Unified School District in spreadsheet format upon request.

We calculated the following estimates separately for active employees and retirees. As requested, we also separated results by the following employee classifications: Certificated, Classified and Management. We estimated the following:

- the total liability created. (The actuarial present value of total projected benefits or APVTPB)
- the ten year "pay-as-you-go" cost to provide these benefits.

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- the "actuarial accrued liability (AAL)." (The AAL is the portion of the APVTPB attributable to employees' service prior to the valuation date.)
- the amount necessary to amortize the UAAL over a period of 25 years.
- the annual contribution required to fund retiree benefits over the working lifetime of eligible employees (the "normal cost").
- The Annual Required Contribution (ARC) which is the basis of calculating the annual OPEB cost and net OPEB obligation under GASB 43 and 45.

We summarized the data used to perform this study in Appendix A. No effort was made to verify this information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. Normal costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report.

### **B. General Findings**

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning September 1, 2016 to be \$10,678,353 (see Section IV.A.). The "pay-as-you-go" cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning September 1, 2016 (the normal cost) is \$4,750,466. This normal cost would increase each year based on covered payroll. Had Santa Ana Unified School District begun accruing retiree health benefits when each current employee and retiree was hired, a substantial liability would have accumulated. We estimate the amount that would have accumulated to be \$187,472,524. This amount is called the "actuarial accrued liability" (AAL). The remaining unamortized balance of the initial unfunded AAL (UAAL) is \$106,544,085. This leaves a "residual" AAL of \$80,928,439.

Santa Ana Unified School District has established a GASB 43 trust for future OPEB benefits. The actuarial value of plan assets at August 31, 2016 was \$10,000,000. This leaves a residual unfunded actuarial accrued liability (UAAL) of \$70,928,439. We calculated the annual cost to amortize the residual unfunded actuarial accrued liability using a 5.4% discount rate. We used an open 25 year amortization period. The current year cost to amortize the residual unfunded actuarial accrued liability is \$3,884,612.

Combining the normal cost with both the initial and residual UAAL amortization costs produces an annual required contribution (ARC) of \$16,097,555. The ARC is used as the basis for determining expenses and liabilities under GASB 43/45. The ARC is used in lieu of (rather than in addition to) the "pay-as-you-go" cost.

We based all of the above estimates on employees as of August, 2016. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

### **C. Description of Retiree Benefits**

Following is a description of the current retiree benefit plan:

## Total Compensation Systems, Inc.

	<i>Certificated</i>	<i>Classified</i>	<i>Management &amp; Confidential</i>
Benefit types provided	Medical and dental	Medical and dental	Medical and dental
Duration of Benefits	Varying from 8 to 13 years depending on length of service, but not beyond age 65*	Varying from 8 to 13 years depending on length of service, but not beyond age 65*	Varying from 8 to 13 years depending on length of service, but not beyond age 65*
Required Service	From 10 years for up to 8 years of coverage to 35 years for up to 13 years of coverage	From 10 years for up to 8 years of coverage to 35 years for up to 13 years of coverage	From 10 years for up to 8 years of coverage to 35 years for up to 13 years of coverage
Minimum Age	Retirement under CalSTRS or CalPERS	Retirement under CalSTRS or CalPERS	Retirement under CalSTRS or CalPERS
Dependent Coverage	Yes	Yes	Yes
District Contribution %	100% to cap	100% to cap	100% to cap
District Cap	Active cap	Active cap	Active cap

\*Age 70 for those hired before 4/28/99 for certificated, 7/1/98 for classified

### **D. Recommendations**

It is outside the scope of this report to make specific recommendations of actions Santa Ana Unified School District should take to manage the substantial liability created by the current retiree health program. Total Compensation Systems, Inc. can assist in identifying and evaluating options once this report has been studied. The following recommendations are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Santa Ana Unified School District's practices, it is possible that Santa Ana Unified School District is already complying with some or all of our recommendations.

- We recommend that Santa Ana Unified School District inventory all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Santa Ana Unified School District should determine whether the benefit is material and subject to GASB 43 and/or 45.
- We recommend that Santa Ana Unified School District conduct a study whenever events or contemplated actions significantly affect present or future liabilities, but no less frequently than every two years, as required under GASB 43/45.
- We recommend that the District communicate the magnitude of these costs to employees and include employees in discussions of options to control the costs.
- Under GASB 45, it is important to isolate the cost of retiree health benefits. Santa Ana Unified School District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Santa Ana Unified School District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Santa Ana Unified School District should establish a way of designating employees as eligible or

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ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.

- Several assumptions were made in estimating costs and liabilities under Santa Ana Unified School District's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Appendices B and C for a list of assumptions and concerns.) For example, Santa Ana Unified School District should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Santa Ana Unified School District to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

Respectfully submitted,



Geoffrey L. Kischuk, FSA, MAAA, FCA  
Consultant  
Total Compensation Systems, Inc.  
(805) 496-1700

## PART II: BACKGROUND

### A. Summary

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in 2004 Accounting Standards 43 and 45 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees).

### B. Actuarial Accrual

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method.”

Under most actuarial cost methods, there are two components of actuarial cost - a “normal cost” and amortization of something called the “unfunded actuarial accrued liability.” Both accounting standards and actuarial standards usually address these two components separately (though alternative terminology is sometimes used).

The normal cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. This report will not discuss differences between actuarial cost methods or their application. Instead, following is a description of a commonly used, generally accepted actuarial cost method permitted under GASB 43 and 45. This actuarial cost method is called the “entry age normal” method.

Under the entry age normal cost method, the actuary determines the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. This amount is the normal cost. Under GASB 43 and 45, normal cost can be expressed either as a level dollar amount or a level percentage of payroll.

The normal cost is determined using several key assumptions:

- The current ***cost of retiree health benefits*** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the normal cost.
- The ***“trend” rate*** at which retiree health benefits are expected to increase over time. A higher trend rate increases the normal cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing normal costs.
- ***Mortality rates*** varying by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce normal costs, the mortality assumption is not likely to vary from employer to employer.
- ***Employment termination rates*** have the same effect as mortality inasmuch as higher termination rates reduce normal costs. Employment termination can vary considerably between public agencies.
- The ***service requirement*** reflects years of service required to earn full or partial retiree benefits.



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While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase normal costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets. For example, employer funds earning money market rates in the county treasury are likely to earn far less than an irrevocable trust containing a diversified asset portfolio including stocks, bonds, etc. A higher discount rate can dramatically lower normal costs. GASB 43 and 45 require the interest assumption to reflect likely *long term* investment return.

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. The actuary selects the assumptions which - taken together - will yield reasonable results. It's not necessary (or even possible) to predict individual assumptions with complete accuracy.

If all actuarial assumptions are exactly met and an employer expensed the normal cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the actuarial accrued liability or AAL. The excess of AAL over the **actuarial value of plan assets** is called the *unfunded* actuarial accrued liability (or UAAL). Under GASB 43 and 45, in order for assets to count toward offsetting the AAL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

The actuarial accrued liability (AAL) can arise in several ways. At inception of GASB 43 and 45, there is usually a substantial UAAL. Some portion of this amount can be established as the "transition obligation" subject to certain constraints. UAAL can also increase as the result of operation of a retiree health plan - e.g., as a result of plan changes or changes in actuarial assumptions. Finally, AAL can arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience.

Under GASB 43 and 45, employers have several options on how the UAAL can be amortized as follows:

- The employer can select an amortization period of 1 to 30 years. (For certain situations that result in a reduction of the AAL, the amortization period must be at least 10 years.)
- The employer may apply the same amortization period to the total combined UAAL or can apply different periods to different components of the UAAL.
- The employer may elect a "closed" or "open" amortization period.
- The employer may choose to amortize on a level dollar or level percentage of payroll method.

## PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

### **A. Introduction.**

We calculated the actuarial present value of projected benefits (APVPB) separately for each employee. We determined eligibility for retiree benefits based on information supplied by Santa Ana Unified School District. We then selected assumptions for the factors discussed in the above Section that, based on plan experience and our training and experience, represent our best prediction of future plan experience. For each employee, we applied the appropriate factors based on the employee's age, sex and length of service.

We summarized actuarial assumptions used for this study in Appendix C.

### **B. Medicare**

The extent of Medicare coverage can affect projections of retiree health costs. The method of coordinating Medicare benefits with the retiree health plan's benefits can have a substantial impact on retiree health costs. We will be happy to provide more information about Medicare integration methods if requested.

### **C. Liability for Retiree Benefits.**

For each employee, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Santa Ana Unified School District uses contribution caps, the influence of the trend factor is further reduced.

We multiplied each year's projected cost by the probability that premium will be paid; i.e. based on the probability that the employee is living, has not terminated employment and has retired. The probability that premium will be paid is zero if the employee is not eligible. The employee is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's premium cost and the probability that premium will be paid equals the expected cost for that year. We discounted the expected cost for each year to the valuation date September 1, 2016 at 5.4% interest.

Finally, we multiplied the above discounted expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan.

For any current retirees, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 1.0000).

We added the APVPB for all employees to get the actuarial present value of total projected benefits (APVTPB). The APVTPB is the estimated present value of all future retiree health benefits for all **current** employees and retirees. The APVTPB is the amount on September 1, 2016 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last current employee or retiree dies or reaches the maximum eligibility age.

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### Actuarial Present Value of Total Projected Benefits at September 1, 2016

	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
Active: Pre-65	\$149,593,867	\$99,342,797	\$42,469,587	\$7,781,483
Post-65	\$38,014,030	\$25,662,800	\$9,932,939	\$2,418,291
Subtotal	\$187,607,897	\$125,005,597	\$52,402,526	\$10,199,774
Retiree: Pre-65	\$20,080,609	\$10,739,761	\$7,323,538	\$2,017,310
Post-65	\$24,422,183	\$17,254,208	\$6,222,194	\$945,781
Subtotal	\$44,502,792	\$27,993,969	\$13,545,732	\$2,963,091
Grand Total	\$232,110,689	\$152,999,566	\$65,948,258	\$13,162,865
Subtotal Pre-65	\$169,674,476	\$110,082,558	\$49,793,125	\$9,798,793
Subtotal Post-65	\$62,436,213	\$42,917,008	\$16,155,133	\$3,364,072

The APVTPB should be accrued over the working lifetime of employees. At any time much of it has not been "earned" by employees. The APVTPB is used to develop expense and liability figures. To do so, the APVTFB is divided into two parts: the portions attributable to service rendered prior to the valuation date (the past service liability or actuarial accrued liability under GASB 43 and 45) and to service after the valuation date but prior to retirement (the future service liability).

The past service and future service liabilities are each funded in a different way. We will start with the future service liability which is funded by the normal cost.

#### **D. Cost to Prefund Retiree Benefits**

##### 1. Normal Cost

The average hire age for eligible employees is 32. To accrue the liability by retirement, the District would accrue the retiree liability over a period of about 29 years (assuming an average retirement age of 61). We applied an "entry age normal" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated normal cost.

#### **Normal Cost Year Beginning September 1, 2016**

	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
<b># of Employees</b>	4126	2417	1484	225
<b>Per Capita Normal Cost</b>				
Pre-65 Benefit	N/A	\$1,358	\$845	\$952
Post-65 Benefit	N/A	\$0	\$0	\$0
<b>First Year Normal Cost</b>				
Pre-65 Benefit	\$4,750,466	\$3,282,286	\$1,253,980	\$214,200
Post-65 Benefit	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$4,750,466</b>	<b>\$3,282,286</b>	<b>\$1,253,980</b>	<b>\$214,200</b>

Accruing retiree health benefit costs using normal costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. This normal cost would increase each year based on covered payroll.

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### 2. Amortization of Unfunded Actuarial Accrued Liability (UAAL)

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the normal cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the actuarial accrued liability (AAL). We calculated the AAL as the APVTPB minus the present value of future normal costs.

The initial UAAL was amortized using level percent, closed 30 year amortization. The District can amortize the remaining or residual UAAL over many years. The table below shows the annual amount necessary to amortize the UAAL over a period of 25 years at 5.4% interest. (Thirty years is the longest amortization period allowable under GASB 43 and 45.) GASB 43 and 45 allow amortizing the UAAL using either payments that stay the same as a dollar amount, or payments that are a flat percentage of covered payroll over time. The figures below reflect level percent, open 25 year amortization.

#### **Actuarial Accrued Liability as of September 1, 2016**

	<i><b>Total</b></i>	<i><b>Certificated</b></i>	<i><b>Classified</b></i>	<i><b>Management</b></i>
Active: Pre-65	\$104,955,702	\$66,808,430	\$32,048,942	\$6,098,330
Post-65	\$38,014,030	\$25,662,800	\$9,932,939	\$2,418,291
Subtotal	\$142,969,732	\$92,471,230	\$41,981,881	\$8,516,621
Retiree: Pre-65	\$20,080,609	\$10,739,761	\$7,323,538	\$2,017,310
Post-65	\$24,422,183	\$17,254,208	\$6,222,194	\$945,781
Subtotal	\$44,502,792	\$27,993,969	\$13,545,732	\$2,963,091
Subtot Pre-65	\$125,036,311	\$77,548,191	\$39,372,480	\$8,115,640
Subtot Post-65	\$62,436,213	\$42,917,008	\$16,155,133	\$3,364,072
Grand Total	\$187,472,524	\$120,465,199	\$55,527,613	\$11,479,712
Unamortized Initial UAAL	\$106,544,085			
Plan assets at 8/31/16	\$10,000,000			
Residual UAAL	\$70,928,439			
Residual UAAL Amortization at 5.4% over 25 Years	\$3,884,612			

### 3. Annual Required Contributions (ARC)

If the District determines retiree health plan expenses in accordance with GASB 43 and 45, costs include both normal cost and one or more components of UAAL amortization costs. The sum of normal cost and UAAL amortization costs is called the Annual Required Contribution (ARC) and is shown below.

#### **Annual Required Contribution (ARC) Year Beginning September 1, 2016**

	<i><b>Total</b></i>
Normal Cost	\$4,750,466
Initial UAAL Amortization	\$7,462,477
Residual UAAL Amortization	\$3,884,612
ARC	\$16,097,555

The normal cost remains as long as there are active employees who may some day qualify for District-paid

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retiree health benefits. This normal cost would increase each year based on covered payroll.

### 4. Other Components of Annual OPEB Cost (AOC)

Expense and liability amounts may include more components of cost than the normal cost plus amortization of the UAAL. This applies to employers that don't fully fund the Annual Required Contribution (ARC) through an irrevocable trust.

- The annual OPEB cost (AOC) includes assumed interest on the net OPEB obligation (NOO). The annual OPEB cost also includes an amortization adjustment for the net OPEB obligation. (It should be noted that there is no NOO if the ARC is fully funded through a qualifying "plan".)
- The net OPEB obligation equals the accumulated differences between the (AOC) and qualifying "plan" contributions.

### PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS

We used the actuarial assumptions shown in Appendix C to project ten year cash flow under the retiree health program. Because these cash flow estimates reflect average assumptions applied to a relatively small number of employees, estimates for individual years are certain to be *in*accurate. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District share of retiree health premiums.

<i>Year Beginning September 1</i>	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
2016	\$10,678,353	\$7,029,594	\$2,912,711	\$736,048
2017	\$10,386,460	\$6,721,793	\$2,943,617	\$721,050
2018	\$10,844,591	\$7,031,423	\$3,100,849	\$712,319
2019	\$11,501,366	\$7,226,025	\$3,491,371	\$783,970
2020	\$11,916,989	\$7,290,434	\$3,797,669	\$828,886
2021	\$12,134,269	\$7,341,019	\$3,997,729	\$795,521
2022	\$12,465,073	\$7,169,384	\$4,459,280	\$836,409
2023	\$13,089,651	\$7,433,278	\$4,776,825	\$879,548
2024	\$13,638,970	\$7,756,401	\$4,925,477	\$957,092
2025	\$14,288,738	\$8,259,162	\$5,179,120	\$850,456

### **PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS**

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 43/45 require biennial valuations. In addition, a valuation should be conducted whenever plan changes, changes in actuarial assumptions or other employer actions are likely to cause a material change in accrual costs and/or liabilities.

Following are examples of actions that could trigger a new valuation.

- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.

We recommend Santa Ana Unified School District take the following actions to ease future valuations.

- We have used our training, experience and information available to us to establish the actuarial assumptions used in this valuation. We have no information to indicate that any of the assumptions do not reasonably reflect future plan experience. However, the District should review the actuarial assumptions in Appendix C carefully. If the District has any reason to believe that any of these assumptions do not reasonably represent the expected future experience of the retiree health plan, the District should engage in discussions or perform analyses to determine the best estimate of the assumption in question.



**PART VI: APPENDICES**

**APPENDIX A: MATERIALS USED FOR THIS STUDY**

We relied on the following materials to complete this study.

- We used paper reports and digital files containing employee demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

**APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS**

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation. Following is a brief summary of the impact of some of the more critical assumptions.

1. Where actuarial assumptions differ from expected experience, our estimates could be overstated or understated. One of the most critical assumptions is the medical trend rate. The District may want to commission further study to assess the sensitivity of liability estimates to our medical trend assumptions. For example, it may be helpful to know how liabilities would be affected by using a trend factor 1% higher than what was used in this study. There is an additional fee required to calculate the impact of alternative trend assumptions.
2. We used an "entry age normal" actuarial cost method to estimate the actuarial accrued liability and normal cost. GASB allows this as one of several permissible methods under GASB45. Using a different cost method could result in a somewhat different recognition pattern of costs and liabilities.

### **APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS**

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Santa Ana Unified School District to understand that the appropriateness of all selected actuarial assumptions and methods are Santa Ana Unified School District's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 43 and 45, applicable actuarial standards of practice, Santa Ana Unified School District's actual historical experience, and TCS's judgment based on experience and training.

#### **ACTUARIAL METHODS AND ASSUMPTIONS:**

**ACTUARIAL COST METHOD:** Entry age normal. The allocation of OPEB cost is based on years of service. We used the level percentage of payroll method to allocate OPEB cost over years of service.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The present value of future benefits and present value of future normal costs are determined on an employee by employee basis and then aggregated.

To the extent that different benefit formulas apply to different employees of the same class, the normal cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees).

**AMORTIZATION METHODS:** We used a level percent, closed 30 year amortization period for the initial UAAL. We used a level percent, open 25 year amortization period for any residual UAAL.

**SUBSTANTIVE PLAN:** As required under GASB 43 and 45, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Santa Ana Unified School District regarding practices with respect to employer and employee contributions and other relevant factors.

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### **ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

**INFLATION:** We assumed 2.75% per year.

**INVESTMENT RETURN / DISCOUNT RATE:** We assumed 5.4% per year. This is based on assumed long-term return on employer assets and plan assets assuming 60% funding through CERBT. We used the “Building Block Method” as described in ASOP 27 Paragraph 3.6.2. Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

**TREND:** We assumed 4% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

**PAYROLL INCREASE:** We assumed 2.75% per year. This assumption applies only to the extent that either or both of the normal cost and/or UAAL amortization use the level percentage of payroll method. For purposes of applying the level percentage of payroll method, payroll increase must not assume any increases in staff or merit increases.

**ACTUARIAL VALUE OF PLAN ASSETS (AVA):** Because plan assets are primarily short term, we did not use a smoothing formula.

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### **NON-ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35).

### **MORTALITY**

<i><b>Employee Type</b></i>	<i><b>Mortality Tables</b></i>
Certificated	2009 CalSTRS Mortality
Classified	2014 CalPERS Active Mortality for Miscellaneous Employees

### **RETIREMENT RATES**

<i><b>Employee Type</b></i>	<i><b>Retirement Rate Tables</b></i>
Certificated	2009 CalSTRS Retirement Rates
Classified	Hired before 1/1/2013: 2009 CalPERS Retirement Rates for School Employees Hired after 12/31/2012: 2009 CalPERS Retirement Rates for Miscellaneous Employees 2% @60 adjusted to minimum retirement age of 52
Management & Confidential	Hired before 1/1/2013: 2009 CalPERS Retirement Rates for School Employees Hired after 12/31/2012: 2009 CalPERS Retirement Rates for Miscellaneous Employees 2% @60 adjusted to minimum retirement age of 52

### **VESTING RATES**

<i><b>Employee Type</b></i>	<i><b>Vesting Rate Tables</b></i>
Certificated	100% at 10 Years of Service for up to 8 years of coverage 100% at 15 Years of Service for up to 9 years of coverage 100% at 20 Years of Service for up to 10 years of coverage 100% at 25 Years of Service for up to 11 years of coverage 100% at 30 Years of Service for up to 12 years of coverage
Classified	100% at 35 Years of Service for up to 13 years of coverage 100% at 10 Years of Service for up to 8 years of coverage 100% at 15 Years of Service for up to 9 years of coverage 100% at 20 Years of Service for up to 10 years of coverage 100% at 25 Years of Service for up to 11 years of coverage 100% at 30 Years of Service for up to 12 years of coverage 100% at 35 Years of Service for up to 13 years of coverage
Management & Confidential	100% at 10 Years of Service for up to 8 years of coverage 100% at 15 Years of Service for up to 9 years of coverage 100% at 20 Years of Service for up to 10 years of coverage 100% at 25 Years of Service for up to 11 years of coverage 100% at 30 Years of Service for up to 12 years of coverage 100% at 35 Years of Service for up to 13 years of coverage

### **COSTS FOR RETIREE COVERAGE**

Retiree liabilities are based on actual retiree premiums plus an implicit rate subsidy of 22.1% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which also include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

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<i>Employee Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
Certificated	Hired after 12/31/13: \$10,751 Hired before 1/1/14: \$15,868	\$10,984
Classified	Hired after 10/13/08: \$12,139 Hired before 10/14/08: \$14,985	\$7,632
Management	Hired after 12/31/13: \$11,487 Hired before 1/1/14: \$17,259	\$10,840

### ***PARTICIPATION RATES***

<i>Employee Type</i>	<i>&lt;65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Certificated	92%	92%
Classified	92%	92%
Management	92%	92%

### ***TURNOVER***

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Certificated	2009 CalSTRS Termination Rates
Classified	2009 CalPERS Termination Rates for School Employees

### ***SPOUSE PREVALENCE***

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

### ***SPOUSE AGES***

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

### ***AGING FACTORS***

<i>Attained Age</i>	<i>Medical Annual Increases</i>
50-64	3.5%
65-69	3.0%
70-74	2.5%
75-79	1.5%
80-84	0.5%
85+	0.0%

**APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE**

**ELIGIBLE ACTIVE EMPLOYEES**

<i>Age</i>	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
Under 25	57	23	32	2
25-29	286	144	138	4
30-34	449	272	162	15
35-39	501	307	169	25
40-44	641	411	186	44
45-49	694	420	230	44
50-54	623	339	252	32
55-59	514	279	193	42
60-64	304	185	102	17
65 and older	57	37	20	0
Total	4126	2417	1484	225

**ELIGIBLE RETIREES**

<i>Age</i>	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
Under 50	0	0	0	0
50-54	8	2	5	1
55-59	81	38	35	8
60-64	340	226	92	22
65-69	412	281	111	20
70-74	0	0	0	0
75-79	0	0	0	0
80-84	0	0	0	0
85-89	0	0	0	0
90 and older	0	0	0	0
Total	841	547	243	51



### **APPENDIX E: CALCULATION OF GASB 43/45 ACCOUNTING ENTRIES**

This report is to be used to calculate accounting entries rather than to provide the dollar amount of accounting entries. How the report is to be used to calculate accounting entries depends on several factors. Among them are:

- 1) The amount of prior accounting entries;
- 2) Whether individual components of the ARC are calculated as a level dollar amount or as a level percentage of payroll;
- 3) Whether the employer using a level percentage of payroll method elects to use for this purpose projected payroll, budgeted payroll or actual payroll;
- 4) Whether the employer chooses to adjust the numbers in the report to reflect the difference between the valuation date and the first fiscal year for which the numbers will be used.

To the extent the level percentage of payroll method is used, the employer should adjust the numbers in this report as appropriate to reflect the change in OPEB covered payroll. It should be noted that OPEB covered payroll should only reflect types of pay generating pension credits for plan participants. Please note that plan participants do not necessarily include all active employees eligible for health benefits for several reasons. Following are examples.

- 1) The number of hours worked or other eligibility criteria may differ for OPEB compared to active health benefits;
- 2) There may be active employees over the maximum age OPEB are paid through. For example, if an OPEB plan pays benefits only to Medicare age, any active employees currently over Medicare age are not plan participants;
- 3) Employees hired at an age where they will exceed the maximum age for benefits when the service requirement is met are also not plan participants.

Finally, GASB 43 and 45 require reporting covered payroll in RSI schedules regardless of whether any ARC component is based on the level percentage of payroll method. This report does not provide, nor should the actuary be relied on to report covered payroll.

GASB 45 Paragraph 26 specifies that the items presented as RSI "should be calculated in accordance with the parameters." The RSI items refer to Paragraph 25.c which includes annual covered payroll. Footnote 3 provides that when the ARC is based on covered payroll, the payroll measure may be the projected payroll, budgeted payroll or actual payroll. Footnote 3 further provides that comparisons between the ARC and contributions should be based on the same measure of covered payroll.

At the time the valuation is being done, the actuary may not know which payroll method will be used for reporting purposes. The actuary may not even know for which period the valuation will be used to determine the ARC. Furthermore, the actuary doesn't know if the client will make adjustments to the ARC in order to use it for the first year of the biennial or triennial period. (GASB 45 is silent on this.) Even if the actuary were to know all of these things, it would be a rare situation that would result in knowing the appropriate covered payroll number

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to report. For example, if the employer uses actual payroll, that number would not be known at the time the valuation is done.

As a result, we believe the proper approach is to report the ARC components as a dollar amount. It is the client's responsibility to turn this number into a percentage of payroll factor by using the dollar amount of the ARC (adjusted, if desired) as a numerator and then calculating the appropriate amount of the denominator based on the payroll determination method elected by the client for the appropriate fiscal year.

If we have been provided with payroll information, we are happy to use that information to help the employer develop an estimate of covered payroll for reporting purposes. However, the validity of the covered payroll remains the employer's responsibility even if TCS assists the employer in calculating it.

### **APPENDIX F: GLOSSARY OF RETIREE HEALTH VALUATION TERMS**

Note: The following definitions are intended to help a *non*-actuary understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Accrued Liability:</u>	The amount of the actuarial present value of total projected benefits attributable to employees' past service based on the actuarial cost method used.
<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service.
<u>Actuarial Present Value of Total Projected Benefits:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation date.
<u>Actuarial Value of Assets:</u>	Market-related value of assets which may include an unbiased formula for smoothing cyclical fluctuations in asset values.
<u>Annual OPEB Cost:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Annual Required Contribution plus interest on the Net OPEB obligation minus an adjustment to reflect the amortization of the net OPEB obligation.
<u>Annual Required Contribution:</u>	The sum of the normal cost and an amount to amortize the unfunded actuarial accrued liability. This is the basis of the annual OPEB cost and net OPEB obligation.
<u>Closed Amortization Period:</u>	An amortization approach where the original ending date for the amortization period remains the same. This would be similar to a conventional, 30-year mortgage, for example.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower normal costs and actuarial accrued liability.
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Obligation:</u>	The accumulated difference between the annual OPEB cost and amounts contributed to an irrevocable trust exclusively providing retiree OPEB benefits and protected from creditors.
<u>Normal Cost:</u>	The dollar value of the "earned" portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.

## Total Compensation Systems, Inc.

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<u>OPEB Benefits:</u>	Other PostEmployment Benefits. Generally medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>Open Amortization Period:</u>	Under an open amortization period, the remaining unamortized balance is subject to a new amortization schedule each valuation. This would be similar, for example, to a homeowner refinancing a mortgage with a new 30-year conventional mortgage every two or three years.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower normal cost and actuarial accrued liability. The participation rate often is related to retiree contributions.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with vesting rates to reflect both age and length of service). The more likely employees are to retire early, the higher normal costs and actuarial accrued liability will be.
<u>Transition Obligation:</u>	The amount of the unfunded actuarial accrued liability at the time actuarial accrual begins in accordance with an applicable accounting standard.
<u>Trend Rate:</u>	The rate at which the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher normal costs and actuarial accrued liability.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce normal costs and actuarial accrued liability.
<u>Unfunded Actuarial Accrued Liability:</u>	This is the excess of the actuarial accrued liability over assets irrevocably committed to provide retiree health benefits.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined. Under GASB 43 and 45, the valuation date does not have to coincide with the statement date.
<u>Vesting Rate:</u>	The proportion of retiree benefits earned, based on length of service and, sometimes, age. (Vesting rates are often set in conjunction with retirement rates.) More rapid vesting increases normal costs and actuarial accrued liability.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Acceptance of Actuarial Study of Workers' Compensation Program as of June 30, 2016

**ITEM:** Action

**SUBMITTED BY:** Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services

**PREPARED BY:** Camille Boden, Executive Director, Risk Management

**BACKGROUND INFORMATION:**

The Actuarial Study provides the District with specific objectives including:

- (1) estimate of outstanding losses as of June 30, 2016;
- (2) projects the financial position of the program as of June 30, 2016;
- (3) projects losses paid (claim disbursements) during 2016/17 and 2017/18; and
- (4) provides a recommendation of funding level for 2016-17 which establishes the District's payroll contribution rate for Workers' Compensation

**ITEM SUMMARY:**

- Acceptance of the Actuarial Study of Workers' Compensation Program, which provides the District with specific objectives.

**RATIONALE:**

The purpose of this agenda item is to seek Board acceptance of the actuarial study which is performed to secure a recommended funding level for the current year and subsequent years to ensure adequate funding for incurred claims. The Santa Ana Unified School District contracted with Aon Risk Solutions to perform an Actuarial Study of the Workers' Compensation Program as of June 30, 2016.

Based on claim data as of June 30, 2016, the actuarial study shows that the estimated outstanding losses increased by about \$0.8 million, from \$12,881,374 as of June 30, 2015 to \$13,632,622 as of June 30, 2016. This change is primarily due to an increase in the reported case reserves, which increased by \$0.5 million from June 30, 2015 to June 30, 2016. The Actuarial Report recommends a funding rate of \$1.45 for 2016-17 and \$1.49 for 2017-18.

See attached Actuarial Study as of June 30, 2016.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

Fund 68-Self-Insurance Fund -\$5,541,300 for 2016-17 and \$5,651,500 for 2017-18.

**RECOMMENDATION:**

Accept Actuarial Study of Workers' Compensation Program as of June 30, 2016 and funding at 70% confidence level for 2016-17 in the amount of \$5,541,300 with a funding payroll contribution rate of \$1.45 for 2016-17.

EH:cb:mm



**Santa Ana**  
Unified School District

# **Actuarial Overview Workers Compensation**

**Presented by**

**Brenda Craigmyle  
Senior Actuarial Analyst**

**December 13, 2016**

**Aon Global Risk Consulting**  
100 Bayview Circle, Suite 100, Newport Beach, CA 92660  
(949) 608-6300, Fax (949) 608-6475  
[www.aon.com](http://www.aon.com)







## ESTIMATED OUTSTANDING LOSSES

<b>As of</b>	<b>As of</b>
<b>June 30, 2015</b>	<b>July 31, 2016</b>
<b>\$12.9 M</b>	<b>\$13.6 M</b>

**Note:** Liabilities are for losses and ALAE  
Consistent with GASB and financial reporting requirements.  
Outstanding losses increased from \$12.9 million as of June 30, 2015, to \$13.6 million as of July 31, 2016, primarily due to a \$0.5 million increase in case reserves and the addition of the 2015/16 year.



## PROJECTED ULTIMATE LOSSES

Accrual for 2016/17

**Loss Funding = \$4.5M**

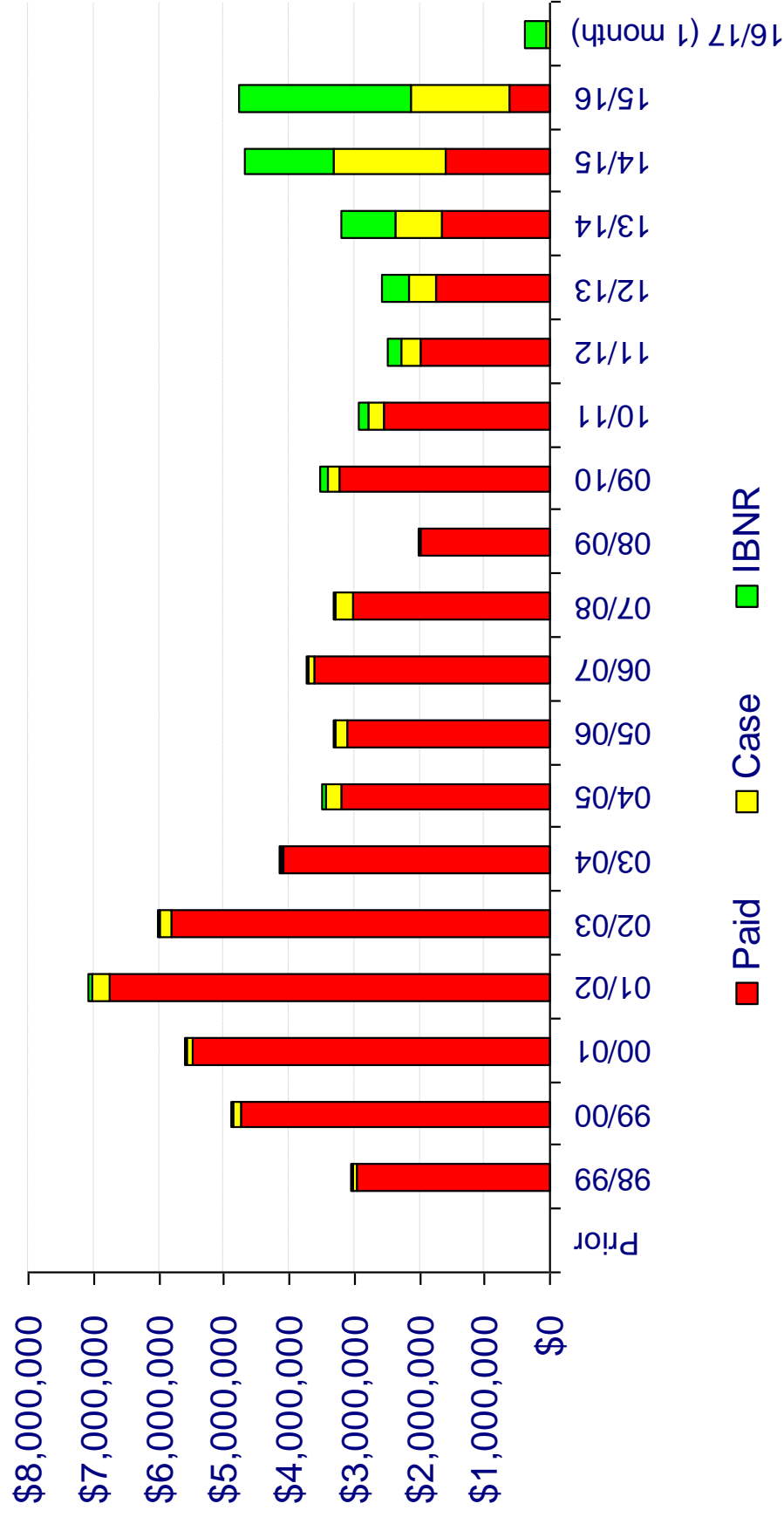
Actuarial Study	Loss Rate per \$100 Payroll	Payroll (\$Millions)	Projected Ultimate Losses
2015/16 as of 6/30/15	\$1.19	\$364.8	\$4,359,000
2016/17 as of 6/30/16	\$1.17	\$381.6	\$4,481,000
Change	-1.7%	+4.6%	+2.8%

Notes: Excludes expenses for claims administration (ULAE), general administration, and excess insurance.



**Santa Ana**  
Unified School District

## COMPONENTS OF PROJECTED ULTIMATE LOSSES

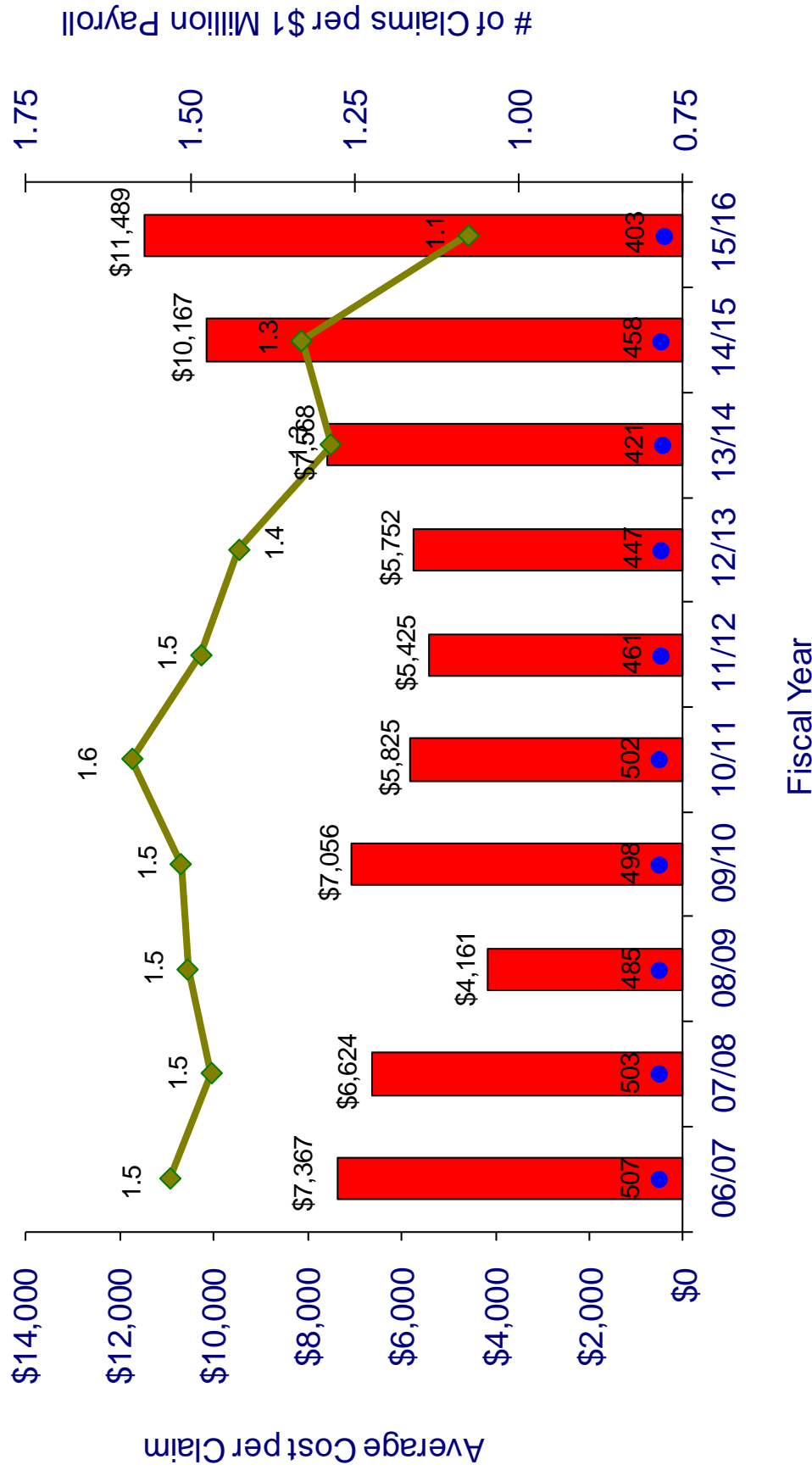


Note: The loss data appeared to only include information on open claims for many of the older claim periods.



**Santa Ana**  
Unified School District

**Frequency: 1.3 claims per \$1 M of payroll**  
**Average cost of claim: ~\$10,000**





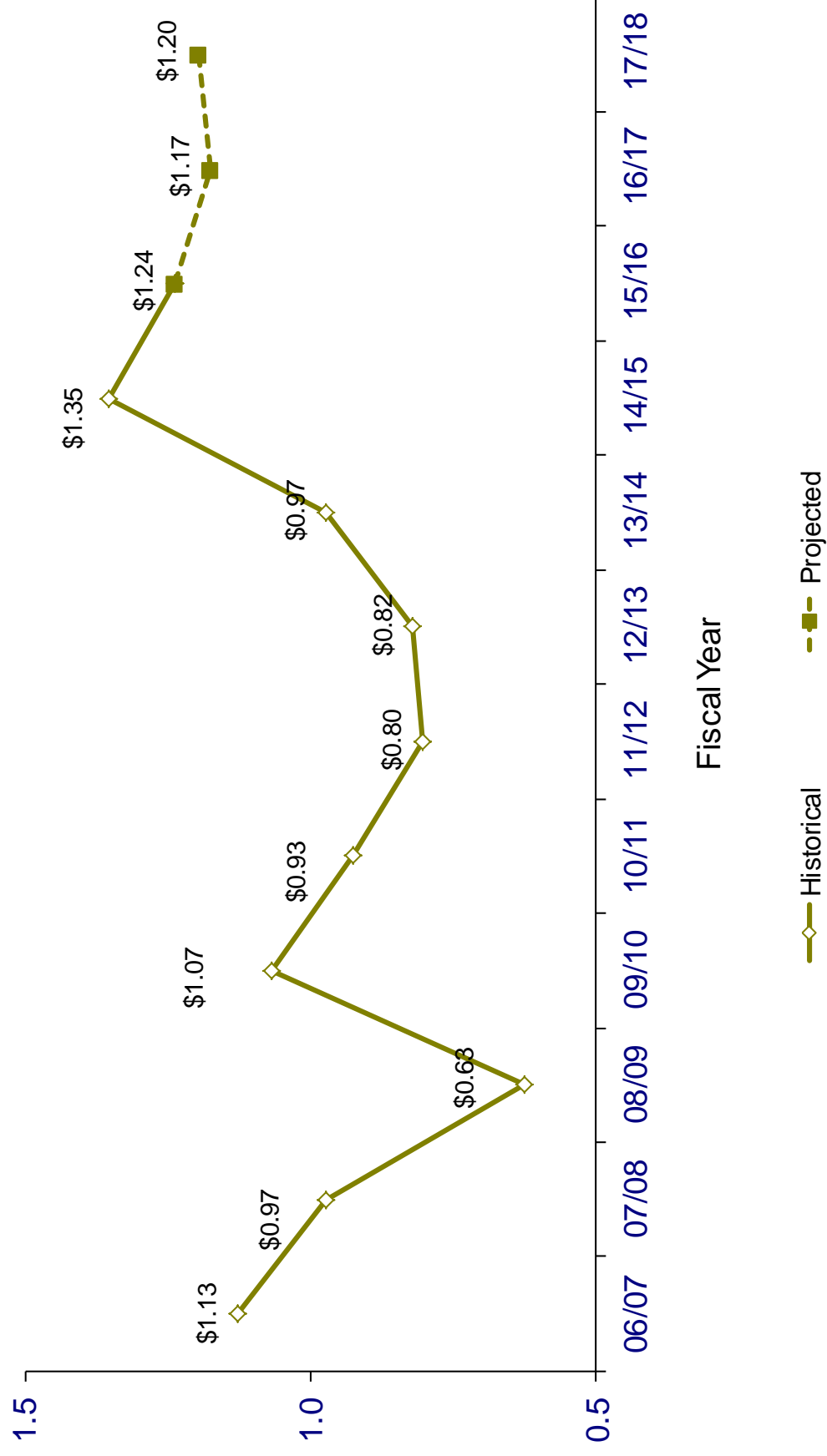
## **1% of employees cost about 90% of incurred claim dollars**

- On average there are about 5,000 employees
- The district experiences about 500 claims annually
- Average cost of claim is about \$10,000
- 14% of claims are above \$10,000, i.e. about 70 claims
- These 70 claims costs about 90% of total incurred claim dollars of about \$4.5M
- 70 claims from 5,000 employees is 1.4% of employees that cost about 90% of total incurred



Santa Ana  
Unified School District

## LOSS RATE PER \$100 OF PAYROLL

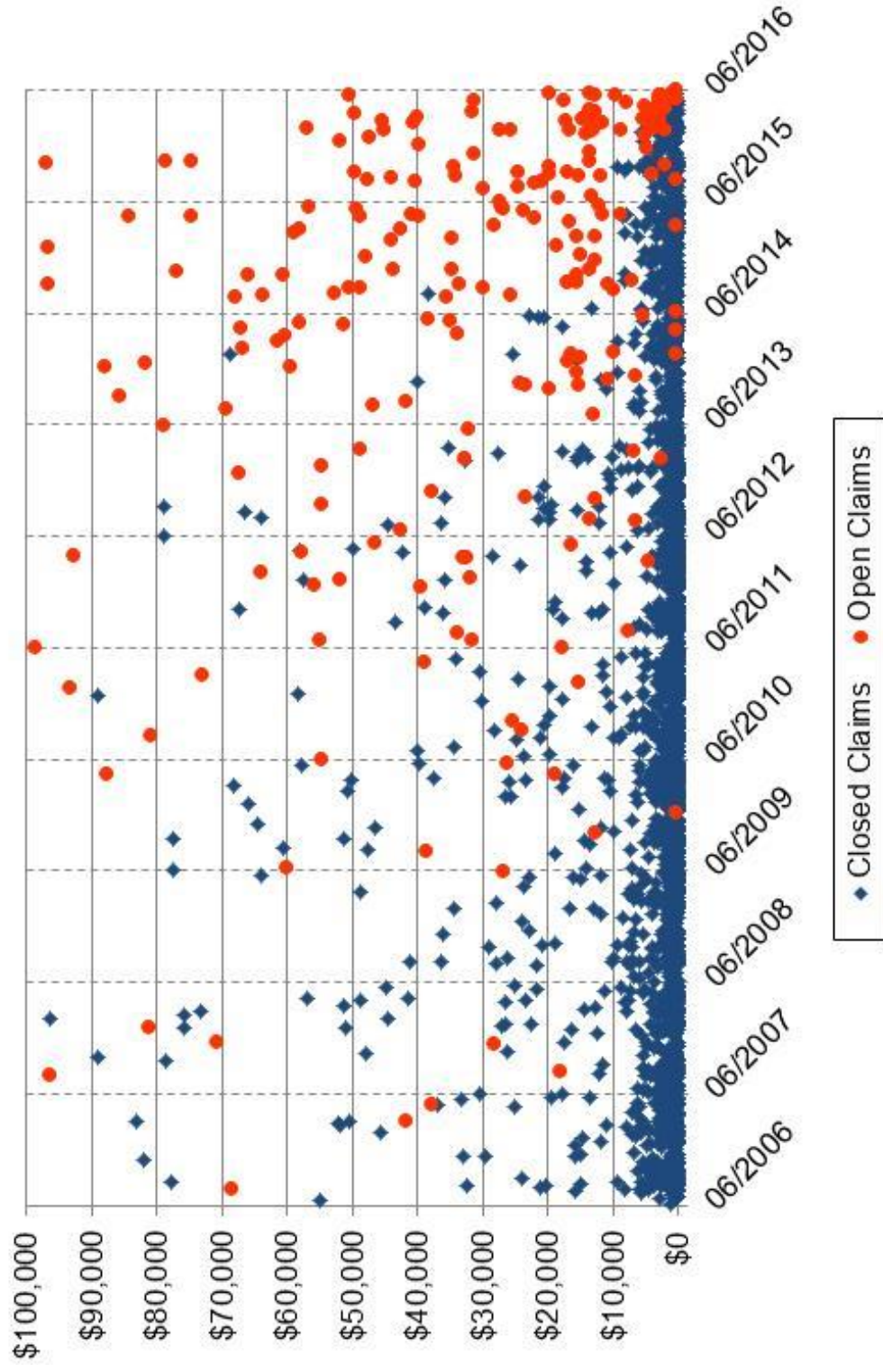




**Santa Ana**  
Unified School District

# DISTRIBUTION OF WORKERS COMPENSATION LOSSES

## Incurred Less than \$100,000



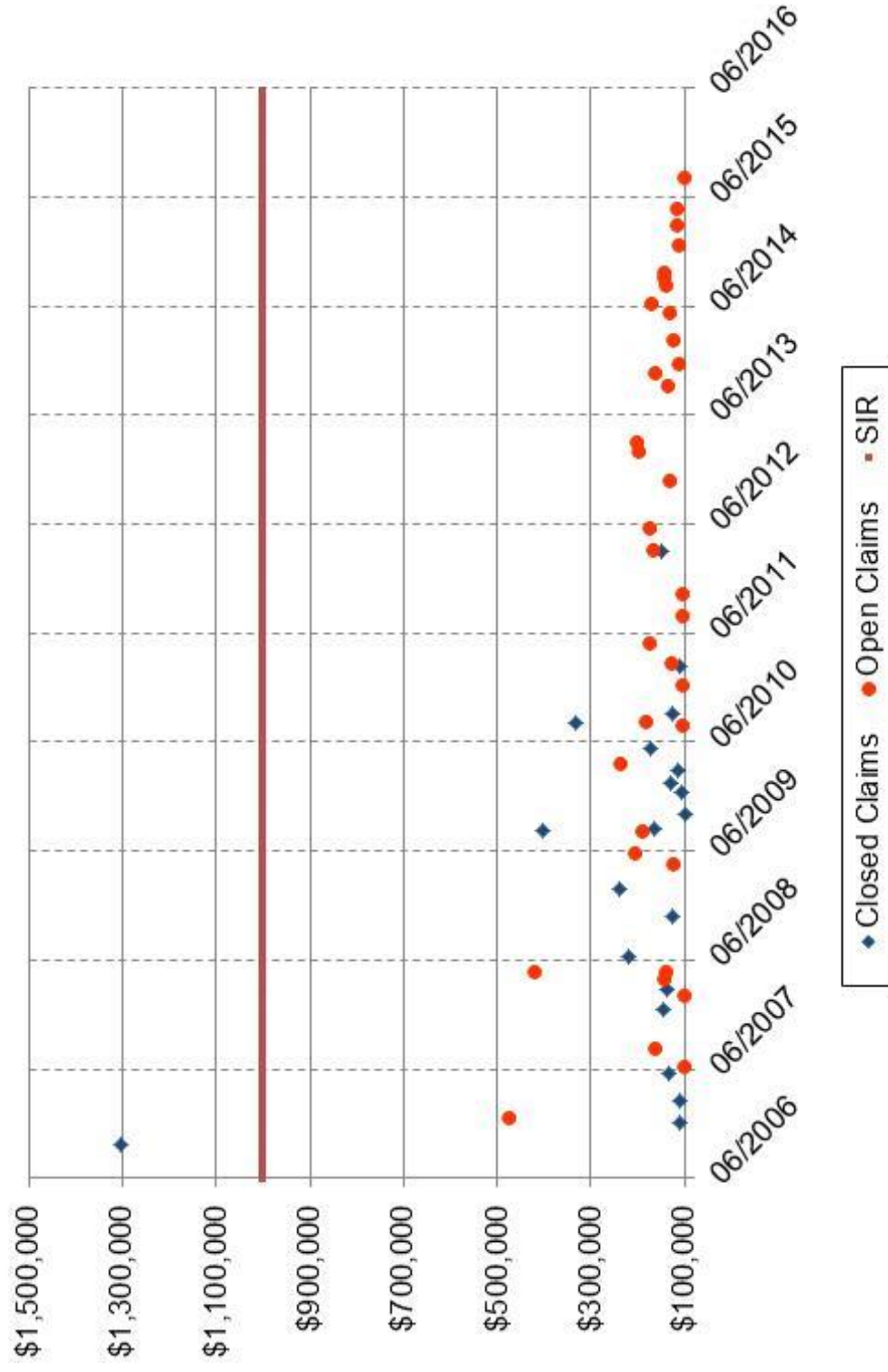




**Santa Ana**  
Unified School District

# DISTRIBUTION OF WORKERS COMPENSATION LOSSES

## Incurred Greater than \$100,000





## **OBSERVATIONS**

- Increase in estimated outstanding losses of about \$0.8 million.
  - Primarily due to an increase in case reserves of \$0.5 million between June 30, 2015 and July 31, 2016 and addition of 2015/16 year
- Favorable development through 2014/15
  - no claims over \$250,000 in 2011/12 through 2015/16



**Santa Ana**  
Unified School District

**Questions?**



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Santa Ana

Unified School District

... Thank You!



## **Santa Ana Unified School District**

### **Actuarial Study of the Workers Compensation Program as of July 31, 2016**

**November 21, 2016**



November 21, 2016

Santa Ana Unified School District  
1601 East Chestnut Avenue  
Santa Ana, California 92701

Attn: Ms. Camille Boden  
Executive Director of Risk Management

**Actuarial Study of the  
Workers Compensation Program  
as of July 31, 2016**

This study has been completed for the Santa Ana Unified School District for the specific objectives listed in the study. It contains the analysis and conclusions of our work.

Each section and appendix of the study is an integral part of the whole. We recommend a review of the entire study prior to reliance upon this study.

No key personnel have a relationship with the Santa Ana Unified School District that may impair our objectivity.

Please call if you have any questions. Thank you for the opportunity to be of service.

Respectfully submitted,

*Aon Global Risk Consulting*

By Mujtaba Datto  
Mujtaba Datto, ACAS, MAAA, FCA  
Actuarial Practice Leader

Darci Noonan  
Darci Noonan, FCAS, MAAA, CPCU  
Senior Consultant and Actuary

Brenda Craigmyle  
Brenda Craigmyle  
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MD:blc

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II.	Objectives .....	2
III.	Conclusions .....	4

### Appendices

A	Conditions and Limitations
B	Glossary of Actuarial Terms
C	Exhibits



## I. Background

The Santa Ana Unified School District (the District) has been self-insured for workers compensation since July 1, 1977. Excess insurance with a self-insured retention of \$1 million was purchased beginning November 1, 2009. Prior to that date, there was no excess insurance.

Claims are handled internally.

The District records its liabilities at the undiscounted level.

### ***Data***

Loss data valued as of July 31, 2016 was provided to us by the District. The District also provided payroll for years through 2016/17. Payroll projections for 2017/18 and 2018/19 are based on a 0% trend.

In conducting this analysis, we relied upon the provided data without audit or independent verification; however, we reviewed it for reasonableness and consistency. Any inaccuracies in quantitative data or qualitative representations could have a significant effect on the results of our review and analysis. Any material discrepancies discovered in the loss or exposure data by the District or any other parties should be reported to us immediately, and if warranted, we will make appropriate amendments to the report.

The loss data we received appeared to only include information on open claims for many of the older claim periods.

## II. Objectives

The specific objectives of this study are:

1. **Estimate Outstanding Losses.** Estimate outstanding losses (including allocated loss adjustment expenses [ALAE]) as of July 31, 2016.

The estimated outstanding losses are the cost of unpaid claims. The outstanding losses include case reserves, the development of known claims and incurred but not reported (IBNR) claims. ALAE are the direct settlement expenses for specific claims, primarily legal expenses.

2. **Project Financial Position.** Project the financial position of the program as of July 31, 2016.

The projected financial position is a comparison of the present value of the estimated outstanding losses with projected funds available (approximate and unaudited) to meet them.

3. **Project Ultimate Losses.** Project ultimate losses (including ALAE) for 2016/17 and 2017/18.

The projected ultimate losses are the accrual value of losses with accident dates in 2016/17 and 2017/18, regardless of report or payment date.

4. **Project Losses at Alternative SIRs.** Project ultimate losses at alternative self-insured retention levels of \$500,000, \$750,000, and unlimited.

5. **Project Losses Paid.** Project losses paid (claim disbursements) during 2016/17 and 2017/18.

The projected losses paid are the cash value of losses paid during 2016/17 and 2017/18, regardless of accident or report date.

6. **Recommend Funding.** Recommend funding for 2016/17 and 2017/18.

The recommended funding on an accrual basis is based on the present value of the projected ultimate losses and the budgeted expenses (for claims handling and administration). The recommended funding on a cash basis is based on the projected losses paid (claim disbursements) and the budgeted expenses.

7. **Compare to Previous Actuarial Study.** Compare to the previous actuarial study valued as of June 30, 2015.

8. **Size of Loss Distribution Analysis.** Analyze the distribution of losses in various layers.

9. **Affirm GASB Statement No. 10.** Provide a statement affirming the conclusions of this report are consistent with Governmental Accounting Standards Board (GASB) Statement No. 10.

### III. Conclusions

We have reached the following conclusions:

#### 1. Estimate Outstanding Losses

We estimate outstanding losses as of July 31, 2016 to be as shown in Table III-1.

**Table III-1**  
**Estimated Outstanding Losses**  
**July 31, 2016**

<b>Item (1)</b>	<b>Amount (2)</b>
(A) Estimated outstanding losses	\$13,632,622

Note: (2) is from Exhibit WC-11.

The estimated outstanding losses increased by about \$0.8 million, from \$12,881,374 as of June 30, 2015 to \$13,632,622 as of July 31, 2016. This change is primarily due to an increase in the reported case reserves, which increased by \$0.5 million from June 30, 2015 to July 31, 2016. Table III-7B shows a comparison of case reserves by year as of June 30, 2015 and July 31, 2016.

The District records its liabilities at the undiscounted level.

All costs other than unpaid claims are additional.

## 2. Project Financial Position

We project the financial position of the program as of July 31, 2016 to be as shown in Table III-2.

**Table III-2**  
**Projected Financial Position**  
**July 31, 2016**

Item (1)	Full Value (2)	Present Value (3)
(A) Projected funds available (approximate and unaudited)	<i>will fill in</i>	<i>will fill in</i>
(B) Estimated outstanding losses	13,632,622	13,282,632
(C) Projected financial position (A) - (B)		

Note: (A) was provided by the District.  
(B) is from Exhibit WC-11.

The present value of outstanding losses is the amount of money, discounted for anticipated investment income, required to meet unpaid claims. It is calculated based on a 0.5% yield on investments, as provided by the District.

## 3. Project Ultimate Losses

We project ultimate losses for 2016/17 and 2017/18 at expected and 70% confidence levels to be as shown in Tables III-3A and III-3B.

**Table III-3A**  
**Projected Ultimate Losses**  
**2016/17**

Item (1)	Expected		70% Confidence	
	Amount (2)	Loss Rate per \$100 of Payroll (3)	Amount (4)	Loss Rate per \$100 of Payroll (5)
(A) Projected ultimate losses	\$4,481,000	\$1.17	\$4,884,000	\$1.28
(B) Present value of projected ultimate losses	4,382,000	1.15	4,776,000	1.25

Note: (2) and (3) are from Exhibit WC-10.  
(4) and (5) are based on (2) and (3), respectively, and actuarial judgment.

**Table III-3B  
Projected Ultimate Losses  
2017/18**

Item (1)	Expected		70% Confidence	
	Amount (2)	Loss Rate per \$100 of Payroll (3)	Amount (4)	Loss Rate per \$100 of Payroll (5)
(A) Projected ultimate losses	\$4,570,000	\$1.20	\$4,981,000	\$1.31
(B) Present value of projected ultimate losses	4,470,000	1.17	4,872,000	1.28

Note: (2) and (3) are from Exhibit WC-10.  
(4) and (5) are based on (2) and (3), respectively, and actuarial judgment.

The present value of the projected ultimate losses is the amount of money, discounted for anticipated investment income, required to meet claims. It is calculated based on a 0.5% yield on investments.

All costs other than claims are additional.

#### **4. Project Losses at Alternative SIRs**

We project ultimate limited losses for 2016/17 and 2017/18 to be as shown in Table III-4A and III-4B, respectively.

**Table III-4A  
Projected Ultimate Limited Losses  
2016/17**

Retention (1)	Full Value (2)	Present Value (3)
(A) \$500,000	\$4,346,570	\$4,250,540
(B) \$750,000	4,436,190	4,338,180
(C) \$1,000,000	4,481,000	4,382,000
(D) Unlimited	4,570,620	4,469,640

Note: (C) is from Exhibit WC-10.  
(A), (B), and (D) are based on (C), the District's data as show in Exhibit WC-15, and actuarial judgment.

**Table III-4B  
Projected Ultimate Limited Losses  
2017/18**

	<b>Retention (1)</b>	<b>Full Value (2)</b>	<b>Present Value (3)</b>
(A)	\$500,000	\$4,432,900	\$4,335,900
(B)	\$750,000	4,524,300	4,425,300
(C)	\$1,000,000	4,570,000	4,470,000
(D)	Unlimited	4,661,400	4,559,400

Note: (C) is from Exhibit WC-10.  
(A), (B), and (D) are based on (C), the District's data as show in Exhibit WC-15, and actuarial judgment.

## **5. Project Losses Paid**

We project losses paid during 2016/17 and 2017/18 to be as shown in Table III-5.

**Table III-5  
Projected Losses Paid**

<b>Item (1)</b>	<b>2016/17 (2)</b>	<b>2017/18 (3)</b>
(A) Projected losses paid	\$3,403,068	\$3,975,728

Note: (A) is from Exhibit WC-12 and is for 8/1/16-6/30/17.  
(B) is from Exhibit WC-13.

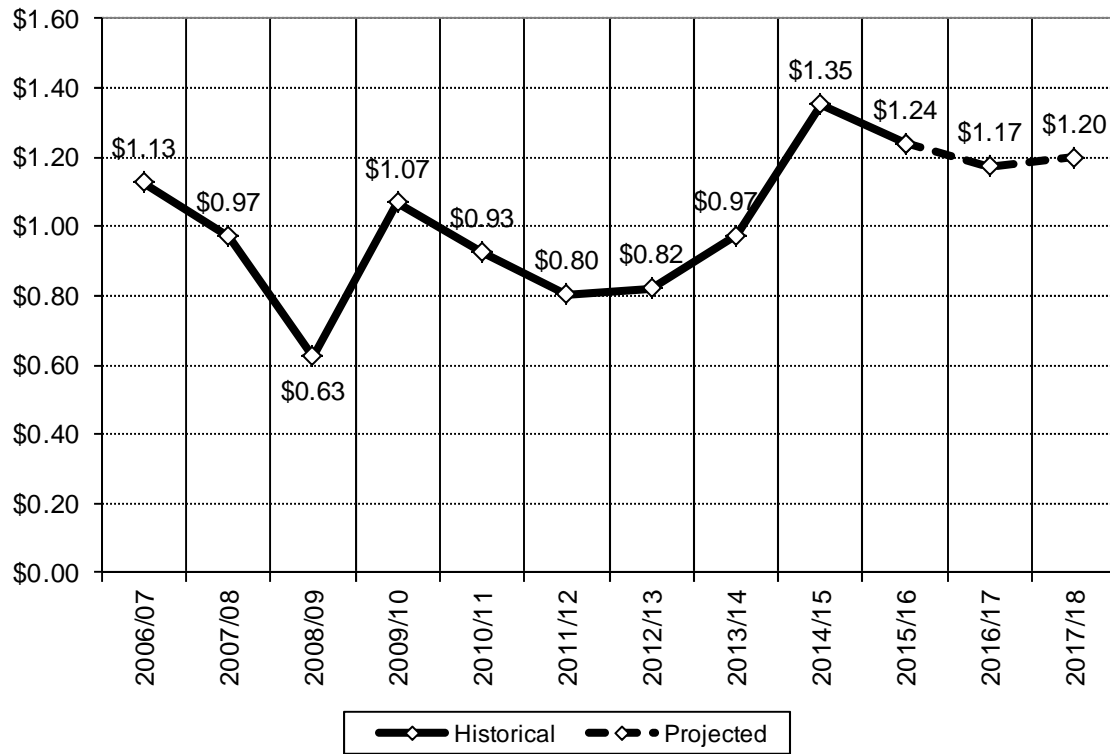
All costs other than claims are additional.



## Loss Experience Trends

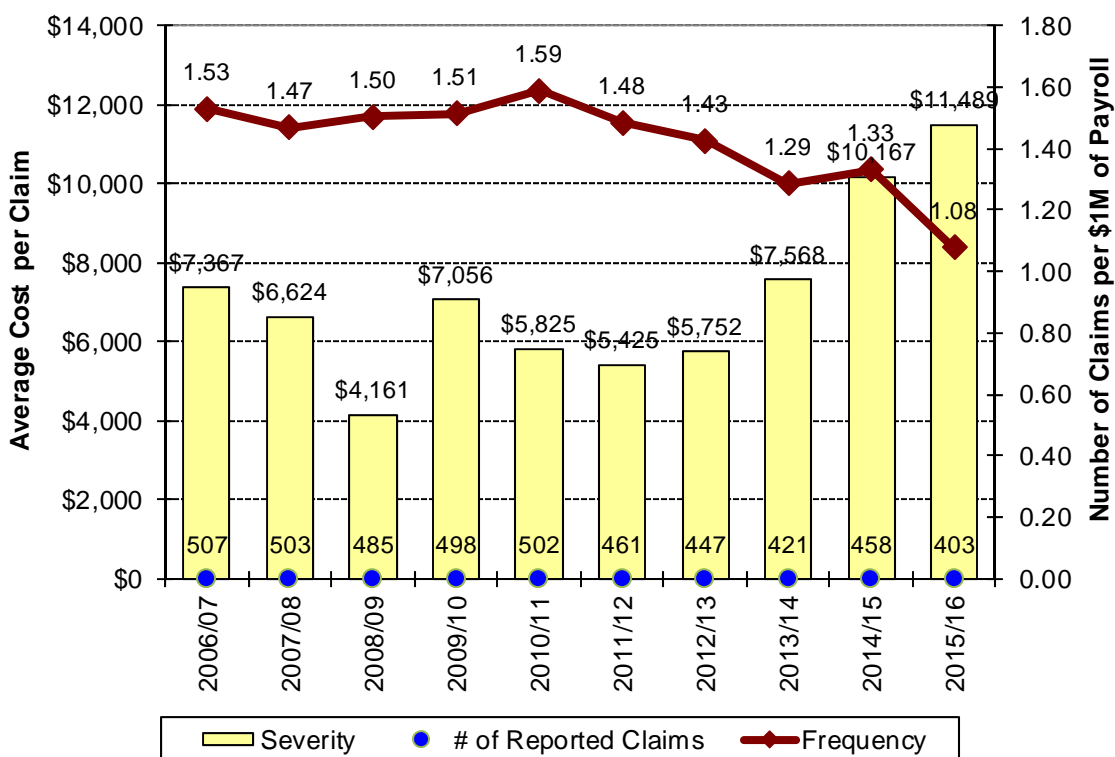
Graphs III-1 and III-2 show loss experience trends for workers compensation as measured by loss rate per \$100 of payroll and frequency and severity, respectively.

**Graph III-1**  
**Loss Rate per \$100 of Payroll**



Note: Loss rates are from Exhibit WC-10, columns (4) and (7).

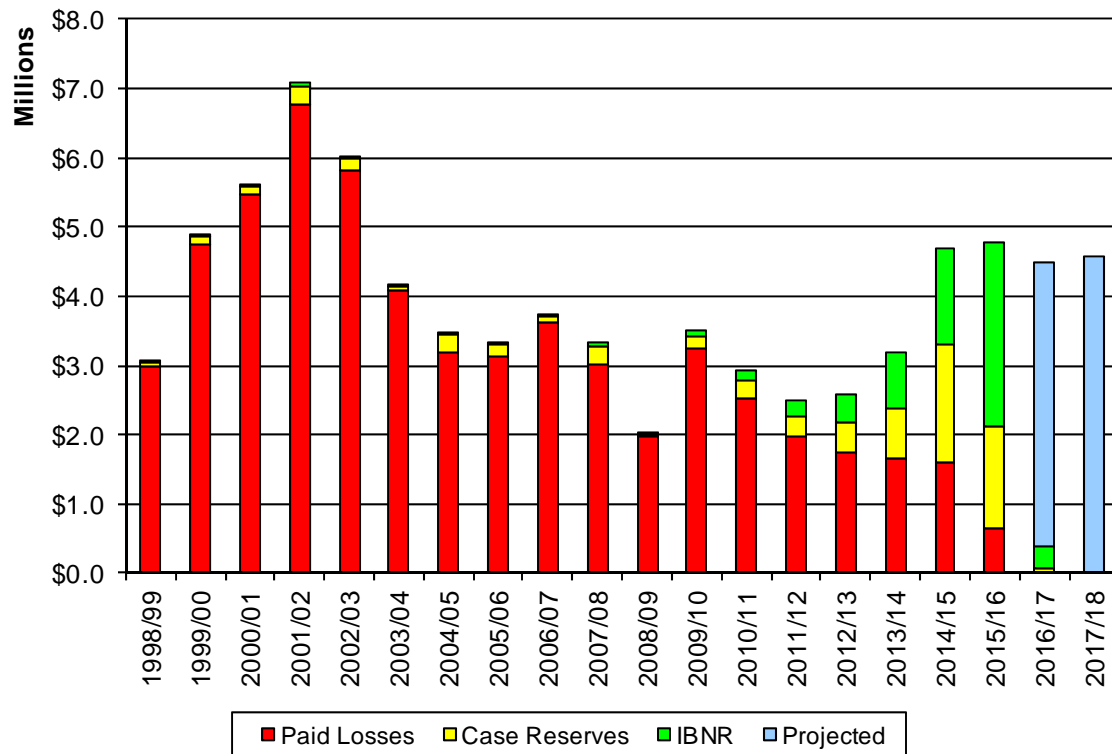
**Graph III-2  
Frequency and Severity**



Note: Frequency amounts are from Exhibit WC-8, Section I, column (7).  
Severity amounts are based on the projected claim counts in Exhibit WC-8 and the projected ultimate losses in Exhibit WC-9.

Graph III-3 shows the composition of the projected ultimate limited losses for workers compensation.

**Graph III-3  
Composition of Projected Ultimate Limited Losses**



Note: Amounts through 2015/16 are from Exhibit WC-11.  
Amounts for 2016/17 and 2017/18 are from Exhibit WC-10.

## 6. Recommend Funding

The funding amounts for 2016/17 and 2017/18 are as shown in Tables III-6A and III-6B, respectively. The recommended funding amounts reflect a \$1 million retention.

**Table III-6A  
Recommended Funding  
2016/17**

Item (1)	Present Value		Full Value	
	Expected (2)	70% Confidence (3)	Expected (4)	70% Confidence (5)
(A) Projected ultimate losses	\$4,382,000	\$4,776,000	\$4,481,000	\$4,884,000
(B) Budgeted expenses (A2) x 15%	657,300	657,300	657,300	657,300
(C) Recommended funding (A) + (B)	\$5,039,300	\$5,433,300	\$5,138,300	\$5,541,300

Note: (A) is from Table III-3A.  
(B) is based on our studies of similar programs and discussions with the District. The District may substitute this estimate with actual budgeted expenses.

**Table III-6B  
Recommended Funding  
2017/18**

Item (1)	Present Value		Full Value	
	Expected (2)	70% Confidence (3)	Expected (4)	70% Confidence (5)
(A) Projected ultimate losses	\$4,470,000	\$4,872,000	\$4,570,000	\$4,981,000
(B) Budgeted expenses (A2) x 15%	670,500	670,500	670,500	670,500
(C) Recommended funding (A) + (B)	\$5,140,500	\$5,542,500	\$5,240,500	\$5,651,500

Note: (A) is from Table III-3B.  
(B) is based on our studies of similar programs and discussions with the District. The District may substitute this estimate with actual budgeted expenses.

The funding rates for 2016/17 and 2017/18 are as shown in Tables III-6C and III-6D, respectively.

**Table III-6C**  
**Recommended Funding Rates**  
**2016/17**

Item (1)	Present Value		Full Value	
	Expected (2)	70% Confidence (3)	Expected (4)	70% Confidence (5)
(A) Projected ultimate losses	\$ 1.15	\$ 1.25	\$ 1.17	\$ 1.28
(B) Budgeted expenses (A2) x 15%	0.17	0.17	0.17	0.17
(C) Recommended funding (A) + (B)	\$ 1.32	\$ 1.42	\$ 1.34	\$ 1.45

Note: (A) is from Table III-3A.  
(B) is based on the expenses in Table III-6A and projected 2016/17 payroll of \$381.6 million.

**Table III-6D**  
**Recommended Funding Rates**  
**2017/18**

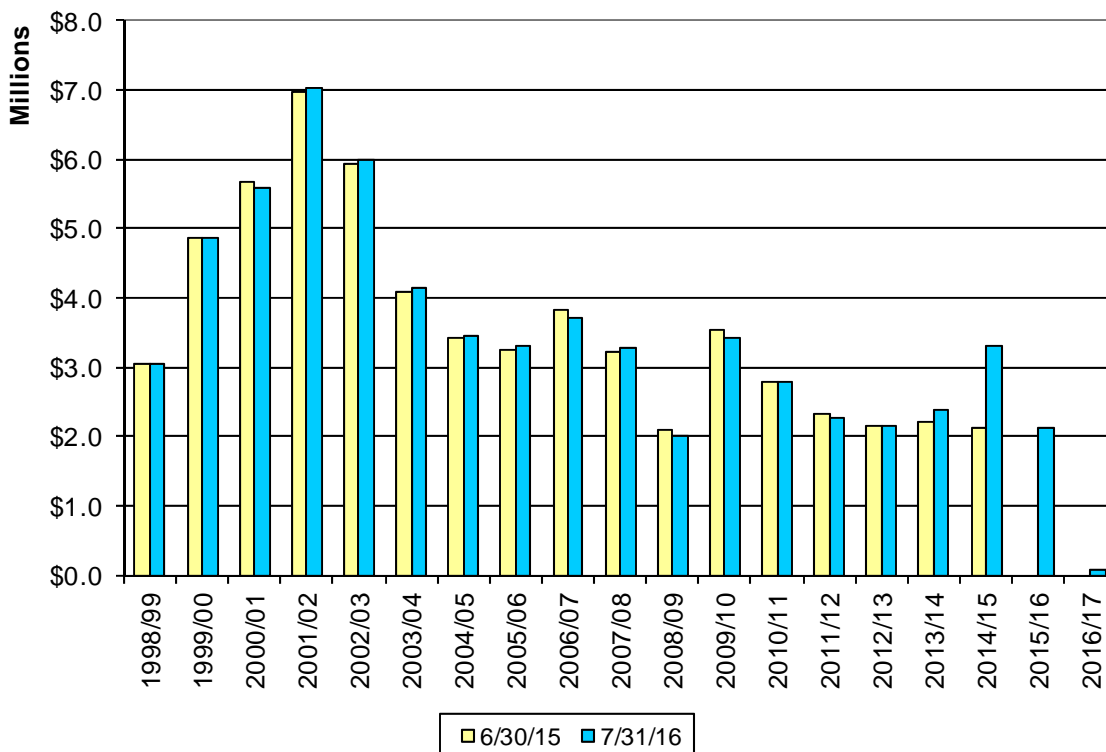
Item (1)	Present Value		Full Value	
	Expected (2)	70% Confidence (3)	Expected (4)	70% Confidence (5)
(A) Projected ultimate losses	\$ 1.17	\$ 1.28	\$ 1.20	\$ 1.31
(B) Budgeted expenses (A2) x 15%	0.18	0.18	0.18	0.18
(C) Recommended funding (A) + (B)	\$ 1.35	\$ 1.46	\$ 1.38	\$ 1.49

Note: (A) is from Table III-3B.  
(B) is based on the expenses in Table III-6A and projected 2017/18 payroll of \$381.6 million.

## 7. Compare to Previous Actuarial Study

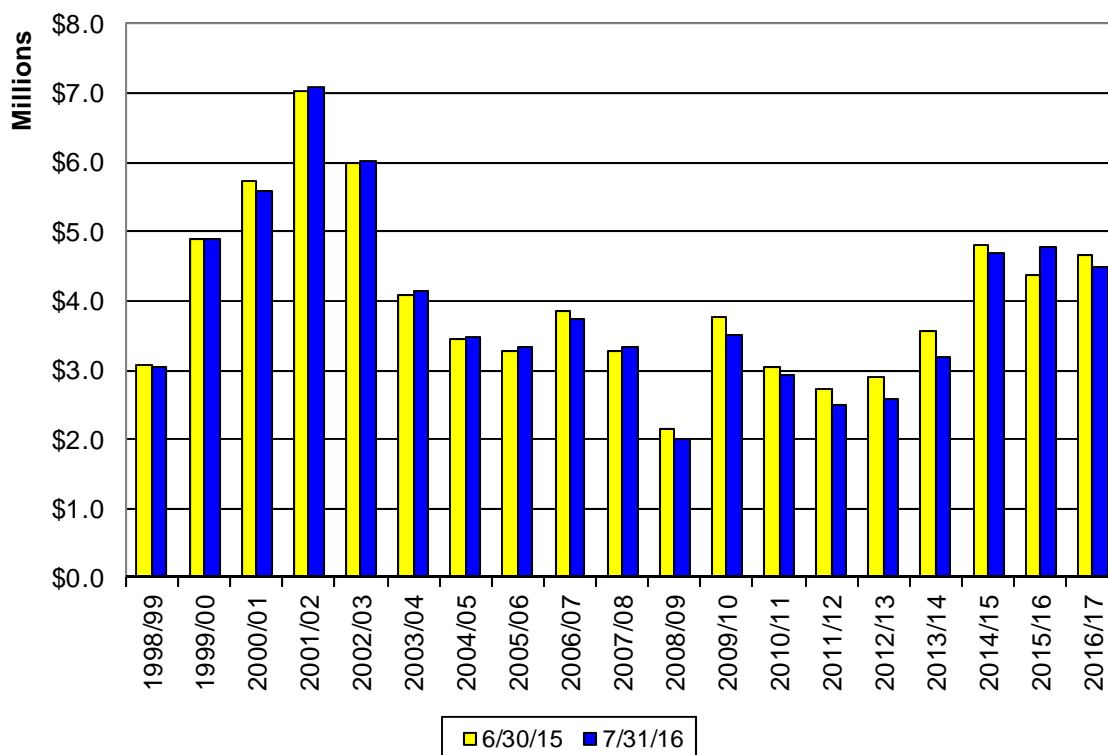
Graphs III-4 and III-5 are graphical comparisons of the reported incurred losses and projected ultimate losses, respectively, by fiscal year of occurrence of the workers compensation program from the previous study (report dated August 25, 2015) to the current study.

**Graph III-4**  
**Comparison of Limited Reported Incurred Losses**  
**as of June 30, 2015 and July 31, 2016**



Note: Amounts as of June 30, 2015 are from the previous actuarial study.  
Amounts as of July 31, 2016 are from Exhibit WC-1.

**Graph III-5**  
**Comparison of Projected Ultimate Limited Losses**  
**as of June 30, 2015 and July 31, 2016**



Note: Amounts as of June 30, 2015 are from the previous actuarial study.  
Amounts as of July 31, 2016 are from Exhibits WC-9.

For all claims through 2014/15, the change in the projected ultimate limited losses from June 30, 2015 to July 31, 2016 was -1.7%.



We compare the reported claim count by year as of June 30, 2015 and July 31, 2016 as shown in Table III-7A.

**Table III-7A**  
**Comparison of Reported Claim Count**  
**as of June 30, 2015 and July 31, 2016**

<b>Year (1)</b>	<b>Reported Claim Count as of 6/30/15 (2)</b>	<b>Reported Claim Count as of 7/31/16 (3)</b>	<b>Change (3) – (2) (4)</b>	<b>Percent Change (4) ÷ (2) (5)</b>
to 1997/98	213	213	0	0.0%
1998/99	128	129	1	0.8%
1999/00	273	273	0	0.0%
2000/01	679	679	0	0.0%
2001/02	789	789	0	0.0%
2002/03	693	693	0	0.0%
2003/04	616	616	0	0.0%
2004/05	487	487	0	0.0%
2005/06	466	466	0	0.0%
2006/07	507	507	0	0.0%
2007/08	503	503	0	0.0%
2008/09	486	485	( 1)	-0.2%
2009/10	497	498	1	0.2%
2010/11	502	502	0	0.0%
2011/12	461	461	0	0.0%
2012/13	447	447	0	0.0%
2013/14	417	421	4	1.0%
2014/15	447	458	11	2.5%
2015/16		403	403	
2016/17		16	16	
<b>Total</b>	<b>8,611</b>	<b>9,046</b>	<b>435</b>	<b>5.1%</b>

Note: (2) is from the prior actuarial study.  
(3) is from Exhibit WC-1.

We compare the case reserves by year as of June 30, 2015 and July 31, 2016 as shown in Table III-7B.

**Table III-7B**  
**Case Reserve Comparison**  
**as of June 30, 2015 and July 31, 2016**

<b>Claim Period (1)</b>	<b>Limited Case Reserves as of 6/30/15 (2)</b>	<b>Limited Case Reserves as of 7/31/16 (3)</b>	<b>Change (3) - (2) (4)</b>
to 1997/98	\$463,196	\$474,074	\$10,878
1998/99	84,448	60,550	(23,899)
1999/00	151,596	131,096	(20,500)
2000/01	225,415	105,905	(119,510)
2001/02	281,395	274,089	(7,306)
2002/03	182,181	183,813	1,632
2003/04	38,393	48,494	10,102
2004/05	253,873	251,098	(2,776)
2005/06	141,630	177,464	35,835
2006/07	207,466	95,994	(111,473)
2007/08	240,751	254,179	13,428
2008/09	101,388	24,110	(77,278)
2009/10	430,779	185,149	(245,630)
2010/11	337,311	242,765	(94,546)
2011/12	412,646	290,395	(122,250)
2012/13	656,934	424,262	(232,672)
2013/14	1,051,613	731,359	(320,254)
2014/15	1,497,581	1,721,433	223,852
2015/16		1,494,137	1,494,137
2016/17		63,112	63,112
<b>Total</b>	<b>\$6,758,596</b>	<b>\$7,233,479</b>	<b>\$474,883</b>

Note: (2) is from the prior actuarial study.  
(3) is from Exhibit WC-1.

We compare the estimated IBNR by year as of June 30, 2015 and July 31, 2016 as shown in Table III-7C.

**Table III-7C**  
**Estimated IBNR Comparison**  
**as of June 30, 2015 and July 31, 2016**

<b>Claim Period (1)</b>	<b>Estimated IBNR as of 6/30/15 (2)</b>	<b>Estimated IBNR as of 7/31/16 (3)</b>	<b>Change (3) - (2) (4)</b>
to 1997/98	\$48,255	\$80,978	\$32,723
1998/99	11,197	11,402	205
1999/00	25,147	26,896	1,749
2000/01	42,345	22,394	(19,951)
2001/02	57,773	56,202	(1,571)
2002/03	37,753	36,346	(1,407)
2003/04	7,584	9,696	2,112
2004/05	48,966	47,069	(1,897)
2005/06	26,391	34,558	8,167
2006/07	42,785	19,302	(23,483)
2007/08	64,553	53,203	(11,350)
2008/09	51,379	12,647	(38,732)
2009/10	220,458	92,081	(128,377)
2010/11	256,582	147,639	(108,943)
2011/12	420,573	222,454	(198,119)
2012/13	750,731	407,693	(343,038)
2013/14	1,333,347	803,348	(529,999)
2014/15	2,676,960	1,368,820	(1,308,140)
2015/16		2,637,415	2,637,415
2016/17		309,001	309,001
<b>Total</b>	<b>\$6,122,778</b>	<b>\$6,399,144</b>	<b>\$276,366</b>

Note: (2) is from the prior actuarial study.  
(3) is from Exhibit WC-11.

We compare the projected ultimate limited losses by year as of June 30, 2015 and July 31, 2016 as shown in Table III-7D.

**Table III-7D**  
**Comparison of Projected Ultimate Limited Losses**  
**as of June 30, 2015 and July 31, 2016**

<b>Claim Period (1)</b>	<b>Projected Ultimate Limited Losses as of 6/30/15 (2)</b>	<b>Projected Ultimate Limited Losses as of 7/31/16 (3)</b>	<b>Change (3) - (2) (4)</b>	<b>Percentage Change (4) / (2) (5)</b>
to 1997/98	\$14,479,585	\$14,600,000	\$120,415	0.8%
1998/99	3,062,000	3,046,000	(16,000)	-0.5%
1999/00	4,892,000	4,897,000	5,000	0.1%
2000/01	5,726,000	5,596,000	(130,000)	-2.3%
2001/02	7,025,000	7,086,000	61,000	0.9%
2002/03	5,977,000	6,024,000	47,000	0.8%
2003/04	4,082,000	4,140,000	58,000	1.4%
2004/05	3,462,000	3,489,000	27,000	0.8%
2005/06	3,268,000	3,332,000	64,000	2.0%
2006/07	3,857,000	3,735,000	(122,000)	-3.2%
2007/08	3,283,000	3,332,000	49,000	1.5%
2008/09	2,155,000	2,018,000	(137,000)	-6.4%
2009/10	3,765,000	3,514,000	(251,000)	-6.7%
2010/11	3,036,000	2,924,000	(112,000)	-3.7%
2011/12	2,733,000	2,501,000	(232,000)	-8.5%
2012/13	2,903,000	2,571,000	(332,000)	-11.4%
2013/14	3,553,000	3,186,000	(367,000)	-10.3%
2014/15	4,806,000	4,687,000	(119,000)	-2.5%
2015/16	4,359,000	4,768,000	409,000	9.4%
2016/17	4,656,000	4,481,000	(175,000)	-3.8%
<b>Total</b>	<b>\$91,079,585</b>	<b>\$89,927,000</b>	<b>(\$1,152,585)</b>	<b>-1.3%</b>

Note: (2) is from the prior actuarial study.  
(3) is from Exhibit WC-9 and Exhibit WC-10..

The District experienced overall favorable loss development through 2014/15, resulting in a decrease in the estimated ultimate losses for these years. The estimate for 2015/16 has increased from the prior projection, due to greater than expected incurred loss development.

Actual loss experience versus expected experience in the prior actuarial study, for both paid and incurred losses, is as shown in Table III-7E.

**Table III-7E**  
**Comparison of Actual and Expected Experience**  
**June 30, 2015 to July 31, 2016**

Claim Period (1)	Paid Losses in the Period			Incurred Losses in the Period		
	Actual (2)	Expected (3)	Difference (2) - (3) (4)	Actual (5)	Expected (6)	Difference (5) - (6) (7)
to 1997/98	\$76,813	\$15,054	\$61,759	\$87,692	\$15,625	\$72,067
1998/99	7,693	3,180	4,513	(16,205)	3,301	(19,506)
1999/00	23,752	5,076	18,676	3,252	5,268	(2,017)
2000/01	9,461	11,403	(1,941)	(110,049)	6,160	(116,209)
2001/02	69,877	21,202	48,675	62,572	7,550	55,021
2002/03	46,775	29,761	17,014	48,407	6,418	41,990
2003/04	45,786	39,935	5,852	55,888	4,379	51,509
2004/05	31,672	66,437	(34,764)	28,897	10,538	18,359
2005/06	19,998	69,761	(49,763)	55,833	10,455	45,378
2006/07	12,957	91,089	(78,132)	(98,516)	19,834	(118,350)
2007/08	46,922	103,553	(56,631)	60,350	33,170	27,180
2008/09	(20,990)	75,697	(96,687)	(98,268)	42,709	(140,978)
2009/10	123,007	224,653	(101,646)	(122,623)	100,051	(222,674)
2010/11	91,489	185,167	(93,678)	(3,057)	114,398	(117,455)
2011/12	88,370	187,489	(99,119)	(33,881)	156,554	(190,434)
2012/13	243,710	324,703	(80,993)	11,038	282,679	(271,641)
2013/14	483,252	468,250	15,003	162,999	420,552	(257,553)
2014/15	965,288	1,230,665	(265,377)	1,189,140	1,295,312	(106,172)
2015/16	636,449	803,666	(167,217)	2,130,585	1,715,485	415,101
Total	\$3,002,282	\$3,956,739	(\$954,457)	\$3,414,053	\$4,250,437	(\$836,384)

Note: (2) and (5) are actual experience from June 30, 2015 to July 31, 2016.  
(3) and (6) are the expected amounts from June 30, 2015 to July 31, 2016.

As part of our analysis, we project ultimate losses by year using paid loss development and incurred loss development (these are defined in the attached Glossary). Table III-7E shows how the paid and incurred claims emerged 12 months later based on loss development factors we selected in the actuarial study valued as of June 30, 2015. This analysis provides a peek into how the claims are actually emerging compared to the expected emergence which is based on historical development patterns.

## 8. Size of Loss Distribution Analysis

Table III-8A shows the distribution of losses in various layers.

**Table III-8A**  
**Size of Loss Distribution**

Layer (1)	Total Reported Claims (2)	Percent of Total (2)/Total(2) (3)	Cumulative Percent of Total (4)	Total Reported Incurred Losses (5)	Percent of Total (5)/Total(5) (6)	Cumulative Percent of Total (7)
(A) \$1 to \$5,000	6,032	81.9%	81.9%	\$5,224,336	6.6%	6.6%
(B) \$5,000 to \$10,000	318	4.3%	86.2%	2,154,878	2.7%	9.3%
(C) \$10,000 to \$25,000	361	4.9%	91.1%	6,005,981	7.6%	16.9%
(D) \$25,000 to \$50,000	261	3.5%	94.6%	9,402,154	11.8%	28.7%
(E) \$50,000 to \$100,000	200	2.7%	97.3%	14,267,706	18.0%	46.7%
(F) \$100,000 to \$250,000	152	2.1%	99.4%	22,788,280	28.7%	75.4%
(G) \$250,000 to \$500,000	38	0.5%	99.9%	12,920,479	16.3%	91.6%
(H) \$500,000 to \$750,000	3	0.0%	99.9%	1,727,603	2.2%	93.8%
(I) \$750,000 to \$1,000,000	1	0.0%	100.0%	983,990	1.2%	95.0%
(J) Over \$1,000,000	3	0.0%	100.0%	3,944,870	5.0%	100.0%
(K) Total (A) ... (J)	7,369	100%		\$79,420,275	100%	

Note: See Exhibit WC-16.

The average cost per claim is about \$10,100. About 86% of the non-zero claims reported are below \$10,000 and represent about 9% of the incurred amounts. The remaining 14% of the claims consume about 91% of the incurred amounts.

We note that no claim has exceeded \$250,000 in the five most recent years (2011/12 through 2015/16).

Table III-8B shows the distribution of claim counts and incurred losses (not developed or trended) by type of benefit.

**Table III-8B**  
**Loss Distribution by Type of Benefit**  
**(2006/07 through 2015/16)**

Year (1)	Claim Counts		Incurred Losses	
	Count (2)	Percentage (3)	Loss (4)	Percentage (5)
(A) Medical Only	3,363	71.8%	\$1,975,327	7.2%
(B) Claims with Indemnity				
(i) Indemnity			7,614,189	27.7%
(ii) Medical			11,369,385	41.4%
(iii) <u>Expense</u>			<u>6,519,998</u>	<u>23.7%</u>
(iv) Subtotal	1,322	28.2%	25,503,572	92.8%
(C) Total (A)+(Biv)	4,685	100%	\$27,478,899	100%

Note: See Exhibit WC-17.

About 72% of the claims reported are Medical Only claims and represent about 7% of the incurred amounts. For the Claims with Indemnity, Indemnity benefits are 27.7%, Medical 41.4%, and expense 23.7% of the total benefit.

## 9. Affirm GASB Statement No. 10

We affirm the conclusions of this report are consistent with GASB Statement No. 10.



## Conditions and Limitations

It is important to understand the conditions and limitations listed below. Each chapter and section is an integral part of the whole study. If there are questions, please contact Aon for clarification.

- **Data Quality** In conducting this analysis, we relied upon the provided data without audit or independent verification; however, we reviewed it for reasonableness and consistency. Any inaccuracies in quantitative data or qualitative representations could have a significant effect on the results of our review and analysis. Any material discrepancies discovered in the loss data by the organization or any other parties should be reported to us immediately, and if warranted, we will make appropriate amendments to the report.
- **Economic Environment.** Unless otherwise stated, we assumed the current economic conditions will continue in the foreseeable future.
- **Insurance Coverage.** Unless otherwise stated, we assumed no insurance coverage changes (including coverage provided by the organization to others) subsequent to the date this study was prepared. This includes coverage language, self-insured retention, limitations and similar issues.
- **Insurance Solvency.** Unless otherwise stated, we assumed all insurance purchased by the organization is from solvent sources payable in accordance with terms of the coverage document.
- **Interest Rate.** The exhibits specify the annual interest rate used.
- **Methodology.** In this study, different actuarial methods were applied. In some instances, the methods yield significantly disparate results. The estimates, projections and recommendations in this study reflect our judgments as to the best method or combination of methods that are most reliable and reflective of the exposure to loss.
- **Reproduction.** Use of this report is limited to the organization for the specific purpose described in the Introduction section. Other uses are prohibited without an executed release with Aon.

Distribution by the organization is unrestricted. The report should only be distributed in its entirety including all supporting exhibits.

- **Risk and Variability.** Insurance is an inherently risky enterprise. Actual losses may vary significantly from our estimates, projections and recommendations. They may emerge higher or lower.

- **Statutory and Judicial Changes.** Legislatures and judiciaries may change statutes that govern indemnification. This includes benefit levels for workers compensation, immunities and limitations for liability, and other similar issues. Unless otherwise stated, we assumed no statutory changes subsequent to the date this study was prepared.
- **Supplemental Data.** In addition to the data provided by the organization, we supplemented our analysis with data from similar organizations and insurance industry statistics, as we deemed appropriate.
- **Usage.** This study has been prepared for the usage of the organization shown on the transmittal page. It was not prepared for and may not be appropriate for use by other organizations. Other organizations should obtain written permission from Aon prior to use of this study.

## Glossary of Actuarial Terms

### Actuarial Methods (Most Common)

A major objective of an actuarial study is to statistically project ultimate losses. The following actuarial methods are the most common:

- Developed Paid Losses
- Developed Reported Incurred Losses
- Developed Case Reserves
- Frequency Times Severity Analysis
- Loss Rate Analysis

The following describes each method:

1. **Developed Paid Losses.** Paid losses represent the amounts actually paid to claimants (less excess insurance recoveries). As time goes on, loss payments continue until all claims are closed and there are no remaining payments expected. At this time, the ultimate losses for the claim period are known. This common process is called “paid loss development.”

Paid loss development is an extrapolation of actual dollars paid. It does not depend on case reserve estimates. A potential shortcoming of utilizing this method is that only a small fraction of total payments have been made for the most recent claim periods. Extrapolating ultimate losses based on small amounts of actual payments may be speculative. A second potential shortcoming is that payment patterns can change over time.

2. **Developed Reported Incurred Losses.** Reported incurred losses are paid losses plus case reserves. In most programs, total reported incurred losses underestimate the ultimate losses. Over time, as more information about a body of claims becomes known, they are adjusted either up or down until they are closed. Though many individual claims settle for less than what was estimated, these decreases are generally more than offset by increases in the cost of other claims for which new information has emerged.

The net effect is that total estimated costs are often revised upward over time. This normal process is called “reported incurred loss development.” Actuaries typically review the development patterns of the recent past to make projections of the expected future loss development and, therefore, estimations of ultimate losses.

3. **Developed Case Reserves.** A case reserve is an estimate of the unpaid amount established by claims adjusters for which a particular claim will ultimately be settled or adjudicated. The developed case reserves method is a hybrid of the paid loss development and reported incurred loss development methods. It relies on the historical adequacy of case reserves to predict ultimate losses.

4. **Frequency Times Severity Analysis.** The frequency times severity analysis is an actuarial method that uses a preliminary projection of ultimate losses to project claims severity. The claims severity times the number of claims is a predictor of ultimate losses. The focus of the frequency times severity analysis is that ultimate losses each period are dependent on the number of claims.
5. **Loss Rate Analysis.** The loss rate analysis is based on the historical loss rates per exposure unit (such as payroll, vehicles or property value). The loss rates (projected ultimate losses divided by exposure units) are trended to reflect the effect of claim cost inflation and retention changes. The trended loss rates represent the rates that one would see if all of the claims had been handled in the claim cost environment that will be present in the upcoming period. The trended loss rate times the projected exposure units is a predictor of losses.
6. **Bornhuetter-Ferguson Method (B-F).** The B-F method is an actuarial method that weights a preliminary projection of ultimate losses with projections of ultimate losses determined by other actuarial methods (usually the developed paid losses and developed reported incurred losses methods). For less mature claim periods, the B-F method leans more heavily to the preliminary projection. It gradually converges to the projections of ultimate losses determined by the other actuarial methods as the claim periods mature.

## **Actuary**

A specialist trained in mathematics, statistics, and finance who is responsible for rate, reserve, and dividend calculations and other statistical studies.

## **Allocated Loss Adjustment Expenses**

Allocated loss adjustment expenses (ALAE) are the direct expenses to settle specific claims. These expenses are primarily legal expenses.

Governmental Accounting Standards Board (GASB) Statement No. 10 requires that ALAE be included in financial statements and that they be calculated by actuarial methods.

## **American Academy of Actuaries**

A society concerned with the development of education in the field of actuarial science and with the enhancement of standards in the actuarial field. Members may use the designation MAAA (Member, American Academy of Actuaries).

## **Benefits**

The financial reimbursement and other services provided insureds by insurers under the terms of an insurance contract. An example would be the benefits listed under a life or health insurance policy or benefits as prescribed by a workers compensation law.

## **Casualty Actuarial Society**

A professional society for actuaries in areas of property and casualty insurance work. This society grants the designation of Associate of the Casualty Actuarial Society (ACAS) and Fellow of the Casualty Actuarial Society (FCAS).

## **Claim**

Demand by an individual or entity to recover for a loss.

## **Claims Made**

A policy written on this basis covers only those claims that are made during the policy period. Coverage for prior acts is provided back to what is known as the retroactive date, which is the effective date of the original claims made policy with the same insurer.

## **Composite Rate**

A single rate with a single basis of premium (e.g., payroll or sales). For this single rate the insured is covered for a variety of hazards, such as premises and operations, completed operations, products liability, and automobile. Its primary value is to compute premium simply.

## **Confidence Level**

A confidence level is the statistical certainty that an actuary believes funding will be sufficient. For example, an 80% confidence level means that the actuary believes funding will be sufficient in eight years out of ten.

Confidence levels are determined based on mathematical models. Coverages that are low frequency and high severity (such as excess liability) are subject to greater risk than coverages that are high frequency and low severity (such as automobile physical damage). Therefore, they need a greater margin to attain a given confidence level.

## **Coverage**

The scope of the protection provided under a contract of insurance.

## **Credibility**

Credibility is the belief that the sample data is an accurate reflection of the larger population. Credibility is highest when the sample data is large and the standard deviation (discussed later) of the larger population is low.

## **Dates**

There are at least three milestone dates in a claim. They are the date of injury or accident, the date of report and the date of closure. It is best if each of these dates is recorded. Some organizations may also keep the date a claim becomes a lawsuit, as opposed to a demand. Aon recommends this additional level of detail, especially if the data is to be used for litigation management.

## **Deductible**

The portion of an insured loss to be borne by the insured before he is entitled to recovery from the insurer. Deductibles may be expressed as a dollar amount, percentage or waiting period.

## **Disability**

A condition that curtails a person's ability to carry on his normal pursuits. A disability may be partial or total, and temporary or permanent.

## **Dividend (Policyholder)**

The return of part of the premium paid for a policy issued on a participating basis by either a mutual or a stock insurer.

## **Estimated Outstanding Losses**

Estimated outstanding losses are the cost of claims that have occurred but have not yet been paid. They typically include indemnification and allocated loss adjustment expenses (ALAE), but not unallocated loss adjustment expenses (ULAE).

Estimated outstanding losses are calculated as projected ultimate losses less paid losses. Alternatively, they are the sum of case reserves and incurred but not reported (IBNR) claims.

Estimated outstanding losses are usually the largest single item listed as a liability on the balance sheet of a public entity's financial statement. GASB Statement No. 10 requires they be calculated by actuarial methods. Other common names for estimated outstanding losses are outstanding claims liabilities and unpaid claims.

## **Experience Rating**

A method of adjusting the premium for a risk based on past loss experience for that risk compared to loss experience for an average risk.

## Exposure Data

Exposure data refers to the activities of the organization. For example, payroll is the most common exposure measure for workers compensation. Aon suggests collecting exposure data with the following characteristics:

- **Readily Available.** The exposure data should be easily obtained. It is best if it is a byproduct of other activities, although this is not always possible. If getting data is arduous, it may discourage collection.
- **Vary With Losses.** The exposure data should correlate directly with losses. The ideal situation is where exposure and expected losses move in tandem. The exposure base needs to be fitting to the coverage. For example, the number of employees may vary with property losses (more employees = more office space = more losses), but property value is a clearly superior exposure base for property losses.

## Generally Accepted Accounting Principles (GAAP)

These principles are intended to produce financial results (in the insurance industry) consistent with those of other industries and to assure consistency in financial reporting.

## Incurred But Not Reported

IBNR is really comprised of two distinct items. These are the development of known case reserves (incurred but not enough reported [IBNER] and incurred but not yet reported [IBNYR]).

IBNER are the actuary's estimate of the inadequacy of case reserves. Most claims settle at amounts close to what is set by the claims administrator. Some claims close favorably and some emerge as more expensive. On balance, case reserves tend to be too low (especially for recent years). IBNER is the actuary's estimate of the amount total case reserves will rise upon closure.

IBNYR refers to those claims that have occurred, but have not yet been reported. A classic example is medical malpractice claim reported several years after the medical procedure was performed.

## Insurance Services Office (ISO)

An organization of the property and casualty insurance business designed to gather statistics, promulgate rates, and develop policy forms.

## Investment Income

The return received by entities from their investment portfolios, including interest, dividends and realized capital gains on stocks. Realized capital gains means the profit realized on



assets that have actually been sold for more than their purchase price.

### **Limited**

Most programs purchase excess insurance for catastrophic claims. For example, they may purchase coverage for claims above a \$500,000 per occurrence self-insured retention. “Limited” refers to an estimate or projection being limited to the self-insured retention. In contrast, “unlimited” means a loss projection not limited to the self-insured retention.

Other common names for limited are net of excess insurance or capped losses.

### **Loss Development**

The difference between the amount of losses initially estimated by the insurer and the amount reported in an evaluation on a later date. Loss development is typically measured for paid losses, reported incurred losses and claim counts.

### **Manual Rates**

Usually, the published rate for some unit of insurance. An example is in the workers compensation manual, where the rates shown apply to each \$100 of the payroll of the insured, \$100 being the “unit.”

### **National Council on Compensation Insurance (NCCI)**

An association of workers compensation insurance companies whose main functions are collecting statistics and calculating rates, establishing policy wording, developing experience and retrospective rating plans, and serving as the filing organization for member companies.

### **Net**

Many pooling programs assign deductibles to members. For example, each member may have a \$5,000 per claim deductible. “Net” refers to a loss estimate or projection that excludes amounts below member deductibles.

### **Occurrence**

An event that results in an insured loss. In some lines of insurance, such as general liability, it is distinguished from accident in that the loss does not have to be sudden and fortuitous and can result from continuous or repeated exposure that results in bodily injury or property damage neither expected nor intended by the insured.

## **Pool**

An organization of entities through which particular types of risks are written with the premiums, losses, and expenses shared in agreed amounts among the members belonging to the organization.

## **Premium**

The price of insurance protection for a specified risk for a specified period of time.

## **Present Value**

The amount of money that future amounts receivable are currently worth. For example, a Life Insurance policy may provide for payments to be made monthly for ten years. The present value of that money would be less than the total amount of the regular periodic payments for 10 years because of the amount of interest that a present lump sum could earn during the term than the payments otherwise would have been made.

## **Probability**

The probability is the likelihood of an event. It is a measure of how likely a value or event is to occur. It can be measured from data by calculating the number of occurrences of the value or event divided by the total number of occurrences. This calculation can be converted to a percentage. For example, tossing a coin has a 50% probability of heads or tails.

## **Projected Losses Paid**

Projected losses paid are the projected claims disbursements in a period, regardless of when the claim occurred. They typically include indemnification and ALAE, but not unallocated loss adjustment expenses (ULAE).

“Projected losses paid” is a cash-flow analysis that can be used in making investment decisions.

## **Projected Ultimate Losses**

Projected ultimate losses are the accrual value of claims. They are the total amount that is expected to be paid in a particular claim period after all claims are closed. Projected ultimate losses are the total loss costs for a particular period. They typically include indemnification and ALAE, but not ULAE.

Other common names for projected ultimate losses are expected losses, ultimate losses and total losses.

## **Rate**

The cost of a given unit of insurance. For example, in life insurance, it is the price of \$1,000 of the face amount. In property insurance, it is the rate per \$100 of value to be insured. The premium is the rate multiplied by the number of units of insurance purchased.

## **Retrospective Rating**

A method for which the final premium is not determined until the end of the coverage period, and is based on the insured's own loss experience for that same period. It is usually subject to a maximum and minimum premium. A plan of this type can be used in various types of insurance, especially workers compensation and liability, and is usually elected by only very large insureds.

## **Salvage**

Property taken over by an entity to reduce its loss. Automobile physical damage losses can be reduced by the sale of recovered vehicles.

## **Schedule Rating**

The application of debits or credits within established ranges for various characteristics of a risk according to an established schedule of items. Under liability and automobile insurance, the schedule rating plan allows credits and debits for various good or bad features of a particular commercial risk. An example in automobile schedule rating would be allowing credits for driver training classes or fleet maintenance programs.

## **Self-Insurance Retention (SIR)**

That portion of a risk or potential loss assumed by an insured. It is often in the form of a per occurrence deductible.

## **Society of Actuaries (SOA)**

A professional society for actuaries in areas of pensions, and life and health insurance work. The SOA grants the designation Associate of the Society of Actuaries (ASA) and Fellow of the Society of Actuaries (FSA).

## **Standard Premium**

Most often used in connection with retrospective rating for Workers Compensation and General Liability Insurance. It is the premium of which the basic premium is a percentage and is developed by applying the regular rates to an insured's payroll.

## **State Fund**

A fund set up by a state government to finance a mandatory insurance system, such as Workers Compensation or non-occupational disability benefits. Such a fund may be monopolistic, i.e., purchasers of the type of insurance required must place it in the state fund; or it may be competitive, i.e., an alternative to private insurance if the purchaser desires to use it.

## **Statutory Accounting Principles (SAP)**

Those principles required by statute that must be followed by an insurance company or other similar entity when submitting its financial statement to the state insurance department. Such principles differ from (GAAP) in some important respects. For one thing SAP requires that expenses must be recorded immediately and cannot be deferred to track with premiums as they are earned and taken into revenue.

## **Unallocated Loss Adjustment Expenses**

Unallocated loss adjustment expenses (ULAE) are the indirect expenses to settle claims. These expenses are primarily administration and claims handling expenses.

GASB Statement No. 10 requires that ULAE be included in financial statements and that they be calculated by actuarial methods.

**Exhibits**

The attached exhibits detail our analysis.

Data Summary as of July 31, 2016  
Losses Limited to Self-Insured Retention

Claim Period (1)	Specific Self-Insured Retention (2)	Aggregate Retention (3)	Months of Development 7/31/16 (4)	Payroll (000) (5)	Reported Claims 7/31/16 (6)	Open Claims 7/31/16 (7)	Limited Paid Losses 7/31/16 (8)	Limited Case Reserves 7/31/16 (9)	Limited Reported Incurred Losses 7/31/16 (10)
to 1997/98	See Note	None	229.0	Not Provided	213	12	\$14,044,947	\$474,074	\$14,519,022
1998/99	Unlimited	None	217.0	209,650	129	4	2,974,048	60,550	3,034,598
1999/00	Unlimited	None	205.0	224,325	273	4	4,739,009	131,096	4,870,104
2000/01	Unlimited	None	193.0	237,785	679	6	5,467,701	105,905	5,573,606
2001/02	Unlimited	None	181.0	249,675	789	5	6,755,709	274,089	7,029,798
2002/03	Unlimited	None	169.0	307,072	693	4	5,803,841	183,813	5,987,654
2003/04	Unlimited	None	157.0	294,759	616	2	4,081,810	48,494	4,130,304
2004/05	Unlimited	None	145.0	284,445	487	6	3,190,833	251,098	3,441,931
2005/06	Unlimited	None	133.0	289,808	466	6	3,119,978	177,464	3,297,442
2006/07	Unlimited	None	121.0	331,250	507	4	3,619,705	95,994	3,715,699
2007/08	Unlimited	None	109.0	342,744	503	11	3,024,617	254,179	3,278,797
2008/09	Unlimited	None	97.0	322,456	485	3	1,981,243	24,110	2,005,353
2009/10	1,000,000	None	85.0	328,981	498	10	3,236,770	185,149	3,421,919
2010/11	1,000,000	None	73.0	315,947	502	14	2,533,596	242,765	2,776,361
2011/12	1,000,000	None	61.0	310,723	461	20	1,988,151	290,395	2,278,546
2012/13	1,000,000	None	49.0	313,335	447	18	1,739,045	424,262	2,163,307
2013/14	1,000,000	None	37.0	327,427	421	36	1,651,293	731,359	2,382,652
2014/15	1,000,000	None	25.0	346,464	458	61	1,596,747	1,721,433	3,318,180
2015/16	1,000,000	None	13.0	385,124	403	95	636,449	1,494,137	2,130,585
2016/17	1,000,000	None	1.0	381,619	16	15	1,304	63,112	64,415
Total					9,046	336	\$72,186,796	\$7,233,479	\$79,420,275

\* The specific self-insured retention changes are as follows:

Effective Date	Retention
07/01/86	Unlimited
11/01/09	1,000,000

(8), (9) and (10) are net of the specific self-insured retention and other recoveries.

Data was provided by the District.

SANTA ANA UNIFIED SCHOOL DISTRICT  
WORKERS' COMPENSATION

Exhibit WC-1 (page 2)

Data Summary as of July 31, 2016  
Unlimited Losses

Claim Period (1)	Specific Self-Insured Retention (2)	Aggregate Retention (3)	Months of Development 7/31/16 (4)	Payroll (000) (5)	Reported Claims 7/31/16 (6)	Open Claims 7/31/16 (7)	Unlimited Paid Losses 7/31/16 (8)	Unlimited Case Reserves 7/31/16 (9)	Unlimited Reported Incurred Losses 7/31/16 (10)
to 1997/98	Unlimited	None	229.0	Not Provided	213	12	\$14,050,032	\$474,074	\$14,524,106
1998/99	Unlimited	None	217.0	209,650	129	4	2,974,063	60,550	3,034,613
1999/00	Unlimited	None	205.0	224,325	273	4	4,757,420	131,096	4,888,516
2000/01	Unlimited	None	193.0	237,785	679	6	5,468,422	105,905	5,574,327
2001/02	Unlimited	None	181.0	249,675	789	5	6,755,739	274,089	7,029,828
2002/03	Unlimited	None	169.0	307,072	693	4	5,840,072	183,813	6,023,885
2003/04	Unlimited	None	157.0	294,759	616	2	4,082,114	48,494	4,130,609
2004/05	Unlimited	None	145.0	284,445	487	6	3,190,863	251,098	3,441,961
2005/06	Unlimited	None	133.0	289,808	466	6	3,119,978	177,464	3,297,442
2006/07	Unlimited	None	121.0	331,250	507	4	3,619,705	95,994	3,715,699
2007/08	Unlimited	None	109.0	342,744	503	11	3,024,617	254,179	3,278,797
2008/09	Unlimited	None	97.0	322,456	485	3	1,981,243	24,110	2,005,353
2009/10	Unlimited	None	85.0	328,981	498	10	3,236,770	185,149	3,421,919
2010/11	Unlimited	None	73.0	315,947	502	14	2,533,596	242,765	2,776,361
2011/12	Unlimited	None	61.0	310,723	461	20	1,995,651	290,395	2,286,046
2012/13	Unlimited	None	49.0	313,335	447	18	1,739,045	424,262	2,163,307
2013/14	Unlimited	None	37.0	327,427	421	36	1,651,293	731,359	2,382,652
2014/15	Unlimited	None	25.0	346,464	458	61	1,596,747	1,721,433	3,318,180
2015/16	Unlimited	None	13.0	385,124	403	95	636,449	1,494,137	2,130,585
2016/17	Unlimited	None	1.0	381,619	16	15	1,304	63,112	64,415
Total					9,046	336	\$72,255,123	\$7,233,479	\$79,488,602

(8), (9) and (10) are gross of the specific self-insured retention and other recoveries.

Data was provided by the District.



Summary of Percent Losses Paid, Losses Reported and Claims Reported

Months of Development (1)	Percent Losses Paid (2)	Percent Losses Reported (3)	Percent Claims Reported (4)	Months of Development (5)	Percent Losses Paid (6)	Percent Losses Reported (7)	Percent Claims Reported (8)
360.0	99.9%	100.0%	100.0%	349.0	99.8%	100.0%	100.0%
348.0	99.8%	100.0%	100.0%	337.0	99.8%	100.0%	100.0%
336.0	99.8%	100.0%	100.0%	325.0	99.7%	100.0%	100.0%
324.0	99.7%	100.0%	100.0%	313.0	99.6%	100.0%	100.0%
312.0	99.5%	100.0%	100.0%	301.0	99.4%	100.0%	100.0%
300.0	99.4%	100.0%	100.0%	289.0	99.1%	100.0%	100.0%
288.0	99.1%	100.0%	100.0%	277.0	98.7%	100.0%	100.0%
276.0	98.7%	100.0%	100.0%	265.0	98.2%	100.0%	100.0%
264.0	98.1%	100.0%	100.0%	253.0	97.4%	99.9%	100.0%
252.0	97.3%	99.9%	100.0%	241.0	96.3%	99.5%	100.0%
240.0	96.2%	99.5%	100.0%	229.0	96.0%	99.4%	100.0%
228.0	96.0%	99.4%	100.0%	217.0	95.7%	99.3%	100.0%
216.0	95.7%	99.3%	100.0%	205.0	95.3%	99.2%	100.0%
204.0	95.3%	99.2%	100.0%	193.0	94.9%	99.1%	100.0%
192.0	94.8%	99.1%	100.0%	181.0	94.2%	99.0%	100.0%
180.0	94.2%	99.0%	100.0%	169.0	93.5%	98.9%	100.0%
168.0	93.4%	98.9%	100.0%	157.0	92.7%	98.8%	100.0%
156.0	92.7%	98.8%	100.0%	145.0	91.8%	98.7%	100.0%
144.0	91.8%	98.7%	100.0%	133.0	90.5%	98.4%	100.0%
132.0	90.4%	98.4%	100.0%	121.0	88.8%	98.1%	100.0%
120.0	88.6%	98.1%	100.0%	109.0	86.6%	97.7%	100.0%
108.0	86.5%	97.6%	100.0%	97.0	84.2%	96.7%	100.0%
96.0	83.9%	96.7%	100.0%	85.0	81.3%	94.9%	100.0%
84.0	81.1%	94.8%	100.0%	73.0	76.6%	92.5%	100.0%
72.0	76.2%	92.3%	100.0%	61.0	71.6%	89.0%	100.0%
60.0	71.2%	88.7%	100.0%	49.0	65.8%	83.8%	100.0%
48.0	65.3%	83.3%	100.0%	37.0	55.3%	75.1%	99.9%
36.0	54.4%	74.4%	99.9%	25.0	42.9%	65.5%	99.4%
24.0	41.9%	64.7%	99.4%	13.0	18.8%	40.3%	97.2%
12.0	16.7%	38.0%	97.0%	1.0	1.4%	3.2%	8.1%

(2) is from Exhibit WC-2 (page 2).

(3) is from Exhibit WC-2 (page 3).

(4) is from Exhibit WC-2 (page 4).

(6), (7) and (8) are interpolated, based on (2), (3) and (4), respectively.

SANTA ANA UNIFIED SCHOOL DISTRICT  
WORKERS' COMPENSATION  
Historical Unlimited Paid Losses (\$000) and Unlimited Paid Loss Development

I. Historical Unlimited Paid Losses (\$000)

Claim Period	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216	228	240
to 1996/97																				
1997/98				1,536	2,637	2,960	3,145	3,292	3,593	4,008	4,170	4,222	4,359	4,486	4,519	4,534	\$8,875	\$8,962	\$9,227	\$9,447
1998/99				2,525	1,802	2,897	2,114	2,287	2,448	2,521	2,563	2,712	2,766	2,789	2,867	2,914	4,551	4,569	4,604	
1999/00				3,001	2,818	3,315	3,394	3,662	3,869	3,951	4,027	4,135	4,178	4,226	4,705	4,734	2,966	2,974		
2000/01				3,406	3,315	3,833	4,366	4,593	4,822	5,059	5,207	5,300	5,419	5,437	5,489	5,468	4,757			
2001/02	776	1,546	2,851	3,708	3,922	4,490	5,054	5,516	5,754	5,970	6,145	6,269	6,359	6,686	6,756					
2002/03	827	1,968	2,774	3,406	4,346	4,945	5,257	5,444	5,562	5,629	5,674	5,766	5,793	5,840						
2003/04	483	1,405	2,240	2,856	3,492	3,709	3,848	3,962	3,988	4,026	4,034	4,036	4,082							
2004/05	423	1,246	1,715	2,065	2,257	2,573	2,905	2,959	3,058	3,097	3,159	3,191								
2005/06	595	1,395	1,923	2,277	2,496	2,777	2,878	2,986	3,019	3,100	3,120									
2006/07	1,066	2,264	2,629	2,838	3,164	3,234	3,518	3,578	3,607	3,620										
2007/08	507	1,520	2,008	2,434	2,664	2,761	2,916	2,978	3,025											
2008/09	490	1,008	1,361	1,659	1,826	1,943	2,002	1,981												
2009/10	580	1,735	2,543	3,025	2,982	3,114	3,237													
2010/11	707	1,375	1,785	2,349	2,442	2,534														
2011/12	506	1,303	1,641	1,907	1,996															
2012/13	525	1,197	1,495	1,739																
2013/14	472	1,168																		
2014/15	631	1,597																		
2015/16	636																			

II. Unlimited Paid Loss Development

Claim Period	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-228	228-240	240-Ult
to 1996/97																				
1997/98				1,173	1,122	1,063	1,047	1,092	1,115	1,040	1,013	1,032	1,029	1,008	1,003	1,004	1,010	1,030	1,004	1,024
1998/99				1,116	1,084	1,072	1,082	1,070	1,030	1,017	1,058	1,020	1,008	1,028	1,017	1,018	1,004	1,006		
1999/00				1,105	1,064	1,132	1,079	1,057	1,021	1,019	1,027	1,010	1,012	1,013	1,006	1,005	1,003			
2000/01	2,606	1,588	1,222	1,105	1,156	1,139	1,062	1,050	1,049	1,029	1,018	1,022	1,003	1,004	1,002					
2001/02	2,381	1,409	1,195	1,152	1,145	1,126	1,091	1,043	1,038	1,029	1,019	1,016	1,016	1,010						
2002/03	2,909	1,595	1,275	1,223	1,138	1,063	1,035	1,022	1,012	1,008	1,016	1,005	1,008							
2003/04	2,346	1,376	1,205	1,093	1,062	1,037	1,030	1,009	1,007	1,002	1,001	1,011								
2004/05	2,346	1,378	1,205	1,093	1,140	1,129	1,019	1,033	1,013	1,020	1,010									
2005/06	2,085	1,162	1,079	1,115	1,113	1,036	1,038	1,011	1,027	1,006										
2006/07	2,998	1,321	1,212	1,094	1,037	1,056	1,017	1,008	1,004											
2007/08	2,056	1,350	1,219	1,101	1,064	1,030	0,990													
2008/09	2,992	1,466	1,190	0,979	1,051	1,040														
2009/10	1,943	1,298	1,316	1,040	1,037															
2010/11	2,281	1,260	1,162	1,046																
2011/12	2,575																			
2012/13	2,281																			
2013/14	2,476																			
2014/15	2,529																			
2015/16																				

Average All	2,509	1,377	1,216	1,107	1,089	1,078	1,042	1,037	1,032	1,019	1,020	1,017	1,019	1,033	1,007	1,009	1,005	1,019	1,093	1,040
Wtd 3	2,434	1,305	1,218	1,016	1,050	1,043	1,012	1,011	1,014	1,009	1,010	1,011	1,022	1,035	1,007	1,008	1,007	1,019	1,001	1,004
Last 3	2,429	1,306	1,214	1,022	1,051	1,042	1,009	1,012	1,014	1,009	1,009	1,011	1,021	1,043	1,008	1,009	1,005	1,043	1,001	1,004
Last 5	2,429	1,324	1,191	1,060	1,042	1,044	1,019	1,012	1,011	1,011	1,015	1,013	1,009	1,015	1,008	1,009	1,005	1,043	1,001	1,004
x-tilt, low																				
Similar Previous	2,774	1,521	1,285	1,154	1,104	1,071	1,055	1,042	1,034	1,027	1,021	1,017	1,017	1,014	1,013	1,012	1,011	1,010	1,001	1,004
Selected Cumulative Percent	2,500	1,300	1,200	1,090	1,070	1,065	1,035	1,030	1,025	1,020	1,015	1,010	1,008 #	1,008	1,007	1,005	1,004	1,003	1,002	1,004
	5,973	2,389	1,838	1,531	1,405	1,313	1,233	1,191	1,157	1,128	1,106	1,090	1,079	1,071	1,062	1,055	1,049	1,045	1,042	1,040
	16.7%	41.9%	54.4%	65.3%	71.2%	76.2%	81.1%	83.9%	86.5%	88.6%	90.4%	91.8%	92.7%	93.4%	94.2%	94.8%	95.3%	95.7%	96.0%	96.2%

Last diagonal is valued as of 7/31/16.

Amounts are unlimited (gross of excess insurance).

Data was provided by the District.

SANTA ANA UNIFIED SCHOOL DISTRICT  
WORKERS' COMPENSATION

Historical Unlimited Reported Incurred Losses (\$000) and Unlimited Reported Incurred Loss Development

I. Historical Unlimited Reported Incurred Losses (\$000)

Claim Period	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216	228	240
to 1996/97																				
1997/98				2,389	3,803	3,912	3,931	4,017	4,392	4,452	4,484	4,481	4,810	4,925	4,763	4,701	\$9,583	\$9,591	\$9,606	\$9,770
1998/99			3,433	3,587	3,705	2,785	2,749	2,781	2,778	2,763	2,717	2,817	2,976	3,009	3,005	3,047	4,709	4,706	4,754	
1999/00				4,506	4,710	4,747	5,041	5,167	5,291	5,933	6,166	6,062	6,479	4,383	4,891	4,885	3,051	3,035		
2000/01		3,193	3,814	4,717	4,921	5,217	5,662	6,251	7,249	7,301	7,368	7,576	7,861	5,693	5,684	5,574	4,869			
2001/02	2,324	3,437	4,285	4,799	5,325	5,754	5,791	6,009	5,939	5,901	5,938	5,938	5,975	6,024	7,030					
2002/03	1,734	3,564	3,314	3,504	3,916	4,147	4,133	4,164	4,114	4,109	4,072	4,075	4,131							
2003/04	2,239	3,164	2,540	2,840	3,916	3,676	3,393	3,291	3,429	3,391	3,413	3,442								
2004/05	798	1,534	2,190	2,540	2,988	3,708	3,663	3,683	3,664	3,716										
2005/06	1,011	1,952	2,499	2,876	3,913	4,010	3,996	3,839	3,814	3,716										
2006/07	1,538	2,924	3,342	3,920	3,708	3,659	3,947	3,839	3,814	3,716										
2007/08	1,205	2,580	3,232	3,763	3,502	3,290	3,302	3,218	3,279											
2008/09	1,189	2,109	2,313	2,035	2,226	2,178	2,104	2,005												
2009/10	2,364	4,962	4,389	4,189	3,486	3,545	3,422													
2010/11	2,493	2,195	2,442	2,762	2,779	2,776														
2011/12	1,991	2,486	2,401	2,320	2,286															
2012/13	2,162	2,156	2,152	2,163																
2013/14	1,293	2,220	2,383																	
2014/15	2,129	3,318																		
2015/16	2,131																			

II. Unlimited Reported Incurred Loss Development

Claim Period	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-228	228-240	240-Ult
to 1996/97																				
1997/98				1,042	1,029	1,005	1,022	1,093	1,014	1,003	0,989	1,078	1,024	0,967	0,987	1,002	1,001	1,002	1,010	
1998/99			1,045	1,033	1,114	0,987	1,011	0,989	0,995	0,983	1,037	1,057	1,011	0,999	1,014	1,001	0,995			
1999/00				1,033	1,054	1,035	1,012	1,020	1,013	1,030	1,029	0,978	0,997	1,020	0,998	1,001				
2000/01		1,195	1,182	1,043	1,008	1,062	1,029	1,020	1,121	1,043	0,980	0,967	0,972	0,998	0,981					
2001/02	1,479	1,273	1,120	1,043	1,060	1,085	1,104	1,160	1,007	1,009	1,028	0,998	0,921	1,009						
2002/03	2,056	1,202	1,057	1,118	1,059	0,996	1,038	0,995	0,993	0,994	1,006	1,006	1,008							
2003/04	1,413	1,047	1,057	1,118	1,059	0,996	1,038	0,995	0,993	0,994	1,006	1,006	1,008							
2004/05	1,923	1,428	1,160	1,141	1,268	0,923	0,970	0,988	0,999	0,991	1,001	1,014								
2005/06	1,931	1,280	1,151	1,361	1,025	0,922	0,996	0,995	0,985	1,017										
2006/07	1,901	1,173	0,946	0,931	0,987	1,079	0,973	0,993	0,974											
2007/08	2,141	1,253	1,164	0,931	0,939	1,003	0,975	1,019												
2008/09	1,773	1,097	0,880	1,094	0,979	0,966	0,963													
2009/10	2,099	0,884	0,954	0,832	1,017	0,965														
2010/11	0,880	1,113	1,131	1,006	0,999															
2011/12	1,249	0,966	0,966	0,985																
2012/13	0,997	0,998	1,005																	
2013/14	1,716																			
2014/15	1,559																			
2015/16																				
Average All	1,651	1,140	1,076	1,049	1,044	1,003	1,008	1,030	0,999	1,008	1,011	1,014	0,989	1,019	0,995	1,001	0,998	1,006	1,017	
Wtd 3	1,378	1,011	0,936	0,922	1,001	0,979	0,989	1,002	0,949	1,004	1,005	1,004	0,963	1,034	0,995	1,001	0,999	1,001		
Last 3	1,424	1,013	1,034	0,941	0,998	0,978	0,967	1,002	0,945	1,005	1,005	1,006	0,967	1,042	0,998	1,001	0,998			
Last 5 x-til low	1,268	1,013	0,975	0,974	0,988	0,978	0,972	1,002	0,965	1,003	1,005	0,994	0,992	1,002	0,998	1,001				
Similar	1,712	1,228	1,131	1,076	1,058	1,038	1,029	1,020	1,022	1,014	1,012	1,011	1,008	1,008	1,004	1,006	1,006	1,002	1,047	1,002
Previous	1,700	1,175	1,125	1,065	1,040	1,027	1,020	1,010	1,005	1,003	1,003	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	
Selected	1,700	1,150	1,120	1,065	1,040	1,027	1,020	1,010	1,005	1,003	1,003	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,005
Cumulative	2,628	1,546	1,344	1,200	1,127	1,084	1,055	1,034	1,024	1,019	1,016	1,013	1,012	1,011	1,010	1,009	1,008	1,007	1,006	1,005
Percent	38.0%	64.7%	74.4%	83.3%	88.7%	92.3%	94.8%	96.7%	97.6%	98.1%	98.4%	98.7%	98.8%	98.9%	99.0%	99.1%	99.2%	99.3%	99.4%	99.5%

Last diagonal is valued as of 7/31/16.

Amounts are unlimited (gross of excess insurance).

Data was provided by the District.

SANTA ANA UNIFIED SCHOOL DISTRICT  
WORKERS' COMPENSATION  
Historical Reported Claims and Reported Claim Development

I. Historical Reported Claims

Claim Period	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216	228	240
to 1996/97																				
1997/98					108	108	108	108	108	108	108	108	108	108	108	108	101	101	101	104
1998/99				123	125	125	126	126	126	126	126	126	126	126	126	126	108	108	109	
1999/00				272	272	273	273	273	273	273	273	273	273	273	273	273	273	128	129	
2000/01		675	676	677	677	677	678	678	679	680	680	680	679	679	679	679	273	273	103	
2001/02	613	628	632	637	689	787	787	788	788	789	789	789	789	789	789	789	273	273	103	
2002/03	589	590	598	689	691	691	691	691	691	692	692	692	692	692	692	692	273	273	103	
2003/04	424	398	610	611	613	615	615	615	615	615	615	615	615	615	615	615	273	273	103	
2004/05	370	477	481	482	482	484	486	486	486	486	487	487	487	487	487	487	273	273	103	
2005/06	448	464	466	466	466	466	466	466	466	466	466	466	466	466	466	466	273	273	103	
2006/07	488	502	503	504	504	504	507	507	507	507	507	507	507	507	507	507	273	273	103	
2007/08	491	499	500	501	502	503	503	503	503	503	503	503	503	503	503	503	273	273	103	
2008/09	473	484	483	485	485	485	486	486	486	486	486	486	486	486	486	486	273	273	103	
2009/10	487	496	498	497	497	497	497	497	497	497	497	497	497	497	497	497	273	273	103	
2010/11	487	494	497	501	502	502	502	502	502	502	502	502	502	502	502	502	273	273	103	
2011/12	453	460	461	461	461	461	461	461	461	461	461	461	461	461	461	461	273	273	103	
2012/13	435	444	447	447	447	447	447	447	447	447	447	447	447	447	447	447	273	273	103	
2013/14	404	417	421	421	421	421	421	421	421	421	421	421	421	421	421	421	273	273	103	
2014/15	447	458															273	273	103	
2015/16	403																273	273	103	

II. Reported Claim Development

Claim Period	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-228	228-240	240-Ult
to 1996/97																				
1997/98					1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
1998/99				1.016	1.000	1.008	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.010	
1999/00			1.000	1.004	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2000/01		1.001	1.001	1.000	1.001	1.000	1.001	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2001/02	1.024	1.006	1.008	1.235	1.000	1.001	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2002/03	1.002	1.014	1.002	1.003	1.000	1.000	1.000	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2003/04	0.939	1.533	1.002	1.003	1.003	1.000	1.000	1.001	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2004/05	1.289	1.008	1.002	1.000	1.004	1.000	1.000	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2005/06	1.036	1.004	1.000	1.000	1.000	1.000	1.000	1.000	1.002	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2006/07	1.029	1.002	1.002	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2007/08	1.016	1.002	1.002	1.002	1.002	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2008/09	1.023	0.998	1.004	1.000	1.002	1.000	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2009/10	1.018	1.004	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2010/11	1.014	1.006	1.008	1.002	1.000	1.000	1.000	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2011/12	1.015	1.002	1.000	1.000	1.000	1.000	1.000	1.000	1.002	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2012/13	1.021	1.007	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2013/14	1.032	1.010	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2014/15	1.025																			
2015/16																				
Average All	1.035	1.043	1.013	1.019	1.001	1.002	1.000	1.000	1.001	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
Wtd 3	1.026	1.006	1.003	1.001	1.001	1.001	0.999	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
Last 3	1.026	1.006	1.003	1.001	1.001	1.001	0.999	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
Last 5	1.020	1.006	1.001	1.001	1.001	1.001	1.000	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
x-tilow																				
Similar Previous	1.131	1.019	1.010	1.007	1.007	1.005	1.005	1.006	1.006	1.001	1.001	1.001	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
Selected Cumulative Percent	1.025	1.005	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
	97.0%	99.4%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Last diagonal is valued as of 7/31/16.

Data was provided by the District.

SANTA ANA UNIFIED SCHOOL DISTRICT  
WORKERS' COMPENSATION  
Historical Ratio of Unlimited Paid Losses and Unlimited Reported Incurred Losses

Claim Period	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216	228	240
to 1996/07																				
1997/08																				
1998/09																				
1999/00																				
2000/01			57.9%	64.0%	69.4%	75.7%	80.0%	81.9%	81.8%	90.0%	93.4%	94.7%	90.6%	91.1%	94.9%	96.4%	92.6%	93.4%	96.1%	96.7%
2001/02				70.4%	72.1%	76.8%	76.9%	82.3%	88.1%	91.2%	94.3%	96.2%	92.9%	92.7%	95.4%	95.6%	96.7%	97.1%	96.8%	
2002/03			64.4%	66.6%	70.4%	76.8%	84.0%	89.3%	92.7%	93.5%	94.5%	92.3%	92.5%	96.7%	96.2%	95.6%	97.2%	96.0%		
2003/04		48.4%	65.1%	72.2%	79.7%	80.7%	86.6%	88.6%	91.1%	85.3%	84.2%	87.4%	84.1%	95.6%	96.0%	96.1%	97.3%	96.0%		
2004/05	33.4%	58.9%	64.7%	77.3%	81.6%	86.1%	89.3%	88.2%	79.4%	81.8%	83.4%	82.6%	84.1%	95.0%	96.1%	95.6%	96.9%	96.0%		
2005/06	21.6%	44.4%	67.6%	81.5%	89.2%	85.9%	90.8%	90.6%	93.0%	94.8%	96.1%	97.1%	97.0%	96.0%	96.1%	96.1%	96.9%	96.0%		
2006/07	53.0%	81.2%	78.3%	81.3%	77.9%	89.4%	93.1%	95.1%	97.2%	98.0%	99.1%	99.1%	98.6%	96.9%	96.0%	96.1%	96.9%	96.0%		
2007/08	58.8%	71.5%	77.0%	79.2%	63.8%	70.0%	85.6%	88.9%	88.2%	91.3%	92.6%	92.7%	92.6%	92.6%	92.6%	92.6%	92.6%	92.6%		
2008/09	70.6%	77.4%	78.7%	72.4%	85.3%	88.4%	88.1%	81.1%	82.4%	95.6%	94.6%	97.4%	92.2%	92.2%	92.2%	92.2%	92.2%	92.2%		
2009/10	41.2%	58.9%	62.1%	64.7%	76.1%	83.9%	88.3%	93.2%	94.6%	95.6%	94.6%	97.4%	92.2%	92.2%	92.2%	92.2%	92.2%	92.2%		
2010/11	24.5%	35.0%	57.9%	72.2%	82.0%	89.2%	95.2%	98.8%	92.2%	92.2%	92.2%	92.2%	92.2%	92.2%	92.2%	92.2%	92.2%	92.2%		
2011/12	28.4%	62.6%	73.1%	85.0%	85.0%	87.8%	94.6%													
2012/13	24.3%	55.5%	68.4%	82.2%	87.3%	91.3%														
2013/14	36.5%	52.6%	69.3%	80.4%																
2014/15	29.7%	48.1%																		
2015/16	29.9%																			
Average																				
All	37.8%	56.7%	67.5%	75.4%	78.9%	81.8%	87.0%	89.3%	89.3%	91.9%	92.2%	92.8%	93.0%	94.8%	95.7%	96.8%	96.0%	96.2%	96.4%	96.7%
Last 3	32.0%	52.1%	69.0%	82.5%	86.7%	89.4%	92.7%	94.8%	89.7%	94.8%	95.4%	96.3%	93.3%	96.1%	96.1%	96.9%	97.1%	96.2%	96.4%	96.7%
Last 5	28.3%	53.5%	69.0%	81.4%	84.8%	88.5%	90.7%	91.9%	92.0%	95.9%	94.4%	92.4%	94.9%	96.1%	95.8%	96.9%	97.1%	96.2%	96.4%	96.7%
x-high																				
Implicit	44.0%	64.7%	73.2%	78.4%	80.2%	82.5%	85.6%	86.8%	88.6%	90.3%	91.9%	93.0%	93.8%	94.4%	95.1%	95.7%	96.1%	96.3%	96.5%	96.6%

SANTA ANA UNIFIED SCHOOL DISTRICT  
WORKERS' COMPENSATION

Exhibit WC-3

Developed Limited Paid Losses

Claim Period (1)	Months of Development 7/31/16 (2)	Limited Paid Losses 7/31/16 (3)	Percent Losses Paid (4)	Developed Limited Paid Losses (3)/(4) (5)
to 1997/98	229.0	\$14,044,947	96.0%	\$14,633,520
1998/99	217.0	2,974,048	95.7%	3,107,717
1999/00	205.0	4,739,009	95.3%	4,971,397
2000/01	193.0	5,467,701	94.9%	5,764,022
2001/02	181.0	6,755,709	94.2%	7,170,491
2002/03	169.0	5,803,841	93.5%	6,208,945
2003/04	157.0	4,081,810	92.7%	4,401,651
2004/05	145.0	3,190,833	91.8%	3,474,690
2005/06	133.0	3,119,978	90.5%	3,447,059
2006/07	121.0	3,619,705	88.8%	4,077,461
2007/08	109.0	3,024,617	86.6%	3,490,843
2008/09	97.0	1,981,243	84.2%	2,354,260
2009/10	85.0	3,236,770	81.3%	3,979,132
2010/11	73.0	2,533,596	76.6%	3,308,889
2011/12	61.0	1,988,151	71.6%	2,777,142
2012/13	49.0	1,739,045	65.8%	2,643,425
2013/14	37.0	1,651,293	55.3%	2,984,887
2014/15	25.0	1,596,747	42.9%	3,721,672
2015/16	13.0	636,449	18.8%	3,378,911
Total		\$72,185,493		\$85,896,115

(3) is from Exhibit WC-1.

(4) is from Exhibit WC-2.

Developed Limited Reported Incurred Losses

Claim Period (1)	Months of Development 7/31/16 (2)	Limited Reported Incurred Losses 7/31/16 (3)	Percent Losses Reported (4)	Developed Limited Reported Incurred Losses (3)/(4) (5)
to 1997/98	229.0	\$14,519,022	99.4%	\$14,604,991
1998/99	217.0	3,034,598	99.3%	3,055,619
1999/00	205.0	4,870,104	99.2%	4,908,744
2000/01	193.0	5,573,606	99.1%	5,623,445
2001/02	181.0	7,029,798	99.0%	7,099,751
2002/03	169.0	5,987,654	98.9%	6,053,284
2003/04	157.0	4,130,304	98.8%	4,179,751
2004/05	145.0	3,441,931	98.7%	3,486,620
2005/06	133.0	3,297,442	98.4%	3,349,718
2006/07	121.0	3,715,699	98.1%	3,785,929
2007/08	109.0	3,278,797	97.7%	3,356,914
2008/09	97.0	2,005,353	96.7%	2,072,798
2009/10	85.0	3,421,919	94.9%	3,604,746
2010/11	73.0	2,776,361	92.5%	3,001,916
2011/12	61.0	2,278,546	89.0%	2,559,438
2012/13	49.0	2,163,307	83.8%	2,582,579
2013/14	37.0	2,382,652	75.1%	3,171,311
2014/15	25.0	3,318,180	65.5%	5,066,434
2015/16	13.0	2,130,585	40.3%	5,290,818
Total		\$79,355,860		\$86,854,806

(3) is from Exhibit WC-1.

(4) is from Exhibit WC-2.



Developed Limited Case Reserves

Claim Period (1)	Months of Development 7/31/16 (2)	Percent Losses Paid (3)	Percent Losses Reported (4)	Percent Losses Reserved 7/31/16 [(4)-(3)]/ [100.0%-(3)] (5)	Limited Paid Losses 7/31/16 (6)	Limited Case Reserves 7/31/16 (7)	Developed Limited Case Reserves (6)+(7)/(5) (8)
to 1997/98	229.0	96.0%	99.4%	85.4%	\$14,044,947	\$474,074	\$14,600,297
1998/99	217.0	95.7%	99.3%	84.0%	2,974,048	60,550	3,046,126
1999/00	205.0	95.3%	99.2%	83.2%	4,739,009	131,096	4,896,650
2000/01	193.0	94.9%	99.1%	82.8%	5,467,701	105,905	5,595,667
2001/02	181.0	94.2%	99.0%	83.0%	6,755,709	274,089	7,086,068
2002/03	169.0	93.5%	98.9%	83.4%	5,803,841	183,813	6,024,286
2003/04	157.0	92.7%	98.8%	83.7%	4,081,810	48,494	4,139,735
2004/05	145.0	91.8%	98.7%	84.3%	3,190,833	251,098	3,488,659
2005/06	133.0	90.5%	98.4%	83.6%	3,119,978	177,464	3,332,375
2006/07	121.0	88.8%	98.1%	83.5%	3,619,705	95,994	3,734,700
2007/08	109.0	86.6%	97.7%	82.6%	3,024,617	254,179	3,332,429
2008/09	97.0	84.2%	96.7%	79.5%	1,981,243	24,110	2,011,584
2009/10	85.0	81.3%	94.9%	72.8%	3,236,770	185,149	3,491,045
2010/11	73.0	76.6%	92.5%	67.9%	2,533,596	242,765	2,890,960
2011/12	61.0	71.6%	89.0%	61.4%	1,988,151	290,395	2,461,336
2012/13	49.0	65.8%	83.8%	52.5%	1,739,045	424,262	2,546,431
2013/14	37.0	55.3%	75.1%	44.3%	1,651,293	731,359	3,300,781
2014/15	25.0	42.9%	65.5%	39.6%	1,596,747	1,721,433	5,947,768
2015/16	13.0	18.8%	40.3%	26.4%	636,449	1,494,137	6,294,404
Total					\$72,185,493	\$7,170,367	\$88,221,303

(3) and (4) are from Exhibit WC-2.

(6) and (7) are from Exhibit WC-1.

Preliminary Projected Ultimate Limited Losses to 2015/16

Claim Period (1)	Developed Limited Paid Losses (2)	Developed Limited Reported Incurred Losses (3)	Developed Limited Case Reserves (4)	Preliminary Projected Ultimate Limited Losses (5)
to 1997/98	\$14,633,520	\$14,604,991	\$14,600,297	\$14,600,297
1998/99	3,107,717	3,055,619	3,046,126	3,046,126
1999/00	4,971,397	4,908,744	4,896,650	4,896,650
2000/01	5,764,022	5,623,445	5,595,667	5,595,667
2001/02	7,170,491	7,099,751	7,086,068	7,086,068
2002/03	6,208,945	6,053,284	6,024,286	6,024,286
2003/04	4,401,651	4,179,751	4,139,735	4,139,735
2004/05	3,474,690	3,486,620	3,488,659	3,488,659
2005/06	3,447,059	3,349,718	3,332,375	3,332,375
2006/07	4,077,461	3,785,929	3,734,700	3,734,700
2007/08	3,490,843	3,356,914	3,332,429	3,332,429
2008/09	2,354,260	2,072,798	2,011,584	2,017,705
2009/10	3,979,132	3,604,746	3,491,045	3,513,786
2010/11	3,308,889	3,001,916	2,890,960	2,924,247
2011/12	2,777,142	2,559,438	2,461,336	2,500,576
2012/13	2,643,425	2,582,579	2,546,431	2,570,590
2013/14	2,984,887	3,171,311	3,300,781	3,185,814
2014/15	3,721,672	5,066,434	5,947,768	5,150,015
2015/16	3,378,911	5,290,818	6,294,404	5,309,871
Total	\$85,896,115	\$86,854,806	\$88,221,303	\$86,449,597

(2) is from Exhibit WC-3.

(3) is from Exhibit WC-4.

(4) is from Exhibit WC-5.

(5) is based on (2) to (4) and actuarial judgment.

Bornhuetter - Ferguson Analysis

I. A-priori Loss Rate

Claim Period (1)	Preliminary Projected Ultimate Limited Losses (2)	Payroll (000) (3)	Limited Loss Rate per \$100 of Payroll (2)/(3)/10 (4)	Loss Rate Trend (2016/17 = 1.000) (5)	Trended Limited Loss Rate per \$100 of Payroll (4)X(5) (6)	Projected A-priori Loss Rate per \$100 of Payroll (7)/(5) (8)
2006/07	\$3,734,700	\$331,250	\$1.13	1.286	\$1.45	\$0.94
2007/08	3,332,429	342,744	0.97	1.244	1.21	0.97
2008/09	2,017,705	322,456	0.63	1.198	0.75	1.01
2009/10	3,513,786	328,981	1.07	1.175	1.25	1.03
2010/11	2,924,247	315,947	0.93	1.155	1.07	1.04
2011/12	2,500,576	310,723	0.80	1.132	0.91	1.07
2012/13	2,570,590	313,335	0.82	1.130	0.93	1.07
2013/14	3,185,814	327,427	0.97	1.098	1.07	1.10
2014/15	5,150,015	346,464	1.49	1.045	1.55	1.15
2015/16	5,309,871	385,124	1.38	1.021	1.41	1.18

(7) Projected 2016/17 a-priori loss rate per \$100 of Payroll \$1.21

II. Bornhuetter - Ferguson Analysis Based on Limited Paid Losses

Claim Period (1)	Limited Paid Losses 7/31/16 (2)	Percent Losses Paid (3)	Projected A-priori Loss Rate per \$100 of Payroll (4)	Payroll (000) (5)	B-F Unpaid Losses [100.0%-(3)] X(4)X(5)X10 (6)	B-F Ultimate Limited Paid Losses (2)+(6) (7)
2011/12	\$1,988,151	71.6%	\$1.07	\$310,723	\$940,506	\$2,928,657
2012/13	1,739,045	65.8%	1.07	313,335	1,143,508	2,882,553
2013/14	1,651,293	55.3%	1.10	327,427	1,605,706	3,256,998
2014/15	1,596,747	42.9%	1.15	346,464	2,282,020	3,878,767
2015/16	636,449	18.8%	1.18	385,124	3,690,053	4,326,502

III. Bornhuetter - Ferguson Analysis Based on Limited Reported Incurred Losses

Claim Period (1)	Limited Reported Incurred Losses 7/31/16 (2)	Percent Losses Reported (3)	Projected A-priori Loss Rate per \$100 of Payroll (4)	Payroll (000) (5)	B-F Unreported Losses [100.0%-(3)] X(4)X(5)X10 (6)	B-F Ultimate Limited Reported Losses (2)+(6) (7)
2011/12	\$2,278,546	89.0%	\$1.07	\$310,723	\$363,313	\$2,641,860
2012/13	2,163,307	83.8%	1.07	313,335	542,622	2,705,929
2013/14	2,382,652	75.1%	1.10	327,427	893,759	3,276,411
2014/15	3,318,180	65.5%	1.15	346,464	1,379,164	4,697,344
2015/16	2,130,585	40.3%	1.18	385,124	2,715,594	4,846,180

Section I, (2) is from Exhibit WC-6.

Section I, (3), Section II, (5) and Section III, (5) are from Exhibit WC-10.

Section I, (5) is from Exhibit WC-14 and adjusted for change in retention.

Section I, (7) is based on Section I, (6) and actuarial judgment.

Sections II and III, (2) are from Exhibit WC-1.

Sections II and III, (3) are from Exhibit WC-2.

Sections II and III, (4) are from Section I, (8).

Frequency Times Severity Analysis

I. Projected Ultimate Claims

Claim Period (1)	Months of Development 7/31/16 (2)	Reported Claims 7/31/16 (3)	Percent Claims Reported (4)	Projected Ultimate Claims (3)/(4) (5)	Payroll (000) (6)	Frequency (per \$1M of Payroll) (5)/(6)X1,000 (7)
2006/07	121.0	507	100.0%	507	\$331,250	1.53
2007/08	109.0	503	100.0%	503	342,744	1.47
2008/09	97.0	485	100.0%	485	322,456	1.50
2009/10	85.0	498	100.0%	498	328,981	1.51
2010/11	73.0	502	100.0%	502	315,947	1.59
2011/12	61.0	461	100.0%	461	310,723	1.48
2012/13	49.0	447	100.0%	447	313,335	1.43
2013/14	37.0	421	99.9%	421	327,427	1.29
2014/15	25.0	458	99.4%	461	346,464	1.33
2015/16	13.0	403	97.2%	415	385,124	1.08

II. Frequency Times Severity

Claim Period (1)	Preliminary Projected Ultimate Limited Losses (2)	Projected Ultimate Claims (3)	Average Severity (2)/(3) (4)	Severity Trend (2016/17 = 1.000) (5)	Trended Average Claim Severity (4)X(5) (6)	De-Trended Projected 2016/17 Average Claim Severity (7)/(5) (8)	Frequency Times Severity (3)X(8) (9)
2006/07	\$3,734,700	507	\$7,366	1.728	\$12,731	\$5,855	\$2,968,326
2007/08	3,332,429	503	6,625	1.623	10,751	6,235	3,136,438
2008/09	2,017,705	485	4,160	1.518	6,316	6,665	3,232,652
2009/10	3,513,786	498	7,056	1.445	10,192	7,005	3,488,286
2010/11	2,924,247	502	5,825	1.379	8,032	7,338	3,683,630
2011/12	2,500,576	461	5,424	1.312	7,116	7,713	3,555,716
2012/13	2,570,590	447	5,751	1.272	7,315	7,954	3,555,524
2013/14	3,185,814	421	7,567	1.200	9,083	8,430	3,549,149
2014/15	5,150,015	461	11,171	1.109	12,386	9,126	4,207,078
2015/16	5,309,871	415	12,795	1.052	13,459	9,619	3,991,875
(7) Projected 2016/17 average claim severity					\$10,118		

Section I, (3) is from Exhibit WC-1.

Section I, (4) is from Exhibit WC-2.

Section I, (6) is from Exhibit WC-10.

Section II, (2) is from Exhibit WC-6.

Section II, (3) is from Section I, (5).

Section II, (5) is from Exhibit WC-14 and adjusted for change in retention.

Section II, (7) is based on (6) and actuarial judgment.

Projected Ultimate Limited Losses to 2015/16

Claim Period (1)	Developed Limited Paid Losses (2)	Developed Limited Reported Incurred Losses (3)	Developed Limited Case Reserves (4)	B-F Ultimate Limited Paid Losses (5)	B-F Ultimate Limited Reported Losses (6)	Frequency Times Severity (7)	Projected Ultimate Limited Losses (8)
to 1997/98	\$14,633,520	\$14,604,991	\$14,600,297				\$14,600,000
1998/99	3,107,717	3,055,619	3,046,126				3,046,000
1999/00	4,971,397	4,908,744	4,896,650				4,897,000
2000/01	5,764,022	5,623,445	5,595,667				5,596,000
2001/02	7,170,491	7,099,751	7,086,068				7,086,000
2002/03	6,208,945	6,053,284	6,024,286				6,024,000
2003/04	4,401,651	4,179,751	4,139,735				4,140,000
2004/05	3,474,690	3,486,620	3,488,659				3,489,000
2005/06	3,447,059	3,349,718	3,332,375				3,332,000
2006/07	4,077,461	3,785,929	3,734,700				3,735,000
2007/08	3,490,843	3,356,914	3,332,429				3,332,000
2008/09	2,354,260	2,072,798	2,011,584				2,018,000
2009/10	3,979,132	3,604,746	3,491,045				3,514,000
2010/11	3,308,889	3,001,916	2,890,960				2,924,000
2011/12	2,777,142	2,559,438	2,461,336	2,928,657	2,641,860	3,555,716	2,501,000
2012/13	2,643,425	2,582,579	2,546,431	2,882,553	2,705,929	3,555,524	2,571,000
2013/14	2,984,887	3,171,311	3,300,781	3,256,998	3,276,411	3,549,149	3,186,000
2014/15	3,721,672	5,066,434	5,947,768	3,878,767	4,697,344	4,207,078	4,687,000
2015/16	3,378,911	5,290,818	6,294,404	4,326,502	4,846,180	3,991,875	4,768,000

(2) is from Exhibit WC-3.

(3) is from Exhibit WC-4.

(4) is from Exhibit WC-5.

(5) and (6) are from Exhibit WC-7.

(7) is from Exhibit WC-8.

(8) is based on (2) to (7) and actuarial judgment.

Projected Ultimate Limited Losses for 2016/17 and Subsequent

Claim Period (1)	Projected Ultimate Limited Losses (2)	Payroll (000) (3)	Limited Loss Rate per \$100 of Payroll (2)/(3)/10 (4)	Loss Rate Trend (2016/17 = 1.000) (5)	Trended Limited Loss Rate per \$100 of Payroll (4)X(5) (6)
2006/07	\$3,735,000	\$331,250	\$1.13	1.286	\$1.45
2007/08	3,332,000	342,744	0.97	1.244	1.21
2008/09	2,018,000	322,456	0.63	1.198	0.75
2009/10	3,514,000	328,981	1.07	1.175	1.25
2010/11	2,924,000	315,947	0.93	1.155	1.07
2011/12	2,501,000	310,723	0.80	1.132	0.91
2012/13	2,571,000	313,335	0.82	1.130	0.93
2013/14	3,186,000	327,427	0.97	1.098	1.07
2014/15	4,687,000	346,464	1.35	1.045	1.41
2015/16	4,768,000	385,124	1.24	1.021	1.26
Total	\$33,236,000	\$3,324,451	\$1.00		\$1.13

Claim Period (1)	Projected Limited Loss Rate per \$100 of Payroll (7)	Projected Payroll (000) (8)	Projected Ultimate Limited Losses (7)X(8)X10 (9)	Present Value Factor (10)	Present Value of Projected Limited Loss Rate per \$100 of Payroll (7)X(10) (11)	Present Value of Projected Ultimate Limited Losses (8)X(11)X10 (12)
2016/17	\$1.17	\$381,619	\$4,481,000	0.98	\$1.15	\$4,382,000
2017/18	1.20	381,619	4,570,000	0.98	1.17	4,470,000

(2) is from Exhibit WC-9.

(3) was provided by the District.

(5) is from Exhibit WC-14 and adjusted for change in retention.

(7) 2016/17 is based on (6) and actuarial judgment.

Other period(s) based on 2016/17 plus the trend in Exhibit WC-14.

(8) to 2016/17 was provided by the District. Other claim periods are based on a 0% trend.

(10) is based on a 0.5% interest rate and the payout pattern in Exhibit WC-2.

Estimated Outstanding Losses as of July 31, 2016

Claim Period (1)	Limited Paid Losses 7/31/16 (2)	Limited Case Reserves 7/31/16 (3)	Limited Reported Incurred Losses 7/31/16 (4)	Projected Ultimate Limited Losses (5)	Estimated IBNR 7/31/16 (5)-(4) (6)	Estimated Outstanding Losses 7/31/16 (3)+(6) (7)	Present Value Factor (8)	Present Value of Estimated Outstanding Losses 7/31/16 (7)X(8) (9)
to 1997/98	\$14,044,947	\$474,074	\$14,519,022	\$14,600,000	\$80,978	\$555,052	0.99	\$547,487
1998/99	2,974,048	60,550	3,034,598	3,046,000	11,402	71,952	0.98	70,673
1999/00	4,739,009	131,096	4,870,104	4,897,000	26,896	157,992	0.98	154,623
2000/01	5,467,701	105,905	5,573,606	5,596,000	22,394	128,299	0.98	125,185
2001/02	6,755,709	274,089	7,029,798	7,086,000	56,202	330,291	0.97	321,476
2002/03	5,803,841	183,813	5,987,654	6,024,000	36,346	220,159	0.97	213,939
2003/04	4,081,810	48,494	4,130,304	4,140,000	9,696	58,190	0.97	56,467
2004/05	3,190,833	251,098	3,441,931	3,489,000	47,069	298,167	0.97	288,861
2005/06	3,119,978	177,464	3,297,442	3,332,000	34,558	212,022	0.97	205,174
2006/07	3,619,705	95,994	3,715,699	3,735,000	19,302	115,296	0.97	111,581
2007/08	3,024,617	254,179	3,278,797	3,332,000	53,203	307,382	0.97	297,652
2008/09	1,981,243	24,110	2,005,353	2,018,000	12,647	36,757	0.97	35,616
2009/10	3,236,770	185,149	3,421,919	3,514,000	92,081	277,230	0.97	268,738
2010/11	2,533,596	242,765	2,776,361	2,924,000	147,639	390,404	0.97	378,496
2011/12	1,988,151	290,395	2,278,546	2,501,000	222,454	512,849	0.97	498,229
2012/13	1,739,045	424,262	2,163,307	2,571,000	407,693	831,955	0.97	808,653
2013/14	1,651,293	731,359	2,382,652	3,186,000	803,348	1,534,707	0.97	1,492,190
2014/15	1,596,747	1,721,433	3,318,180	4,687,000	1,368,820	3,090,253	0.97	3,011,863
2015/16	636,449	1,494,137	2,130,585	4,768,000	2,637,415	4,131,552	0.98	4,031,453
2016/17	1,304	63,112	64,415	373,417	309,001	372,113	0.98	364,276
Total	\$72,186,796	\$7,233,479	\$79,420,275	\$85,819,417	\$6,399,144	\$13,632,622		\$13,282,632

(2), (3) and (4) are net of specific self-insured retention and aggregate retention.

(5) to 2015/16 is from Exhibit WC-9. The amount for 2016/17 is from Exhibit WC-10. (8.3% of the period).

(8) is based on a 0.5% interest rate and the payout pattern in Exhibit WC-2.



Projected Losses Paid August 1, 2016 to June 30, 2017

Claim Period (1)	Months of Development 7/31/16 (2)	Percent Losses Paid (3)	Months of Development 6/30/17 (4)	Percent Losses Paid (5)	Percent Outstanding Losses Paid 8/1/16 to 6/30/17 [(5)-(3)]/ [100.0%-(3)] (6)	Estimated Outstanding Losses 7/31/16 (7)	Projected Losses Paid (6)X(7) (8)	Estimated Outstanding Losses 6/30/17 (7)-(8) (9)	Present Value Factor (10)	Present Value of Estimated Outstanding Losses 6/30/17 (9)X(10) (11)
to 1997/98	229.0	96.0%	240.0	96.2%	4.4%	\$555,052	\$24,279	\$530,773	0.99	\$523,539
1998/99	217.0	95.7%	228.0	96.0%	6.1%	71,952	4,401	67,551	0.98	66,350
1999/00	205.0	95.3%	216.0	95.7%	7.5%	157,992	11,810	146,182	0.98	143,065
2000/01	193.0	94.9%	204.0	95.3%	8.5%	128,299	10,846	117,453	0.98	114,602
2001/02	181.0	94.2%	192.0	94.8%	10.4%	330,291	34,499	295,792	0.97	287,898
2002/03	169.0	93.5%	180.0	94.2%	10.5%	220,159	23,115	197,044	0.97	191,477
2003/04	157.0	92.7%	168.0	93.4%	9.4%	58,190	5,442	52,748	0.97	51,186
2004/05	145.0	91.8%	156.0	92.7%	10.3%	298,167	30,698	267,469	0.97	259,121
2005/06	133.0	90.5%	144.0	91.8%	13.1%	212,022	27,774	184,248	0.97	178,297
2006/07	121.0	88.8%	132.0	90.4%	14.5%	115,296	16,687	98,609	0.97	95,431
2007/08	109.0	86.6%	120.0	88.6%	14.8%	307,382	45,604	261,778	0.97	253,491
2008/09	97.0	84.2%	108.0	86.5%	14.6%	36,757	5,355	31,402	0.97	30,427
2009/10	85.0	81.3%	96.0	83.9%	13.9%	277,230	38,668	238,562	0.97	231,255
2010/11	73.0	76.6%	84.0	81.1%	19.4%	390,404	75,607	314,797	0.97	305,195
2011/12	61.0	71.6%	72.0	76.2%	16.1%	512,849	82,442	430,407	0.97	418,137
2012/13	49.0	65.8%	60.0	71.2%	15.7%	831,955	130,999	700,956	0.97	681,323
2013/14	37.0	55.3%	48.0	65.3%	22.3%	1,534,707	342,680	1,192,027	0.97	1,159,003
2014/15	25.0	42.9%	36.0	54.4%	20.2%	3,090,253	623,011	2,467,242	0.97	2,404,655
2015/16	13.0	18.8%	24.0	41.9%	28.4%	4,131,552	1,171,888	2,959,664	0.98	2,887,957
2016/17	1.0	1.4%	12.0	16.7%	15.6%	4,479,696	697,263	3,782,433	0.98	3,702,771
Total						\$17,740,205	\$3,403,068	\$14,337,137		\$13,985,180

(3) and (5) are from Exhibit WC-2.

(7) to 2015/16 is from Exhibit WC-11. The amount for 2016/17 is for the full period.

(10) is based on a 0.5% interest rate and the payout pattern in Exhibit WC-2.

Projected Losses Paid July 1, 2017 to June 30, 2018

Claim Period (1)	Months of Development 6/30/17 (2)	Percent Losses Paid (3)	Months of Development 6/30/18 (4)	Percent Losses Paid (5)	Percent Outstanding Losses Paid 7/1/17 to 6/30/18 [(5)-(3)]/ [100.0%-(3)] (6)	Estimated Outstanding Losses 6/30/17 (7)	Projected Losses Paid (6)X(7) (8)	Estimated Outstanding Losses 6/30/18 (7)-(8) (9)	Present Value Factor (10)	Present Value of Estimated Outstanding Losses 6/30/18 (9)X(10) (11)
to 1997/98	240.0	96.2%	252.0	97.3%	30.0%	\$530,773	\$159,232	\$371,541	0.99	\$366,527
1998/99	228.0	96.0%	240.0	96.2%	4.8%	67,551	3,211	64,340	0.99	63,463
1999/00	216.0	95.7%	228.0	96.0%	6.6%	146,182	9,701	136,481	0.98	134,055
2000/01	204.0	95.3%	216.0	95.7%	8.1%	117,453	9,513	107,940	0.98	105,638
2001/02	192.0	94.8%	204.0	95.3%	9.2%	295,792	27,070	268,722	0.98	262,200
2002/03	180.0	94.2%	192.0	94.8%	11.3%	197,044	22,241	174,803	0.97	170,138
2003/04	168.0	93.4%	180.0	94.2%	11.3%	52,748	5,985	46,763	0.97	45,442
2004/05	156.0	92.7%	168.0	93.4%	10.1%	267,469	27,059	240,410	0.97	233,290
2005/06	144.0	91.8%	156.0	92.7%	11.1%	184,248	20,502	163,746	0.97	158,635
2006/07	132.0	90.4%	144.0	91.8%	14.1%	98,609	13,926	84,683	0.97	81,948
2007/08	120.0	88.6%	132.0	90.4%	15.6%	261,778	40,795	220,983	0.97	213,862
2008/09	108.0	86.5%	120.0	88.6%	16.0%	31,402	5,015	26,387	0.97	25,552
2009/10	96.0	83.9%	108.0	86.5%	15.7%	238,562	37,423	201,139	0.97	194,894
2010/11	84.0	81.1%	96.0	83.9%	15.0%	314,797	47,300	267,497	0.97	259,303
2011/12	72.0	76.2%	84.0	81.1%	20.8%	430,407	89,359	341,048	0.97	330,646
2012/13	60.0	71.2%	72.0	76.2%	17.3%	700,956	121,154	579,802	0.97	563,273
2013/14	48.0	65.3%	60.0	71.2%	16.9%	1,192,027	201,870	990,157	0.97	962,424
2014/15	36.0	54.4%	48.0	65.3%	23.9%	2,467,242	589,028	1,878,214	0.97	1,826,180
2015/16	24.0	41.9%	36.0	54.4%	21.6%	2,959,664	639,212	2,320,452	0.97	2,261,589
2016/17	12.0	16.7%	24.0	41.9%	30.2%	3,782,433	1,140,975	2,641,458	0.98	2,577,461
2017/18	0.0	0.0%	12.0	16.7%	16.7%	4,570,000	765,157	3,804,843	0.98	3,724,709
Total						\$18,907,137	\$3,975,728	\$14,931,409		\$14,561,229

(3) and (5) are from Exhibit WC-2.

(7) to 2016/17 is from Exhibit WC-12, (9). The amount for 2017/18 is from Exhibit WC-10.

(10) is based on a 0.5% interest rate and the payout pattern in Exhibit WC-2.

Loss Rate and Severity Trend

I. Benefit Level Changes

Effective Date (1)	Benefit Level Change (2)	Cumulative Benefit Level Change (3)
01/01/07	1.006	1.006
02/15/07	1.011	1.017
01/01/08	1.022	1.039
01/01/09	1.013	1.053
01/01/10	1.001	1.054
01/01/12	1.001	1.055
01/01/13	0.962	1.015
01/01/14	1.058	1.074
01/01/15	1.004	1.078
01/01/16	1.003	1.081

II. Loss Rate and Severity Trend

Claim Period (1)	Benefit Trend (2016/17 = 1.000) (2)	Residual Trend (2016/17 = 1.000) (3)	Retention Index (2016/17 = 1.000) (4)	Loss Rate Trend (2016/17 = 1.000) (2)X(3)X(4) (5)	Wage Trend (2016/17 = 1.000) (6)	Severity Trend (2016/17 = 1.000) (5)X(6) (7)
2006/07	1.066	1.219	0.990	1.286	1.344	1.728
2007/08	1.051	1.195	0.990	1.244	1.305	1.623
2008/09	1.033	1.172	0.990	1.198	1.267	1.518
2009/10	1.026	1.149	0.997	1.175	1.230	1.445
2010/11	1.025	1.126	1.000	1.155	1.194	1.379
2011/12	1.025	1.104	1.000	1.132	1.159	1.312
2012/13	1.044	1.082	1.000	1.130	1.126	1.272
2013/14	1.035	1.061	1.000	1.098	1.093	1.200
2014/15	1.005	1.040	1.000	1.045	1.061	1.109
2015/16	1.001	1.020	1.000	1.021	1.030	1.052
2016/17	1.000	1.000	1.000	1.000	1.000	1.000
2017/18	1.000	0.980	1.000	0.980	0.971	0.952

Section I, (2) and (3) reflect data published by the NCCI.

Section II, (2) is based on Section I, (2).

Section II, (3) is based on 2% trend per actuarial judgment.

Section II, (4) is based on industry statistics and actuarial judgment.

Section II, (6) is based on 3% trend.

List of Large Claims  
Reported Incurred Losses Greater Than \$250,000

Claim Number (1)	Date of Loss (2)	Claim Period (3)	Specific Self-Insured Retention (4)	Unlimited Paid Losses 7/31/16 (5)	Unlimited Case Reserves 7/31/16 (6)	Unlimited Reported Incurred Losses 7/31/16 (7)
SUSD-000010	12/19/1986	to 1997/98	Unlimited	\$288,557	\$15,607	\$304,164
SUSD-000015	12/14/1988	to 1997/98	Unlimited	327,763	0	327,763
SUSD-000017	5/31/1989	to 1997/98	Unlimited	302,457	0	302,457
SUSD-000019	12/1/1989	to 1997/98	Unlimited	257,454	39,167	296,621
SUSD-000024	9/25/1990	to 1997/98	Unlimited	284,391	0	284,391
SUSD-000026	3/1/1991	to 1997/98	Unlimited	509,097	0	509,097
SUSD-000035	7/27/1992	to 1997/98	Unlimited	475,731	20,814	496,545
SUSD-000036	8/4/1992	to 1997/98	Unlimited	263,530	0	263,530
SUSD-000060	2/27/1995	to 1997/98	Unlimited	760,135	223,854	983,990
SUSD-000070	1/30/1996	to 1997/98	Unlimited	268,821	0	268,821
SUSD-000076	6/30/1996	to 1997/98	Unlimited	356,606	0	356,606
SUSD-000112	8/21/1997	to 1997/98	Unlimited	498,342	0	498,342
SUSD-000140	11/24/1997	to 1997/98	Unlimited	410,217	55,806	466,023
SUSD-000147	1/5/1998	to 1997/98	Unlimited	244,110	6,901	251,011
SUSD-000185	5/1/1998	to 1997/98	Unlimited	348,858	45,969	394,827
SUSD-000207	6/22/1998	to 1997/98	Unlimited	408,465	0	408,465
SUSD-000314	5/1/1999	1998/99	Unlimited	367,131	41,252	408,384
SUSD-000321	5/13/1999	1998/99	Unlimited	390,405	6,222	396,627
SUSD-000353	9/7/1999	1999/00	Unlimited	691,307	0	691,307
SUSD-000544	5/5/2000	1999/00	Unlimited	277,090	6,604	283,693
SUSD-000578	6/2/2000	1999/00	Unlimited	1,016,787	97,201	1,113,987
SUSD-000770	10/25/2000	2000/01	Unlimited	257,420	0	257,420
SUSD-001118	4/20/2001	2000/01	Unlimited	370,230	0	370,230
SUSD-001154	5/4/2001	2000/01	Unlimited	283,853	15,049	298,902
SUSD-001877	4/11/2002	2001/02	Unlimited	257,856	115,988	373,844
SUSD-001885	4/15/2002	2001/02	Unlimited	1,432,648	94,339	1,526,987
SUSD-001906	4/24/2002	2001/02	Unlimited	298,468	0	298,468
SUSD-001981	5/22/2002	2001/02	Unlimited	276,832	0	276,832
SUSD-002245	10/5/2002	2002/03	Unlimited	302,189	0	302,189
SUSD-002393	12/11/2002	2002/03	Unlimited	268,250	0	268,250
SUSD-002418	1/7/2003	2002/03	Unlimited	342,122	86,386	428,508
SUSD-002449	1/17/2003	2002/03	Unlimited	188,352	85,078	273,430
SUSD-002605	4/2/2003	2002/03	Unlimited	318,762	0	318,762
SUSD-003019	11/25/2003	2003/04	Unlimited	294,645	35,792	330,437
SUSD-003407	7/26/2004	2004/05	Unlimited	320,773	206,425	527,198
SUSD-003442	8/26/2004	2004/05	Unlimited	265,656	0	265,656
SUSD-003848	6/15/2005	2004/05	Unlimited	267,625	12,000	279,625
SUSD-003874	7/25/2005	2005/06	Unlimited	297,816	0	297,816
SUSD-003915	8/24/2005	2005/06	Unlimited	378,431	0	378,431
SUSD-004195	4/8/2006	2005/06	Unlimited	145,355	110,000	255,355
SUSD-004473	10/18/2006	2006/07	Unlimited	1,303,896	0	1,303,896
SUSD-004583	1/16/2007	2006/07	Unlimited	409,089	69,459	478,548
SUSD-005265	5/19/2008	2007/08	Unlimited	375,926	48,089	424,015
SUSD-005882	9/3/2009	2009/10	Unlimited	404,253	0	404,253
SUSD-006277	8/31/2010	2010/11	1,000,000	331,237	0	331,237

Amounts are gross of excess insurance and net of other recoveries.

The claim(s) indicated by a "\*" have been limited in development.

(1) through (7) were provided by the District.

Size of Loss Distribution

I. Reported Claim Count

Layer (1)	Prior (2)	2012/13 (3)	2013/14 (4)	2014/15 (5)	2015/16 (6)	2016/17 (7)	Total (2)...(7) (8)	Non-Zero Claim Cumulative Total (9)	Non-Zero Claim Cumulative % of Total (10)
0	1,241	61	115	138	121	1	1,677		
0.01 - 5,000	4,981	331	251	245	211	13	6,032	6,032	81.9%
5,000 - 10,000	263	11	13	16	15	0	318	6,350	86.2%
10,000 - 25,000	273	22	18	18	30	0	361	6,711	91.1%
25,000 - 50,000	202	11	7	20	19	2	261	6,972	94.6%
50,000 - 100,000	160	8	12	14	6	0	200	7,172	97.3%
100,000 - 250,000	136	3	5	7	1	0	152	7,324	99.4%
250,000 - 500,000	38	0	0	0	0	0	38	7,362	99.9%
500,000 - 750,000	3	0	0	0	0	0	3	7,365	99.9%
750,000 - 1,000,000	1	0	0	0	0	0	1	7,366	100.0%
Over 1,000,000	3	0	0	0	0	0	3	7,369	100.0%
Total	7,301	447	421	458	403	16	9,046	7,369	

II. Total Reported Incurred Losses

Layer (1)	Prior (2)	2012/13 (3)	2013/14 (4)	2014/15 (5)	2015/16 (6)	2016/17 (7)	Total (2)...(7) (8)	Non-Zero Claim Cumulative Total (9)	Non-Zero Claim Cumulative % of Total (10)
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
0.01 - 5,000	4,212,976	238,105	226,199	253,967	282,690	10,400	5,224,336	5,224,336	6.6%
5,000 - 10,000	1,777,119	79,838	86,385	108,953	102,582	0	2,154,878	7,379,214	9.3%
10,000 - 25,000	4,577,170	354,600	305,746	278,571	489,894	0	6,005,981	13,385,195	16.9%
25,000 - 50,000	7,180,893	408,733	262,833	753,932	741,747	54,015	9,402,154	22,787,348	28.7%
50,000 - 100,000	11,519,398	545,326	822,415	969,036	411,531	0	14,267,706	37,055,054	46.7%
100,000 - 250,000	20,516,638	536,705	679,074	953,721	102,142	0	22,788,280	59,843,334	75.4%
250,000 - 500,000	12,920,479	0	0	0	0	0	12,920,479	72,763,813	91.6%
500,000 - 750,000	1,727,603	0	0	0	0	0	1,727,603	74,491,416	93.8%
750,000 - 1,000,000	983,990	0	0	0	0	0	983,990	75,475,405	95.0%
Over 1,000,000	3,944,870	0	0	0	0	0	3,944,870	79,420,275	100.0%
Total	\$69,361,135	\$2,163,307	\$2,382,652	\$3,318,180	\$2,130,585	\$64,415	\$79,420,275	\$79,420,275	

Amounts are gross of excess insurance and net of other recoveries.

2016/17 reflects 1.0 month of exposure.

Data was provided by the District.

Loss Distribution by Type

I. Claim Counts and Incurred Losses

Claim Period (1)	Reported Claims 7/31/16			Unlimited Reported Incurred Losses 7/31/16				
	Medical Only (2)	Claims w/ Indemnity (3)	Total (2)...(3) (4)	Medical Only (5)	Indemnity (6)	Medical (7)	Expense (8)	Total (5)...(8) (9)
2006/07	391	116	507	\$253,674	\$698,867	\$1,660,698	\$1,102,460	\$3,715,699
2007/08	380	123	503	245,210	870,066	1,342,571	820,950	3,278,797
2008/09	386	99	485	245,054	551,377	790,251	418,671	2,005,353
2009/10	383	115	498	270,819	1,130,467	1,242,015	778,619	3,421,919
2010/11	350	152	502	204,612	856,347	1,130,925	584,477	2,776,361
2011/12	343	118	461	167,457	768,176	862,480	487,933	2,286,046
2012/13	306	141	447	143,267	653,897	763,770	602,373	2,163,307
2013/14	281	140	421	132,646	766,730	961,811	521,465	2,382,652
2014/15	284	174	458	120,664	952,697	1,500,830	743,989	3,318,180
2015/16	259	144	403	191,924	365,565	1,114,034	459,062	2,130,585
Total	3,363	1,322	4,685	\$1,975,327	\$7,614,189	\$11,369,385	\$6,519,998	\$27,478,899

II. Percentages

Claim Period (1)	Reported Claims 7/31/16			Unlimited Reported Incurred Losses 7/31/16				
	Medical Only (2)/(4) (10)	Claims w/ Indemnity (3)/(4) (11)	Total (10)...(11) (12)	Medical Only (5)/(9) (13)	Indemnity (6)/(9) (14)	Medical (7)/(9) (15)	Expense (8)/(9) (16)	Total (13)...(16) (17)
2006/07	77.1%	22.9%	100.0%	6.8%	18.8%	44.7%	29.7%	100.0%
2007/08	75.5%	24.5%	100.0%	7.5%	26.5%	40.9%	25.0%	100.0%
2008/09	79.6%	20.4%	100.0%	12.2%	27.5%	39.4%	20.9%	100.0%
2009/10	76.9%	23.1%	100.0%	7.9%	33.0%	36.3%	22.8%	100.0%
2010/11	69.7%	30.3%	100.0%	7.4%	30.8%	40.7%	21.1%	100.0%
2011/12	74.4%	25.6%	100.0%	7.3%	33.6%	37.7%	21.3%	100.0%
2012/13	68.5%	31.5%	100.0%	6.6%	30.2%	35.3%	27.8%	100.0%
2013/14	66.7%	33.3%	100.0%	5.6%	32.2%	40.4%	21.9%	100.0%
2014/15	62.0%	38.0%	100.0%	3.6%	28.7%	45.2%	22.4%	100.0%
2015/16	64.3%	35.7%	100.0%	9.0%	17.2%	52.3%	21.5%	100.0%
Total	71.8%	28.2%	100.0%	7.2%	27.7%	41.4%	23.7%	100.0%

Data was provided by the District. Medical Only includes claims with claim type of Medical Only, First Aid or Records Only.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                    **Ratification of Tentative Agreement with Santa Ana School Police Officers Association (SASPOA) for 2016-2017 School Year**

**ITEM:**                    **Action**

**SUBMITTED BY:**   **Mark A. McKinney, Associate Superintendent, Human Resources**

**PREPARED BY:**    **Mark A. McKinney, Associate Superintendent, Human Resources**

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**BACKGROUND INFORMATION:**

The purpose of this agenda is to seek Board ratification of the Tentative Agreement with the Santa Ana School Police Officers Association (SASPOA) for the 2016-17 school year.

**RATIONALE:**

This agreement is a result of negotiations between the District and SASPOA and language ratified by members.

Under the provisions of Government Code Section 3457.5, local educational agencies are required to publicly disclose the provisions of all collective-bargained agreement before entering into a written agreement. The Tentative Agreement was “sunshined” for public comment at a Board of Education meeting on November 15, 2016.

**FUNDING:**

General Fund

**RECOMMENDATION:**

Ratify the Tentative Agreement with the Santa Ana School Police Officers Association (SASPOA) for the 2016-17 school year, and including a restructure salary schedule.



MAM:nr





November 14, 2016

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**AL MIJARES, Ph.D.**  
County Superintendent  
of Schools

John Palacio, Board President  
Santa Ana Unified School District  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322

Stefanie P. Phillips, Ed.D., District Superintendent  
Santa Ana Unified School District  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322

**Re: Disclosure of Collective Bargaining Agreement for the Santa Ana School  
Police Officers' Association (SASPOA)**

Dear Mr. Palacio and Dr. Phillips:

Thank you for the submission of the disclosure of collective bargaining agreement for the Santa Ana School Police Officers' Association (SASPOA) bargaining unit. The Orange County Superintendent of Schools has reviewed the District's disclosure in accordance with Assembly Bill (AB) 1200 (Statute of 1991, Chapter 1213) and Government Code 3547.5 as amended by AB 2756.

The tentative agreement covers the period from July 1, 2016 and remains in effect until June 30, 2017. The District and SASPOA agree to a 5% restructure of the salary schedule for full-time School Police Officers effective July 1, 2016. The restructure of the salary schedule includes an addition of a new salary step. Unit members who have been on step 6 for one or more years shall be placed on the newly added step 7.

In addition, the agreement proposes a new stipend in the amount of \$1,000 per year for each unit member for the purpose of equipments and uniform maintenance. For the 2016-17 school year, the District will absorb all increased health benefits costs for unit members. Lastly, the District will pick up the additional cost to increase life insurance coverage from \$40,000 to \$100,000.

The total ongoing cost will be \$183,359 in the 2016-17 school year.

We would like to extend our thanks to your staff for the thorough and timely preparation of the disclosure of collective bargaining agreement. If you have any questions, please call me at (714) 966-4229 or Chris Lombardo at (714) 966-4248.

Sincerely,

Wendy Benkert, Ed.D.  
Associate Superintendent, Business Services

cc: Tina Douglas, Assistant Superintendent, Business Services

**ORANGE COUNTY  
BOARD OF EDUCATION**

JOHN W. BEDELL, Ph.D.

DAVID L. BOYD

REBECCA "BECKIE" GOMEZ

LINDA LINDHOLM

KEN L. WILLIAMS, D.O.

# SAUSD/SASPOA TENTATIVE AGREEMENT

10/24/16

The District and SASPOA agree to the following reclassified Salary schedule, retro to July 1, 2016: (progression on salary schedule shall be effective on anniversary date)

## SANTA ANA SCHOOL POLICE OFFICERS ASSOCIATION

GRADE	Base Salary Monthly	Hourly	Basic 4% Monthly	Hourly	Intermediate 8% Monthly	Hourly	Advance 12% Monthly	Hourly
SASPOA 1	4862	28.938	5056	30.095	5250	31.253	5445	32.41
SASPOA 2	5102	30.369	5306	31.584	5510	32.798	5714	34.01
SASPOA 3	5358	31.894	5572	33.170	5787	34.445	6001	35.72
SASPOA 4	5625	33.481	5850	34.821	6075	36.160	6300	37.50
SASPOA 5	5910	35.181	6147	36.589	6383	37.996	6620	39.40
SASPOA 6	6203	36.925	6452	38.402	6700	39.879	6948	41.36
SASPOA 7	6514	38.771	6774	40.322	7035	41.873	7295	43.42

- 1) **BENEFITS:** The District shall absorb all increased health benefits costs for SASPOA members for the 2016-17 school year. The increased benefits costs covered by the District for all SASPOA members for the 2016-17 plan year shall be considered as part of a total compensation package offered by the District for the 2016-17 school year.

### A) Article 11: EMPLOYEE BENEFITS –Changes (attached)

- 2) 4.1.1.2 Uniform / **Equipment** Allowance: (Manny provided)

The District shall provide every newly hired officer the following uniforms and equipment which includes:

- One Class A shirt and trouser
- Two Class B shirts and trousers
- Jacket
- Duty belt (Sam Browne) with holster and weapon, two magazine ammunition pouch, handcuff / case, O.C. Spray / case, baton / baton holder, **body armor**, radio pac set holder and 4 keepers

Updated 10/28/16

11/15/16

M. Johnson

Thereafter, every officer shall receive a uniform / equipment allowance of \$1,000 per year for the purpose of replacement, cleaning and repair. The \$1,000 uniform allowance shall be paid during the month of December.

**NOTE:** The District will report, but makes no representation as to whether \*Classic (\*defined as a current CALPERS members who were active prior to 1/1/13 or individuals from reciprocal agencies who were active prior to 1/1/13) pension members Uniform Allowance payments by the District is considered by PERS to be compensation for retirement purposes. For \*Unit members hired on January- 1, 2013 (new member as defined as new hires who are brought into CALPERS membership for the first time on or after 1/1/13., and who have no prior membership in any CA public retirement system) and thereafter the Uniform Allowance payments by the District shall not be considered as compensation for retirement purposes.

### 3) Holidays

8.2.1.1 All hours worked on holidays shall be compensated at the unit member's regular rate of pay plus two times the unit member's regular rate of pay.

- a. If work is performed on a Saturday or Sunday that is preceded by a Friday holiday or immediately followed by a Monday holiday, the unit member shall receive double the unit member's regular rate of pay. The holidays considered in this section are those stipulated in Article 8, Section 8.2.1.

### 4) Employee Benefits:

11.1.1 a The District shall provide each individual fulltime officer a District paid Life Insurance Policy of \$100,000.

### 5) Health Club Membership:

The District shall pay the full cost of a year of health club membership of the District's choosing for each unit member.

The unit member shall be required to pass the California POST fitness examination each **year during the month January** ~~at any time during the first week prior to the start of the school year~~ in order for the District to pay the unit member's fees for the following year.

Failure of the unit member to pass the fitness examination shall not be grounds for any **adverse action** ~~discipline~~ in itself, but shall be grounds for the District to not to pay for the health club membership for the following year.

District decisions regarding this section of the collective bargaining agreement shall not be grievable

6) Academy Sponsorship:

- 9.2 The District may sponsor Any bargaining unit member sent to a POST approved academy, and if sponsored, shall cover the cost of tuition, books, and other expenses associated with the District approved POST academy. The District maintains full discretion of the coverage of the cost of the Academy program and such decisions shall not be grievable. The Academy Trainee shall be compensated at step 1 (Base) of the SASPOA salary schedule.

7) Agreement on Body Camera Policy

The District and SASPOA agree to develop and implement a Body Camera Policy no later than 30 days following ratification of this agreement.

**CLEAN-UP Language:**

3.3.6.1.

~~Police officer(s) normally scheduled and assigned to patrol shall be given priority and scheduled to work all District approved holidays if the holiday falls on a regular schedule work day for the patrol officer.~~ Officers assigned to work a **their** patrol shift on a holiday shall have first right of refusal for the overtime. Unless otherwise approved by School Police Administration no more than two (2) patrol officers shall be assigned during holiday periods. Should the normally scheduled patrol officer(s) decline to work the holiday shift, then the Police Administration shall offer the holiday shift to all police officers in order of seniority from the most senior to the least senior. If there are no police officers willing to accept the holiday shift, the holiday shift would then be offered to sergeants. If there are no officers or sergeants will to accept to work the holiday, the least senior officer(s) hall be assigned to work the shift.

4.8 Date of Employment/Anniversary Date:

- 4.8.1 The date of employment & anniversary date shall be considered the first day of paid status. This date shall be used to determine seniority status and shall also be used to determine applicable annual step increases.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of Restructured Salary Schedule for Lieutenant and Sergeant Positions, not Represented by a Union**

**ITEM:**                   **Action**

**SUBMITTED BY:**   **Mark A. McKinney, Associate Superintendent, Human Resources**

**PREPARED BY:**   **Mark A. McKinney, Associate Superintendent, Human Resources**

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of a restructured salary schedule for Lieutenant and Sergeant positions that are not represented by a union.

Negotiations have concluded for the Santa Ana School Police Officers Associations (SASPOA) for the 2016/2017 school year. To address the fact that the Santa Ana Unified District police officers are compensated significantly below comparable agencies, the District and SASPOA negotiated a restructured salary schedule. The District has had a salary compaction issue in comparing officers, Sergeants, and the Lieutenant positions. With the restructured salary schedule for SASPOA the compaction issue has been magnified. This fact creates challenges when trying to promote qualified officers from within the organization into areas of greater responsibility.

**RATIONALE:**

The District has had a salary compaction issue in comparing officers, Sergeants, and the Lieutenant positions. As the salary schedule for SASPOA has been adjusted, to address the salary compaction issue there is a need to adjust the salary schedule for these unrepresented positions.

Attached are the salary schedules.

**FUNDING:**

General Fund: Classified Management Salary Schedule:

Police Lieutenant: Level 23 - \$7,073 – 8,387 to Level 41 - \$9,424 – 10,735 (monthly)

Supervisor Salary Schedule:

School Police Supervisor/Sergeant: Grade 46 - \$5,758 – 7,350 to Grade 56 - \$7,376 – \$9,421 (monthly)

**RECOMMENDATION:**

Approve the restructured salary schedule for Lieutenant and Sergeant positions, not represented by a union.



MAM:nr

# Classified Management Titles, Work Days and Salary Levels

Level	Duty Days	Months	Title
3	**	12	Social Services Manager
13	**	12	Communication Coordinator
14	**	12	Early Learning Specialist
15	**	12	Project Manager
19	**	12	Accountant
19	**	12	Employee Benefits Manager
22	**	12	Manager I, Building Services
22	**	12	Manager Custodial Services
22	**	12	Manager of Ground Maintenance
22	**	12	Manager of Low-Voltage & Electrical Trades
22	**	12	Manager of Warehouse
25	**	12	Facilities Planner
25	**	12	Manager of Food Services Operations
27	**	12	Charter School Financial Coordinator
27	**	12	Manager of Computer Operations/Technology Services
27	**	12	Nutrition Manager
27	**	12	Manager of Network Computer Services
30	**	12	Manager of Budget
30	**	12	Manager of Transportation
30	**	12	Senior Facilities Planner
30	**	12	Purchasing Manager
31	**	12	Energy Manager
31	**	12	Manager of Accounting
31	**	12	Manager of Publications
34	**	12	Manager of Maintenance and Operations
38	**	12	Asst. Director of Building Services
38	**	12	Asst. Director of Food Services
38	**	12	Asst. Director of Payroll
38	**	12	Coordinator of Research & Evaluation
38	**	12	Lead Internal Auditor
38	**	12	Parent, Family, and Community Coordinator
39	**	12	Chief Communications Officer
40	**	12	Manager of Construction
40	**	12	Manager of Logistics
41	**	12	Police Lieutenant
42	**	12	Asst. Director of Informational Technology Center
43	**	12	Director of Facilities Planning & Governmental Relations
44	**	12	Director of Food Services
47	**	12	Director of Accounting and Payroll
47	**	12	Director of Budget
47	**	12	Director of Extended Learning Programs
47	**	12	Director of Logistics
47	**	12	Director of Purchasing and Stores
52	**	12	Director of Construction
52	**	12	Director of Educational Technology
52	**	12	Director of Informational Technology Center
52	**	12	Director of Personnel
52	**	12	Director of Building Services
53	**	12	Director of Community Relations
58	**	12	Chief of School Police
58	**	12	Executive Director of Business Operations
58	**	12	Executive Director of Human Resources
58	**	12	Executive Director of Research & Evaluations
58	**	12	Executive Director of Risk Management

KEY: \*\* Classified Manager

Advance two performance levels with MA; Advance three performance levels with Doctorate  
Term of Service may be adjusted with approval of Superintendent and Board



MANAGER SALARY SCHEDULE  
2016-2017

LEVEL	STEP 1	STEP2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
1	3881	4044	4261	4476	4687	4911	4915
2	4076	4250	4468	4684	4894	5118	5165
3	4273	4457	4673	4889	5099	5324	5417
4	4468	4664	4881	5096	5308	5532	5666
5	4663	4869	5087	5304	5513	5737	5916
6	4858	5076	5292	5509	5719	5943	6166
7	4993	5207	5425	5631	5849	6072	6287
8	5118	5332	5554	5768	5980	6201	6432
9	5248	5460	5676	5902	6117	6329	6547
10	5374	5598	5816	6031	6244	6466	6686
11	5517	5728	5951	6156	6367	6595	6819
12	5645	5854	6076	6287	6503	6728	6952
13	5768	5987	6205	6415	6630	6856	7073
14	5903	6121	6339	6550	6770	6987	7208
15	6034	6246	6467	6680	6890	7112	7337
16	6161	6378	6601	6810	7025	7242	7471
17	6295	6510	6731	6949	7152	7371	7596
18	6425	6647	6858	7072	7284	7513	7739
19	6552	6772	6989	7203	7413	7630	7850
20	6687	6902	7116	7330	7547	7765	7982
21	6811	7035	7250	7471	7674	7900	8128
22	6952	7168	7377	7596	7810	8034	8252
23	7073	7295	7514	7722	7933	8161	8387
24	7209	7432	7642	7851	8068	8289	8505
25	7342	7557	7771	7982	8210	8424	8641
26	7479	7696	7911	8125	8340	8551	8763
27	7616	7830	8048	8259	8465	8681	8895
28	7734	7951	8162	8381	8599	8810	9023
29	7866	8080	8298	8511	8725	8947	9168
30	7997	8211	8427	8643	8855	9075	9295
31	8136	8352	8537	8772	8990	9202	9414
32	8232	8478	8695	8905	9129	9333	9548
33	8392	8612	8827	9038	9266	9466	9667
34	8512	8738	8949	9162	9381	9604	9806
35	8648	8871	9078	9291	9510	9725	9942
36	8781	9005	9204	9424	9640	9857	10071
37	8916	9130	9344	9563	9782	9988	10196
38	9051	9268	9481	9683	9905	10124	10336
39	9165	9386	9605	9817	10034	10248	10464
40	9291	9515	9731	9942	10164	10378	10593
41	9424	9647	9870	10073	10291	10514	10735
42	9563	9782	9997	10206	10426	10643	10853
43	9705	9908	10126	10334	10563	10771	10985
44	9831	10041	10264	10464	10684	10905	11126
45	9970	10170	10390	10599	10817	11032	11240
46	10087	10307	10523	10728	10953	11164	11369
47	10227	10435	10657	10867	11077	11293	11512
48	10361	10566	10775	10989	11211	11424	11637
49	10481	10692	10915	11124	11339	11558	11779
50	10616	10827	11037	11257	11475	11688	11898
51	10735	10959	11173	11375	11597	11814	12035
52	10869	11079	11297	11517	11729	11948	12169
53	10989	11211	11425	11644	11860	12073	12288
54	11124	11339	11557	11778	11989	12199	12405
55	11249	11470	11684	11908	12120	12339	12564
56	11386	11599	11813	12037	12247	12468	12694
57	11492	11717	11933	11997	12158	12596	12821
58	11610	11835	12054	12278	12496	12720	12948
59	11726	11950	12174	12403	12620	12846	13078
60	11844	12071	12294	12527	12748	12975	13212
61	11964	12194	12415	12651	12875	13104	13342
62	12083	12316	12540	12778	13005	13236	13477



SANTA ANA UNIFIED SCHOOL DISTRICT  
Supervisor Salary Schedule 2016-2017

Grade	Step 1	Hourly	Step 2	Hourly	Step 3	Hourly	Step 4	Hourly	Step 5	Hourly	Step 6	Hourly
20	3019	17.970	3166	18.845	3329	19.815	3496	20.810	3673	21.863	3855	22.946
21	3091	18.399	3247	19.327	3413	20.315	3580	21.310	3762	22.393	3950	23.512
22	3166	18.845	3329	19.815	3496	20.810	3673	21.863	3858	22.964	4051	24.113
23	3250	19.345	3414	20.321	3586	21.345	3763	22.399	3951	23.518	4153	24.720
24	3332	19.833	3498	20.821	3674	21.869	3859	22.970	4052	24.119	4259	25.351
25	3414	20.321	3586	21.345	3763	22.399	3951	23.518	4152	24.714	4359	25.946
26	3503	20.851	3675	21.875	3861	22.982	4058	24.155	4262	25.369	4474	26.631
27	3587	21.351	3767	22.423	3953	23.530	4153	24.720	4363	25.970	4583	27.280
28	3675	21.875	3861	22.982	4058	24.155	4262	25.369	4479	26.661	4697	27.958
29	3769	22.435	3957	23.554	4160	24.762	4364	25.976	4584	27.286	4821	28.696
30	3862	22.988	4064	24.190	4264	25.381	4483	26.685	4708	28.024	4939	29.399
31	3966	23.607	4162	24.774	4376	26.048	4588	27.310	4824	28.714	5062	30.131
32	4064	24.190	4264	25.381	4483	26.685	4708	28.024	4939	29.399	5184	30.857
33	4162	24.774	4376	26.048	4588	27.310	4824	28.714	5062	30.131	5315	31.637
34	4267	25.399	4484	26.690	4713	28.054	4942	29.417	5198	30.940	5456	32.476
35	4377	26.054	4589	27.315	4826	28.726	5073	30.196	5316	31.643	5586	33.250
36	4487	26.708	4714	28.060	4945	29.435	5200	30.952	5456	32.476	5731	34.113
37	4597	27.363	4828	28.738	5076	30.214	5322	31.679	5597	33.315	5875	34.970
38	4716	28.071	4951	29.470	5205	30.982	5464	32.524	5736	34.143	6027	35.875
39	4836	28.786	5078	30.226	5336	31.762	5599	33.327	5879	34.994	6176	36.762
40	4961	29.530	5207	30.994	5467	32.542	5740	34.167	6031	35.899	6330	37.679
41	5081	30.244	5340	31.786	5606	33.369	5890	35.060	6191	36.851	6495	38.661
42	5213	31.030	5474	32.583	5748	34.214	6034	35.917	6338	37.726	6658	39.631
43	5343	31.804	5611	33.399	5893	35.077	6194	36.869	6498	38.679	6829	40.649
44	5480	32.619	5752	34.238	6040	35.952	6343	37.756	6658	39.631	6992	41.619
45	5612	33.405	5894	35.083	6197	36.887	6500	38.690	6835	40.685	7172	42.690
46	5758	34.274	6045	35.982	6355	37.827	6663	39.661	6999	41.661	7350	43.750
47	5901	35.125	6198	36.893	6509	38.744	6840	40.714	7179	42.732	7541	44.887
48	6045	35.982	6355	37.827	6663	39.661	6999	41.661	7358	43.798	7724	45.976
49	6199	36.899	6510	38.750	6842	40.726	7181	42.744	7543	44.899	7921	47.149
50	6359	37.851	6679	39.756	7017	41.768	7368	43.857	7733	46.030	8116	48.310
51	6518	38.798	6843	40.732	7186	42.774	7547	44.923	7924	47.167	8323	49.542
52	6685	39.792	7024	41.810	7371	43.875	7737	46.054	8126	48.369	8530	50.774
53	6850	40.774	7193	42.815	7550	44.940	7933	47.220	8328	49.571	8745	52.054
54	7026	41.821	7375	43.899	7746	46.107	8135	48.423	8537	50.815	8970	53.393
55	7196	42.833	7557	44.982	7937	47.244	8336	49.619	8756	52.119	9196	54.738
56	7376	43.905	7747	46.113	8137	48.435	8544	50.857	8971	53.399	9421	56.077
57	7558	44.988	7941	47.268	8337	49.625	8760	52.143	9199	54.756	9659	57.494
58	7751	46.137	8139	48.446	8551	50.899	8982	53.464	9427	56.113	9905	58.958
59	7946	47.298	8346	49.679	8763	52.161	9201	54.768	9662	57.512	10145	60.387
60	8144	48.476	8551	50.899	8975	53.423	9421	56.077	9894	58.893	10390	61.845
61	8347	49.685	8762	52.155	9200	54.762	9661	57.506	10140	60.357	10649	63.387
62	8555	50.923	8978	53.440	9427	56.113	9899	58.923	10392	61.857	10908	64.929

**ADMINISTRATIVE ASSISTANCE**

Family Resource Center Supervisor	40
Sr. Claims Supervisor	53
Sr. Workers Compensation Claims Examiner	53
Workers Compensation Supervisor	57

**MAINTENANCE/OPERATIONS**

Custodial Supervisor	36
Plant Supervisor	40
Carpenter/Painter Supervisor	46
Maintenance Supervisor	46
Electrical/Electronic Supervisor	46
Mechanical Supervisor	46
Construction Supervisor	50

**WAREHOUSE**

Warehouse Supervisor	40
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**FISCAL**

Position Control Supervisor	49
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**FOOD SERVICE**

Food Service Supervisor-Intermediate	27
Food Service Supervisor-High School	31
Food Service Production Supervisor	31
Central Kitchen Supervisor	37
Food Service Field Supervisor	37
Nutrition Specialist	49

**SECURITY**

School Police Supervisor/Sergeant	56
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**PURCHASING**

Text Services Supervisor	42
Transportation Supervisor	44

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Approval of New Job Description: Coordinator, Santa Ana Community Enrichment Partnership

**ITEM:** Action

**SUBMITTED BY:** Mark McKinney, Associate Superintendent, Human Resources

**PREPARED BY:** Mark McKinney, Associate Superintendent, Human Resources

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**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of the new job description: Coordinator, Santa Ana Community Enrichment Partnership. This position will report to the Superintendent or designee. The Coordinator, Santa Ana Community Enrichment Partnership will provide leadership in the planning, implementation, and administration of community programs and services that support community engagement services city-wide, including, but not limited to tutoring, housing, health, employment development, academic programs, and health services.

**RATIONALE:**

The Coordinator, Santa Ana Community Enrichment Partnership will provide support for planning, data collection and analysis of programs offered. In addition to these duties, the coordinator will provide direct support for community relations.

The new job description is attached.

**FUNDING:**

General Fund: Classified Management Monthly Salary – Level 1: \$3,881 - \$4,915  
Note: Reimbursed by the City of Santa Ana

**RECOMMENDATION:**

Approve the new job description: Coordinator, Santa Ana Community Enrichment Partnership.

  
MAM:nr



## **SANTA ANA UNIFIED SCHOOL DISTRICT**

### **COORDINATOR, SANTA ANA COMMUNITY ENRICHMENT PARTNERSHIP**

#### **JOB SUMMARY:**

Under the direction of Superintendent or designee, coordinate evening programming for joint-use community center; facilitate communication between community members (parents and students), community organizations and District; community organization program recruitment, calendaring, and communication of events; community partnership recruitment and enrollment; liaison between the community, community-based organizations, and District; manage communication between all parties.

#### **REPRESENTATIVE DUTIES:**

- Provide program coordination functions with respect to monitoring and implementing the supervision of the day-to-day duties to ensure the operation of community programs. **E**
- Calendar, communicate, vet, and interview community organizations. **E**
- Promote and coordinate involvement of community members, stakeholders, and community organizations. **E**
- Provide technical assistance and participate in the organization of workshops and in-service training for community organizations and community members. **E**
- Serve as liaison and community resource. **E**
- Develop, establish, and coordinate community resource contacts; maintain information systems on available community resources and partners. **E**
- Monitor, maintain, and complete program records related to community participation. **E**
- Implement the recruitment, registration and involvement of community stakeholders with District programs. **E**
- Develop accountability metrics to track and monitor program participation. **E**
- Perform a variety of other duties as assigned. **E**

## **COORDINATOR, SANTA ANA COMMUNITY ENRICHMENT PARTNERSHIP (CONTINUED)**

### **KNOWLEDGE AND ABILITIES:**

#### Knowledge of:

- Community, business, and public resources.
- Community relations.
- Record-keeping techniques.
- Modern office methods and equipment, including the use of a computer.
- Reading, writing, and oral communication skills.

#### Ability to:

- Plan, implement, organize, and monitor all program components.
- Coordinate and collaborate with all program participants.
- Meet program deadlines and paperwork requirements.
- Understand and follow oral and written directions.
- Work cooperatively with others.
- Communicate effectively with others.
- Work independently with little direction.
- Maintain records and prepare reports.
- Establish and maintain effective working relationships with others.
- Perform the essential functions of the job.
- Speak, read, and write in Spanish, is required.

### **EDUCATION AND EXPERIENCE:**

Associate's degree and two years experience working with the community and/or community organizations. In lieu of an Associate's degree, a high school diploma or equivalent and a minimum of 5 years working with the community and/or community organizations is required.

### **LICENSES AND OTHER REQUIREMENTS:**

Valid California driver's license.

### **WORKING CONDITIONS:**

#### ENVIRONMENT:

- School and office environment.
- Meeting with community organizations.
- Driving a vehicle to conduct work.
- Maintain flexible work hours, including evenings and weekends
- Outdoor community events.

**COORDINATOR, SANTA ANA COMMUNITY ENRICHMENT PARTNERSHIP  
(CONTINUED)**

**WORKING CONDITIONS:** (continued)

**PHYSICAL ABILITIES:**

- Hearing and speaking accurately to exchange information in person or on the telephone.
- Seeing to read a variety of materials and drive a vehicle.
- Dexterity of hands and fingers to operate a computer keyboard.
- Bending at the waist, kneeling or crouching.
- Sitting, standing, or walking for extended periods of time.
- Lifting or moving objects, normally not exceeding twenty (20) pounds.

Reasonable accommodations may be made to enable a person with a disability to perform the essential functions of the job with or without reasonable accommodation.

Board Approved:

**AGENDA ITEM BACK-UP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** **Authorization to Award a Contract for the Purchase of Fresh Bread Products to A&R Food Distributors**

**ITEM:** **Action**

**SUBMITTED BY:** **Tina Douglas, Assistant Superintendent, Business Services**

**PREPARED BY:** **Mark Chavez, Director, Nutrition Services**  
**Jonathan Geiszler, Director, Purchasing and Stores**

**BACKGROUND INFORMATION:**

Staff issued Bid No. 2-17 for the purchase of fresh bread products to meet United States Department of Agriculture (USDA) requirements for participation in the National School Lunch and Breakfast Programs where the District is required to perform a formal procurement process for the purchase of food products being used in our District's school nutrition programs.

**ITEM SUMMARY:**

- Award Bid No. 2-17 effective December 14, 2016 through June 30, 2017
- Provide bread products to all school sites and central kitchen

**RATIONALE:**

The purpose of this agenda item is to seek Board authorization to award a contract for the purchase of fresh bread products to A&R Food Distributors, pursuant to Bid No. 2-17.

The bid was advertised, as legally required, in the *Orange County Register*, as well as direct outreach to 38 local bakeries and distributors. Ten firms downloaded bid packages and four submitted proposals. Staff recommends award to the lowest responsive, responsible bidder, A&R Food Distributors. Vendor selection is in compliance with Board Policy.

<b>Bidder</b>	<b>Pricing for Like Products</b>
A&R Food Distributors	\$360,677
Sunrise Produce Company	\$372,892
Galasso's Bakery	\$380,744
Gold Star Foods	\$678,189

- Fresh bread will be delivered to the Intermediate and High School sites three times a week.
- Fresh bread for the Elementary sites will be delivered to the Central Kitchen as needed based on the menu.
- Fresh bread will be delivered no more than 48 hours after bread product has been baked.

**LCAP Goal 3.5:** Ensure access for low income pupils to the core instructional program by including nutritious food and other wellness programs.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

Fund 13: Cafeteria Fund

**RECOMMENDATION:**

Authorize staff to award contract to A&R Food Distributors for the purchase of fresh bread products, pursuant to Bid No. 2-17 effective December 14, 2016 to June 30, 2017.

TD:mc:jg:mm



**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Authorization to Award a Contract to Balfour Beatty Construction for Construction Management Services for Classroom Building Project at Valley High School**

**ITEM:**                   **Action**

**SUBMITTED BY:**   **Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations**

**PREPARED BY:**   **Andy Putney, Interim Director of Construction**  
**Jon Geiszler, Director, Purchasing & Stores**  
**Ruth Zintzun, Manager, Purchasing & Stores**

**BACKGROUND INFORMATION:**

Submitted for Board consideration is the staff recommendation for approval to award a contract to Balfour Beatty Construction for construction management services for the portable to permanent (P2P) classroom building project at Valley High School. This cost was approved in the previously approved project budget.

**ITEM SUMMARY:**

- Construction management services for the portable to permanent (P2P) classroom buildings at Valley High School
- This cost was approved in the previously approved project budget.
- Contract award for \$492,960, which is attached.

**RATIONALE:**

On November 15, 2016 the Board approved the award of contract for the construction of classroom buildings at Valley High School. The District is looking to award a contract for the construction management for the Valley project. The Facilities Department has previously solicited Requests for Qualifications for construction management firms, from which the Board approved a short list of six approved firms. The District requested cost proposals from all shortlist firms to provide construction management services for the classroom buildings project at Valley High School.

The District received three cost proposals with Balfour Beatty Construction being the lowest proposal.

<b>Construction Manager</b>	<b>Cost Proposal</b>
Balfour Beatty Construction	\$492,960
Bernards	\$529,387
Erickson-Hall Construction	\$546,460

Attached for the Board's review and consideration is the Balfour Beatty Construction Management Agreement which was the lowest of the three proposals.

**LCAP Goal 3.4:** Support school and district operations to create welcoming and productive school environments.

**FUNDING:**

Special Reserve Fund 40:     \$492,960

**RECOMMENDATION:**

Authorize staff to award a contract to Balfour Beatty Construction for construction management services for the classroom buildings project at Valley High School.

# **SANTA ANA UNIFIED SCHOOL DISTRICT CONSTRUCTION MANAGEMENT SERVICES AGREEMENT**

This Construction Management Services Agreement ("Agreement") is made and entered into this **14<sup>th</sup> day of December 2016** by and between Santa Ana Unified School District (hereinafter "District") and **Balfour Beatty Construction**, (hereinafter referred to as "Construction Manager") for construction management services relating to the following project(s) (the "Project"): **Valley High School Classroom Buildings Project**.

## **ARTICLE 1 CONSTRUCTION MANAGER'S SERVICES AND RESPONSIBILITIES**

Construction Manager shall provide professional services necessary for completing the following:

### **A. BASIC SERVICES**

1. Provide work which shall comply with professional standards and applicable requirements of federal, state, and local law.
2. Advise the District as to the regulatory agencies that have jurisdiction over the Project, and as to coordination with and implementation of the requirements of the regulatory agencies, including without limitation the Division of the State Architect.
3. Contract for or employ, at Construction Manager's expense, sub-consultant(s) to the extent deemed necessary for Construction Manager's services. Nothing in the foregoing shall create any contractual relationship between the District and any sub-consultant(s) employed by the Construction Manager under terms of this Agreement.
4. Cooperate with other professionals employed by the District for the design, coordination or management of other work related to the Project.
5. Chair, conduct and take minutes of periodic meetings between District and its design professional(s) of the Site Committee meetings, and of construction meetings during the course of the projects. Construction Manager shall invite the District and/or its representative to participate in these meetings. Construction Manager shall keep meeting minutes to document comments generated in these meetings, but shall not be responsible for analyzing design issues raised in said meetings.
6. Be responsible for the professional quality and technical accuracy of all cost estimates, constructability reviews, studies, reports, projections, opinions of the probable cost of construction, and other services furnished by Construction Manager under this Agreement as well as coordination with all Master Plans, studies, reports and other information provided by District to Construction Manager. Construction Manager shall, without additional compensation, correct or revise any errors or omissions in materials it generates.

7. Maintain a log of all meetings, site visits or discussions held in conjunction with the work of this Project, with documentation of major discussion points, observations, decisions, questions or comments. These shall be furnished to the District and/or its representative for inclusion in the overall Project documentation.
8. At the request of the District, develop a Management Information System to assist in establishing communications between the District, Construction Manager, design professional(s), contractor(s) and other parties on the Project. In developing the MIS, the Construction Manager shall interview the District's key personnel and others in order to determine the type of information to be managed and reported, the reporting format, the desired frequency for distribution of the various reports, the degree of accessibility by potential users, and the security protocol for the system.
9. Coordinate transmittal of documents to regulatory agencies for review and shall advise the District of potential problems in completion of such reviews.
10. Prepare an estimate of costs for all addenda and shall submit the estimate to the District for approval. The Construction Cost Budget and other Project costs shall be adjusted as indicated in the Agreement.
11. Provide and maintain a management team on the Project sites.
12. Provide documentation, pictures, and other information and assistance to the District for the District's use on a website for public access to show Project status.
13. Cooperate and coordinate with the persons responsible for operation of the District's labor compliance program, if applicable.
14. Comply with any storm water management program that is approved by the District and applicable to the Project, at no additional cost to the District.
15. Ensure that all Project contractor(s), Project sub-contractor(s) and Construction Manager's sub-consultant(s) comply with any District-approved storm water management program that is applicable to the Project, at no additional cost to the District.
16. Provide direction and planning to ensure Project adherence to applicable environmental requirements such as those emanating from the Environmental Protection Agency (EPA), Cal/EPA, the California Environmental Quality Act ("CEQA"), Air Quality Management District and State of California and Regional Water Quality Control Board laws, regulations and rules. The Construction Manager shall comply with, and ensure that all contractors and their subcontractors and Design Professionals and their sub-consultants comply with, any storm water pollution prevention plans, other storm water management program and other environmental impact mitigation requirements that are approved by the District and applicable to the Project, at no additional cost to the District.

17. Construction Manager is not responsible for:

- a. Ground contamination or hazardous material analysis.
- b. Any asbestos testing, design or abatement; however, it shall coordinate and integrate its work with any such information provided by District.
- c. Compliance with the California Environmental Quality Act ("CEQA"), except that Construction Manager agrees to coordinate its work with that of any CEQA consultants retained by the District, and to provide current information for use in CEQA compliance documents.
- d. Historical significance report.
- e. Soils investigation.
- f. Geotechnical hazard report.
- g. Topographic survey, including utility locating services.
- h. Other items specifically designated as the District's responsibilities under this Agreement.
- i. As-built documentation from previous construction projects.

18. **General Program Services**

- a. **General:** Monitor and advise the District as to all material developments in the Project. Construction Manager shall develop and implement with District approval reporting methods for schedules, cost and budget status, and projections for each project in the District's Program. Construction Manager shall be the focal point of all communication to and from construction contractor(s) and shall be copied on all communications between District and its design professional(s).
- b. **Scheduling:** Prepare methods to track and report on schedule status for each project and for the overall Program. Construction Manager shall develop master schedules and milestone schedules for each project, and shall report on same each month to the District.
- c. **Cost Controls:** Prepare and implement methods to budget and track all expenditures on each Project. Construction Manager shall generate monthly reports to the District reflecting this information.
- d. **Communications to Board:** The Construction Manager may be required to attend each monthly meeting of the District's Board of Education, and to provide updates at each meeting.

## **1.1 CONSTRUCTION PHASE.**

The Construction Phase for the Project shall commence with the award of the initial Contract and shall continue until sixty-five (65) days after the recording of a notice of completion for the Project or sixty-five (65) days after completion of the Project as defined in Public Contract Code Section 7107 whichever is earlier.

The Construction Phase consists of the coordination of all activities that are included in the construction of a particular Project. The Construction Manager shall be responsible for coordinating, monitoring, and managing the work for the Project pursuant to the Master Project Schedule. The Construction Manager shall maintain communication with the District throughout the Construction Phase and shall provide responsible reporting and documentation prior to the contractors' pre-construction conference and shall be responsible for coordinating the site construction services provisions (general conditions items) including supervision and administration of the Project, conducting construction progress meetings, providing progress reports, processing contractors requests for information (RFI's), reviewing and recommending with the Architect the approval or disapproval of change orders and payments to the contractors, and maintaining record keeping to assist the District in negotiations, mediation or arbitration of claims or disputes.

1.1.1 Pre-Construction Conference(s). The Construction Manager shall conduct, in conjunction with the District and the Architect, pre-construction orientation conference(s) for the benefit of the successful contractor and shall serve to orient the contractor to the various reporting procedures and site rules prior to the commencement of actual construction. The Construction Manager shall obtain the certificates of insurance and bonds from the contractor and forward such documents after approval by the Construction Manager to the District.

1.1.2 Contract Administration. The Construction Manager, in cooperation with the Architect, shall administer the construction Contracts as set forth herein and as provided in the General Conditions of the Contracts for construction. The Construction Manager shall coordinate the preparation of construction staging areas on-site for the Project and shall coordinate the preparation of the site for construction, including, but not limited to, coordinating fencing, barricades or other items reasonably necessary for efficient construction. The Construction Manager shall also coordinate the mobilization of all contractors and shall coordinate construction sequencing.

In addition, the Construction Manager shall provide management and related services as required to coordinate work of the contractors with each other and the activities and responsibilities of the Architect and District in order to complete the Project in accordance with the Contract Documents and this Agreement and within the Project Budget. The Construction Manager shall provide sufficient organization, qualified and experienced personnel and management to carry out the requirements of this Agreement.

The Construction Manager shall maintain a competent full-time staff at the Project site for the purpose of coordinating and providing general direction for the work and progress of the contractors.

1.1.3 Submittal Procedures. The Construction Manager shall establish and implement procedures with the Architect and coordinate and review shop drawing submittals, requests for information, samples, product data, change orders, payment requests, material delivery dates and other procedures; and maintain logs, files and other necessary documentation. Construction Manager shall assist the Architect and the District's labor compliance provider with monitoring the certified payroll for the Project. The Construction Manager shall coordinate the dissemination of any information regarding submittals and consult with the Architect and the District if any Contractor requests interpretations of the meaning and intent of the Contract Documents, and assist in the resolution of questions which may arise.

1.1.4 Meetings. The Construction Manager shall coordinate and conduct preconstruction, construction and weekly job-site progress meetings with the Contractors and shall work with the Architect to ensure that the Architect records, transcribes and distributes minutes to all attendees, the District, and all other appropriate parties. The Construction Manager shall assist in the resolution of any technical construction issues.

1.1.5 Coordination of Technical Inspection and Testing. The Construction Manager shall coordinate with the District's certified inspector all testing required by the Architect or other third parties. If requested, the Construction Manager shall assist the District in selecting any special consultants or testing laboratories. All inspection reports shall be provided to the Construction Manager on a regular basis.

1.1.6 Construction Observation. The Construction Manager shall assist the District's inspector in observing that the materials and equipment being incorporated into the work are handled, stored and installed properly and adequately and are in compliance with the contract documents for the Project. The Construction Manager shall report to the District regarding the status of such activity. The Construction Manager shall endeavor to guard against defects and deficiencies and shall advise the District of any deviations, defects or deficiencies the Construction Manager observes in the work. The Construction Manager's observation duties shall include reasonable diligence to discover work that is not in compliance with the contract documents. These observations shall not, however, cause the Construction Manager to be responsible for those duties and responsibilities which belong to the District's inspector. The Construction Manager shall not be responsible for construction means, methods, techniques, sequences and procedures employed by Contractor(s) in the performance of their Contracts, and shall not be responsible for the failure of any Contractor(s) to carry out Work in accordance with the Contract Documents.

The Construction Manager shall ensure that construction contractor(s) provide construction schedules as required by their construction contracts, including activity sequences and durations, submittal schedule, or procurement schedule for products that require long lead time. Construction Manager shall review construction contractor(s)' construction schedules for conformity with the requirements of the construction contract(s) and conformity with the overall schedule for the Project. Where construction contractor(s)' construction schedules do not so



conform, Construction Manager will take appropriate measures to secure compliance, subject to District approval.

The Construction Manager shall ensure construction contractor(s)' compliance with the requirements of their respective construction contracts for updating, revising, and other obligations relative to their respective construction schedules. Construction Manager shall incorporate construction contractor(s)' construction schedule updates and revisions into the Project construction schedule.

1.1.7 Non-Conforming Work. The Construction Manager shall, in conjunction with the District's inspector, review contractor's recommendations for corrective action on observed non-conforming work. The Construction Manager shall make recommendations to the District, the Architect and District' inspector in instances where the Construction Manager observes work that, in its opinion, is defective or not in conformance with the contract documents. The Construction Manager shall assist the District's inspector in observing the Contractor's work to verify that all authorized changes are properly incorporated in the Project. The Construction Manager shall report to the District regarding the status of such activity and provide a written record of the same.

1.1.8 Exercise of Contract Prerogatives. The Construction Manager shall advise the District and make recommendations to the District for exercising the District's Contract prerogatives, such as giving the Contractor notice to accelerate the progress when the schedule goals are in jeopardy due to Contractor failings, withholding payment for cause and other prerogatives when required in an effort to achieve Contract compliance.

1.1.9 Implementation of Master Project Schedule. The Construction Manager shall implement the Master Project Schedule and shall regularly update and maintain the Master Project Schedule incorporating the activities of Contractors on the Project, including activity sequences and durations, allocation of labor and materials, processing of shop drawings, product data and samples, and delivery of products requiring long lead time procurement. The Master Project Schedule shall include the District's occupancy requirements showing portions of the Project having occupancy priority. The Construction Manager shall update, reissue and distribute the Master Project Schedule as required to show current conditions and revisions required by the actual experience.

1.1.10. Safety Programs. To the extent required by OSHA or any other public agency, Construction Manager shall obtain each Contractor's safety programs and monitor their implementation along with any necessary safety meetings. Construction Manager shall ensure that such safety programs are submitted to the District.

1.1.11 Endorsements of Insurance, Performance/Payment Bonds. The Construction Manager shall receive and review Endorsements of Insurance, Performance/Payment Bonds from the Contractors and forward them to the District with a copy to the Architect prior to commencement of any work by such contractors. Construction Manager shall inform the District of any noted deficiencies in insurance or bonds submitted.

1.1.12 Changes in Construction Cost. The Construction Manager shall revise and refine the approved estimate of Construction Cost, incorporate approved changes as they occur, and if required by District, prepare and develop cash flow reports and forecasts as needed. All changes will comply with the OPSC requirements to ensure that all costs associated with the changes will be covered and paid for by the State Grant Program. The District may elect to add Changes to the Scope of Work that are not part of the program but paid for by the District.

The Construction Manager shall provide regular monitoring of the approved estimate of Construction Cost, showing actual costs for activities in progress and estimates for uncompleted tasks. The Construction Manager shall identify variances between actual and budgeted or estimated costs and advise the District and the Architect whenever the Project's costs appear to be exceeding budgets or estimates.

1.1.13 Construction Progress Review. The Construction Manager shall keep a daily log containing a record of weather, the Contractors working on the site, number of workers, work accomplished, problems encountered, and other relevant data or such additional data as the District may require. The Construction Manager shall make the log available to the District upon request. The Construction Manager shall prepare and distribute the construction schedule updates to the Master Project Schedule on a monthly basis to maintain the Master Project Schedule. After an evaluation of the actual progress as observed by the Construction Manager, scheduled activities shall be assigned percentage-complete values. The report shall reflect actual progress as compared to scheduled progress and note any variances. The Construction Manager shall identify problems encountered in accomplishing the work and recommend appropriate action to the District to resolve these problems with a minimum effect on the timely completion of the Project. If requested by the District, the Construction Manager shall assist the Contractor(s) in preparing a recovery schedule. The recovery schedule shall reflect the corrective action costs (if any) and efforts to be undertaken by the contractor(s) to recapture lost time. This recovery schedule shall be distributed to the Contractor(s), the District, Architect and other appropriate parties.

1.1.14 Maintain On-Site Records. The Construction Manager shall develop and implement a comprehensive document management program. The Construction Manager shall maintain at the Project site, on a current basis:

- (a) a record copy of all Contracts, drawings, specifications, addenda, change orders and other modifications, in good order and marked to record all changes made during construction; shop drawings;
- (b) product data;
- (c) samples;
- (d) submittals;
- (e) purchases;
- (f) materials;
- (g) equipment;
- (h) applicable handbooks;
- (i) Titles 21 and 24 of the California Code of Regulations;
- (j) the California Uniform Building Code;
- (k) maintenance and operating manuals and instructions;
- (l) other related documents and revisions which arise out of the Contracts.

The Construction Manager shall maintain records in duplicate, of principal building layout lines, elevations for the bottom of footings, floor levels and key site elevations certified by a qualified surveyor or professional engineer, if necessary. The Construction Manager shall make all records available to the District. At the completion of the Project, the Construction Manager shall deliver all such records to the Architect, so the Architect may complete the record as-built drawings.

The Construction Manager shall implement procedures for issues identification and resolution of actual or potential claims of construction contractor(s) and take actions to mitigate all claims against the District and attempt to eliminate and/or settle all claims.

Construction Manager shall also assist District in selecting and retaining special consultants and testing laboratories and coordinate their services.

1.1.15 Schedule of Values and Processing of Payments. The Construction Manager shall review and approve each Contractor's schedule of values for each of the activities included in that Contractor's schedule of events. The Construction Manager shall develop and maintain a master schedule of values. The Construction Manager shall develop and implement procedures for the review and processing of applications by Contractors for progress and final payments. As part of the evaluation of progress payments, the Construction Manager shall review all "as-built" documents and ensure that the Contractor's "as-built" documents are updated and current. The Construction Manager shall review with the Architect and make recommendations to the District pertaining to payments to the Contractors.

1.1.16 Evaluate Proposal Costs. The Construction Manager shall evaluate Contractors' proposal costs and make a formal recommendation to the District regarding the acceptance of any proposals for a change order.

1.1.17 Negotiations of Change Order Costs and Time Extensions. The Construction Manager shall assist the District and the Architect representative in negotiating any change order costs and time extensions.

1.1.18 Change Order Reports. The Construction Manager shall not issue instructions contrary to the contract between District and a Contractor, or between the District and Architect. The Construction Manager shall ensure that all changes to the Contract between the District and a Contractor shall be by change order executed by the District. Any communication between the Construction Manager and the Contractors shall not in any way be construed as binding on the District, or releasing the Contractor from fulfillment of any of the terms of the Contract. For the Project, the Construction Manager shall prepare and distribute change order reports on a monthly basis throughout the Construction Phase. This report shall provide information pertaining to proposed and executed change orders and their effect on the Contract price and Master Project Schedule as of the date of the report.

1.1.19 Contractor Claims. If the District wishes to receive assistance from the Construction Manager for any claim related to the Project, the District shall provide to the Construction Manager copies of all notices of claims by Contractors against the District for any

alleged cause. The Construction Manager, jointly with Architect, shall perform evaluation of the contents of the claim within fourteen (14) days, and make recommendations to the District. If requested by the District, the Construction Manager shall prepare estimates based on any alleged cause of claims submitted by the Contractor(s) and shall prepare alternate estimates based on varying scenarios of the claim cause. These estimates shall be transferred to the District and may be used in claim rulings and negotiations. If requested by the District, the Construction Manager shall analyze the claims for extension of time and prepare an impact evaluation report which reflects the actual impact to the Master Construction Schedule. The report shall also provide a narrative including a recommendation for action to the District. If requested by the District, the Construction Manager shall negotiate claims with the Contractor(s) on behalf of the District. The Construction Manager shall make a written recommendation to the District concerning settlement or other appropriate action. Excepting those claims of which the Construction Manager is responsible, Construction Manager may invoice at the rates indicated herein for its activities, as directed by the District, for its reasonable efforts related to claims pursuant to this Paragraph, after completion of the Project as defined in Paragraph 1.3 of this Agreement.

1.1.20 Project Status Reports. The Construction Manager shall prepare and distribute monthly a Project Status Report. The Construction Manager shall ensure that the Verified Reports required by Title 24 of the California Code of Regulations be completed quarterly by all parties for the Project for which Verified Reports are required.

1.1.21 Equipment Instruction Manuals, Warranties and Releases. The Construction Manager shall obtain from Contractors, the Architect, or manufacturers, as required, all written material such as operations and maintenance manuals, warranties, affidavits, releases, bonds, waivers and guarantees for all equipment installed in the Project. All such materials, including equipment instruction material, keys and documents shall be reviewed and delivered to appropriate District personnel.

1.1.22 Completion of Contracts and Project. When the Construction Manager considers a Contractor's work or a designated portion thereof complete, the Construction Manager shall assist the Architect in preparing a list of incomplete or unsatisfactory items ("Punch-list") and a schedule for their completion. The Construction Manager shall assist the Architect in conducting inspections. The Construction Manager shall verify work completed to ensure satisfactory completion by said contractor(s) of the punch list items.

The Construction Manager shall coordinate the correction and completion of the work. The Construction Manager shall assist the Architect in determining when the Project or a designated portion thereof is complete. The Construction Manager shall prepare a summary of the status of the work of each contractor, listing changes in the previously issued Punch-list and recommending the times within which contractors shall complete the uncompleted items on the Punch-list.

1.1.23 As-Built Documents. The Construction Manager shall perform coordination, supervisory and expediting functions in connection with the contractor's obligation to provide "as-built" documents and make recommendations for adequate withholding of retention in the event that a contractor fails to provide acceptable "as-built" documents.

1.1.24 Training Sessions. The Construction Manager shall coordinate and schedule training sessions, if necessary, for the District's personnel and shall require that the Contractor's obligation in providing this training is fulfilled.

1.1.25 Recommendations to District. The Construction Manager shall endeavor to achieve satisfactory performance from each Contractor. The Construction Manager shall recommend courses of action to the District when requirements of a Contract are not being fulfilled, and the nonperforming party shall not take satisfactory corrective action.

1.1.26 Accounting Records. The Construction Manager shall establish and administer an appropriate Project accounting system in conjunction with the District and shall maintain cost accounting records on authorized work performed under unit costs, additional work performed on the basis of actual costs of labor and materials, or other work requiring accounting records. All Accounting Records will comply with OPSC Audit requirements.

1.1.27 Permits. The Construction Manager shall assist the District in obtaining all necessary permits for the Project, including without limitation, building, grading, and occupancy permits. This task may encompass accompanying governmental officials (Fire Marshal, DSA, Health Department, etc.) during inspections, assisting in preparing and submitting proper documentation to the appropriate approving agencies, assisting in final testing and other necessary and reasonable activities.

1.1.28 Initial Start-up and Testing. With the Architect and the District's maintenance personnel, the Construction Manager shall observe the Contractors' proper installation of utilities, operational systems and equipment for readiness and assist in their initial start-up and testing for the Project. The Construction Manager shall coordinate and assist District in the move-in for the Project.

1.1.29 Project Completion

- (a) The Construction Manager shall observe, with District's maintenance personnel, the construction contractor's check-outs of utilities, operational systems and equipment, and start-up and testing. The Construction Manager shall maintain records of start-up and testing as provided by the construction contractor(s), ensure District of compliance with applicable provisions of the contract(s) ), that all work has been performed and accepted, and that all systems are complete and operative.
- (b) At the punch list phase of the Project or designated portions thereof, the Construction Manager shall, in consultation with the Architect(s) and PI, ensure the preparation of a list of incomplete or unsatisfactory work or work which does not conform to the requirements of the contract documents ("punch list work") and a schedule for the completion of the punch list work. The Construction Manager shall provide this list to the construction contractor(s). The Construction Manager shall coordinate construction contractors' performance and completion of punch list work. The Construction Manager shall review, with the Architect(s) and District, the

completed punch list work. The Construction Manager shall ensure, with input of Architect(s), that the completed punch list work complies with applicable provisions of the Construction contract(s).

- (c) The Construction Manager shall determine, with the Architect(s) and District, when the Project or designated portions thereof are complete.
- (d) The Construction Manager shall conduct, with the Architect(s) and District, final inspections of the Project or designated portions thereof. The Construction Manager shall notify District of final completion.
- (e) The Construction Manager shall consult with the Architect(s), PI and the District and shall determine when the Project and the contractor's work are finally completed. The Construction Manager shall assist with the issuance of a Certificate of Final Completion, and shall provide to the District a written recommendation regarding payment to the contractors.
- (f) Final Completion and Project Report. The Construction Manager, in conjunction with the Architect and the District's inspector, shall at the conclusion of all corrective action of Punch-list items, make a final comprehensive review of the Project, make a report to the District which indicates whether the Construction Manager and the Architect find the work performed acceptable under the Contract Documents and the relevant Project data, and make recommendations as to final payment and the notice of completion to the Contractor(s) for the Project. At the conclusion the Project, the Construction Manager shall prepare final accounting and close-out reports of all above indicated report systems. These reports shall summarize, for historical purposes, any items which are not self-explanatory.

#### 1.1.30 Final Documents

The Construction Manager shall review and monitor all as built drawings, maintenance and operations manuals, and other closeout documents to be sure all required documents meeting contract requirements are provided, and shall secure and transmit to the District those documents and all required guarantees, keys, manuals, record drawings, and daily logs. The Construction Manager shall also forward all documents and plans to the District upon completion of the project and ensure all such plans and documents are well organized for any appropriate audit or review of the project.

#### 1.1.31 Warranty

The Construction Manager shall implement a Warranty Inspection and Warranty Work procedure that all contractors are to follow. The procedure shall include a twelve (12) month call back period and a final warranty inspection eleven (11) months after Project completion to inspect the Project and identify any outstanding warranty work.

## **1.2 TIME.**

1.2.1 The Construction Manager shall perform the services set forth in this Agreement as expeditiously as is consistent with reasonable skill and care and the orderly progress of the Projects.

1.2.2 Construction Manager shall be entitled to an extension of time for the time of completion and shall not be subject to a claim for liquidated damages for delays which may arise due to an Act of God as defined in Public Contract Code Section 7105 if the act of God affects the governmental agency from which approvals are necessary for completion of the Project, but Construction Manager shall have no claim for any other compensation for such delay. Should the schedule for the Project be extended due to an act of God as discussed above, the Construction Manager's performance under the contract shall be extended and the Construction Manager shall be compensated for this extension under the provisions of Section 4.4 of this Agreement.

## **ARTICLE 2 THE DISTRICT'S RESPONSIBILITIES**

2.1 The District shall provide full information regarding the requirements of the Project including the District's objectives, constraints and criteria.

2.2 The District shall designate a representative to act on the District's behalf with respect to each Project. The District, or the District Representative, if authorized, shall render decisions promptly to avoid unreasonable delay in the progress of the Construction Manager's services.

2.3 The District shall furnish tests, inspections and reports as required by law or the contract documents.

2.5 The services, information and reports required by Paragraphs 2.1 through 2.3, inclusive, shall be furnished at District's expense.

2.6 If the District observes or otherwise becomes aware of any fault or defect in the Project, or nonconformance with the contract documents, prompt notice thereof shall be given by the District to the Construction Manager.

2.7 The District reserves the right to perform work related to the Project with the District's own forces and/or to award contracts in connection with the Project. The Construction Manager shall notify the District within five (5) days of actual knowledge of the District's intent to perform work related to the Project with the District's own forces and/or to award contracts in connection with the Project, if any such independent action shall in any way compromise the Construction Manager's ability to meet the Construction Manager's responsibilities under this Agreement.

2.8 The District shall retain an Architect whose services, duties and responsibilities are described in the Agreement between the District and the Architect. The



terms and conditions of the District-Architect agreement shall be furnished to the Construction Manager.

2.9 The District shall provide all costs such as, printing and distribution (UPS, FedEx, US Mail, etc) of all construction documents, as well as any on site security that is not included in the contractor(s) contract, necessary through the duration of the project.

### **ARTICLE 3**

#### **CONSTRUCTION COST AND PROJECT BUDGET**

3.1 The Construction Cost of the Project shall be the total of the final contract sums of all of separate contracts of contractors for the Project, and shall not exceed the budgeted amount for the Construction Cost as set forth in the Project Budget. All budgets will be in compliance with State funds available, if applicable.

The Construction Manager shall have the responsibility to develop, review, and reconcile the Construction Cost Budget with the Architect and District throughout the preconstruction phase and during construction.

3.2 Construction Cost shall not include the compensation of Construction Manager, the Architect and other consultants, general conditions, the cost of land, rights-of-way and other costs which are the responsibility of District as provided in Article 2 hereof, inclusive.

3.3 The Project Budget has been established by the allowance for construction. Construction Manager shall consult with the Architect and District to suggest reasonable adjustments in the scope of the Project, and to suggest alternate bids in the construction documents to adjust the construction Project costs so that it does not exceed the Project Budget.

3.5 With the District's assistance, Construction Manager shall provide, on a monthly basis, a detailed cash flow tracking system for the Project. The system must be approved and accepted by the District. The Construction Manager shall update the cash flow spread sheet monthly or as required by the District.

Construction Manager shall provide for the District's review and acceptance, a monthly report for the Project. This report shall show the status for the Project that is under construction pertaining to this contract. With the District's assistance, the Construction Manager shall provide all construction related agenda items. Examples: change orders, notices to proceed, notice of completion, authorization to bid, award of contracts, etc.

**ARTICLE 4**  
**BASIS OF COMPENSATION AND PAYMENT**

District shall compensate Construction Manager for the services required hereunder, as follows:

**4.1 BASIC COMPENSATION FEE**

**4.1.1** The Construction Manager's total compensation for providing the Construction Management Services described in Article I shall be the following:

An amount equal to Four Hundred Ninety-Two Thousand Nine Hundred Sixty Dollars (\$492,960)

**4.1.2** Construction Manager shall bill its work under this Agreement on a monthly time and materials basis in accordance with this Agreement.

**4.1.3** No increase in fee will be due from change orders generated during the construction period to the extent caused by Construction Manager's error.

**4.1.4** The Construction Manager's fee set forth in this Agreement shall be full compensation for all of Construction Manager's Services incurred in the performance hereof, as including, without limitation, all costs for personnel, travel within two hundred (200) miles of the Project location, offices, per diem expenses, printing, providing, or shipping of deliverables.

**4.2 GENERAL CONDITIONS COSTS**

**4.2.1** All General Conditions costs shall be included in the basic compensation fee. No further compensation shall be paid to the Construction Manager for costs related to General Conditions unless otherwise approved by the District in writing.

**4.3 PAYMENT**

**4.3.1 BASIC COMPENSATION PAYMENT**

**4.3.1.1 Invoicing.**

**4.3.1.1.1** The Construction Manager shall invoice the Owner monthly for services performed in the previous month.

**4.3.1.1.2 Project Retention.** At a minimum, the District will hold five percent (5%) of the Construction Managers total compensation as retention until DSA has provided final approval of the Project.

#### **4.3.2 GENERAL CONDITIONS PAYMENT**

N/A

#### **4.3.3 PAYMENT OF INVOICES.**

District shall make payments to Construction Manager within thirty (30) days of receipt of the appropriate and approved invoice from Construction Manager.

#### **4.4 ADDITIONAL COMPENSATION.**

Construction Manager shall not be entitled to additional compensation unless there are unusual and unanticipated circumstances and only when approved in writing by District, in advance of such services being provided. If the Construction Manager shall claim compensation for any damage sustained by reason of the acts of the District or its agents, Construction Manager shall, within ten (10) days after sustaining of such damage, make to the District a written statement of the damage sustained. On or before the 15th day of the month succeeding that in which such damage shall have been sustained, the Construction Manager shall file with the District an itemized statement of the details and amount of such damage in accordance with this Article, and unless such statement is submitted, any claims by Construction Manager shall be forfeited and invalidated and Construction Manager shall not be entitled to consideration for payment on account of any such damage. In the event extra compensation is approved, extra compensation shall be computed at cost plus ten percent (10%) of billings to Construction Manager by Construction Manager's consultants and for other costs incurred by the Construction Manager.

### **ARTICLE 5** **GENERAL CONDITIONS**

Construction Manager shall provide the General Conditions for the Project. General Conditions of the Project are defined as those generic support activities which must be in place to support all construction aspects of the Project. Construction Manager shall be compensated for General Conditions Costs as set forth in Articles 4.1.1, 4.2 and 4.3.2.

The cost of any additional items shall not be reimbursable unless advance written authorization is provided by the District to Construction Manager to obtain the item.

### **ARTICLE 6** **TERMINATION, ABANDONMENT OR SUSPENSION OF WORK**

#### **6.1 TERMINATION OF CONSTRUCTION MANAGER SERVICES.**

The District may give seven (7) days written notice to Construction Manager of District's intent to suspend or terminate the Construction Manager's services under this Agreement for failure to satisfactorily perform or provide prompt, efficient or thorough service or Construction Manager's failure to complete its services or otherwise comply with the terms of this Agreement. If after the expiration of such seven (7) days, Construction Manager fails to cure to the District's

satisfaction the performance as set forth in the District's notice of intent to suspend or terminate the Construction Manager's services, District may issue a notice of termination or suspension. At that time, Construction Manager's services shall be suspended or terminated as set forth in District's notice.

District shall also have the right in its absolute discretion to terminate this Agreement in the event the District is not satisfied with the working relationship with Construction Manager and without cause following fourteen (14) days prior written notice from District to Construction Manager.

## **6.2 CONTINUANCE OF WORK.**

In the event of a dispute between the parties as to performance of the work or the interpretation of this Agreement, or payment or nonpayment for work performed or not performed, the parties shall attempt to resolve the dispute. Pending resolution of this dispute, Construction Manager agrees to continue the work diligently to completion. If the dispute is not resolved, Construction Manager agrees it shall neither rescind the Agreement nor stop the progress of the work, but Construction Manager's sole remedy shall be to submit such controversy to determination by a court having competent jurisdiction of the dispute, after the Project has been completed, and not before.

## **6.3 ABANDONMENT OF A PROJECT.**

The District has the absolute discretion to suspend or abandon all or any portion of the work on the Project and may do so upon fourteen (14) day written notice to the Construction Manager. Upon notice of suspension or abandonment, Construction Manager shall immediately discontinue any further action on the Project. If the entire work to be performed on the Project is abandoned, the parties shall each be relieved of the remaining executory obligations of the Agreement, as it relates to the Project, but shall not be relieved of any obligations arising prior to said abandonment.

## **6.4 COMPENSATION IN THE EVENT OF TERMINATION, ABANDONMENT OR SUSPENSION.**

In the event of termination due to a breach of this Agreement by Construction Manager, the compensation due Construction Manager upon termination shall be reduced by the amount of damages and liquidated damages sustained by District due to such breach.

In the event that District chooses to abandon the Project or terminate the Agreement without cause, Construction Manager shall, in addition to the compensation described above, also be reimbursed for reasonable termination costs through the payment of (1) 3% of the Construction Management Fees incurred to date if less than 50% of the Construction Management Fees have been paid; or (2) 3% of the remaining Construction Management Fees if more than 50% of the Construction Management Fees have been paid. This payment is agreed to compensate Construction Manager for any damages resulting from early termination and is consideration for entry into this termination for convenience clause.

## **6.5 DELIVERY OF DOCUMENTS.**

Upon termination, abandonment or suspension, Construction Manager shall deliver to District all documents and matters related to the Project no later than three (3) business days following termination, abandonment, or suspension.

## **ARTICLE 7 INDEMNIFICATION**

To the fullest extent permitted by law, Construction Manager agrees to indemnify, defend and hold District entirely harmless from all liability arising out of:

(a) Any and all claims under workers' compensation acts and other employee benefit acts with respect to Construction Manager's employees or Construction Manager's subcontractors' employees arising out of Construction Manager's work under this Agreement; and

(b) Liability for damages for (1) death or bodily injury to person; (2) injury to, loss or theft of property; (3) any failure or alleged failure to comply with any provision of law or (4) any other loss, damage or expense arising under either (1), (2), or (3) above, sustained by the Construction Manager, or the District, or any person, firm or corporation employed by the Construction Manager upon or in connection with the Project, except for liability resulting from the sole or active negligence, or willful misconduct of the District, its officers, employees, agents or independent contractors who are directly employed by the District;

(c) Any loss, injury to or death of persons or damage to property caused by any act, neglect, default or omission of the Construction Manager, or any person, firm or corporation employed by the Construction Manager, either directly or by independent contract, including all damages due to loss or theft, sustained by any person, firm or corporation including the District, arising out of, or in any way connected with the Project, including injury or damage either on or off District property; but not for any loss, injury, death or damages caused by sole or active negligence, or willful misconduct of the District.

The Construction Manager at Construction Manager's own expense, cost, and risk, shall defend any and all claims, actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents or employees, on any such claim or liability, and shall pay or satisfy and judgment that may be rendered against the District, its officers, agents or employees in any action, suit or other proceedings as a result thereof.

## **ARTICLE 8 SUCCESSORS AND ASSIGNS**

This Agreement is binding upon and inures to the benefit of the successors, executors, administrators, and assigns of each party to this Agreement, provided, however, that the Construction Manager shall not assign or transfer by operation of law or otherwise any or all rights, burdens, duties, or obligations without prior written consent of the District. Any attempted assignment without such consent shall be invalid.

**ARTICLE 9**  
**APPLICABLE LAW**

This Agreement shall be governed by the laws of the State of California, however, in the event that the District receives any state funding for the Project from the SAB, this Agreement shall also be governed by any applicable laws and/or regulations relating to such state funding from the SAB ("Applicable Law"). To the extent that there is any inconsistency between this Agreement and the Applicable Law, or this Agreement omits any requirement of the Applicable Law, the language of the Applicable Law, in effect on the date of the execution of this Agreement, shall prevail.

**ARTICLE 10**  
**CONSTRUCTION MANAGER NOT AN OFFICER**  
**OR EMPLOYEE OF DISTRICT**

While engaged in carrying out and complying with the terms and conditions of this Agreement, the Construction Manager is an independent contractor and not an officer or employee of the District.

**ARTICLE 11**  
**INSURANCE**

11.1 The Construction Manager shall purchase and maintain policies of insurance with an insurer or insurers, qualified to do business in the State of California and acceptable to District which will protect Construction Manager and District from claims which may arise out of or result from Construction Manager's actions or inactions relating to the Agreement, whether such actions or inactions be by themselves or by a subcontractor or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable. The aforementioned insurance shall include coverage for:

(a) The Construction Manager shall carry Workers' Compensation and Employers Liability Insurance in accordance with the laws of the State of California in an amount not less than One Million Dollars (\$1,000,000).

(b) Comprehensive general and auto liability insurance with limits of not less than ONE MILLION DOLLARS (\$1,000,000) combined single limit, bodily injury and property damage liability per occurrence, including:

1. Owned, non-owned and hired vehicles;
2. Blanket contractual;
3. Broad form property damage
4. Products/completed operations; and
5. Personal injury.

(c) Professional liability insurance. To the extent that the Construction Manager maintains a professional license pursuant to which it performs any of the Construction Management Services described herein, the Construction Manager shall carry professional liability insurance, including contractual liability, with limits of Two Million dollars (\$2,000,000) per claim and/or aggregate. Such insurance shall be maintained during the term of this Agreement and renewed for a period of at least three (3) years thereafter and/or at rates consistent with the time of execution of this Agreement adjusted for inflation.

11.2 Each policy of insurance required in (b) above shall name District and its officers, agents and employees as additional insureds; shall state that, with respect to the operations of Construction Manager hereunder, such policy is primary and any insurance carried by District is excess and non-contributory with such primary insurance; shall state that no less than thirty (30) days' written notice shall be given to District prior to cancellation; and, shall waive all rights of subrogation. Construction Manager shall notify District in the event of material change in, or failure to renew, each policy. Prior to commencing work, Construction Manager shall deliver to District certificates of insurance as evidence of compliance with the requirements herein. In the event Construction Manager fails to secure or maintain any policy of insurance required hereby, District may, at its sole discretion, secure such policy of insurance in the name of an for the account of Construction Manager, and in such event Construction Manager shall reimburse District upon demand for the costs thereof.

## **ARTICLE 12**

### **CONSTRUCTION MANAGEMENT PERSONNEL**

12.1 The Construction Manager shall provide the District with a written list of all personnel performing services on the Project to be approved in writing by the District.

12.2 The Construction Manager designates \_\_\_\_\_ as the Construction Manager's Senior Project Manager who will provide and perform Construction Management Services during the construction of the Project. Construction Manager shall provide all other necessary Construction Management personnel to complete the Project, in accordance with this Agreement, at the Fixed Fee indicated in Article 4.1.1.

12.3 No person named in paragraph 12.2 of this Article, or his/her successor approved by the District, including personnel in paragraph 12.1 shall be removed or replaced by the Construction Manager, nor shall his/her agreed-function or level of commitment hereinabove be changed, without the prior written consent of the District.

12.4 District may, at its sole discretion, request removal or replacement of personnel that are deemed not suitable for the Project.

12.5 Pursuant to Education Code section 45125.2, District has determined on the basis of scope of work in this Agreement of this Project, that Construction Manager and its subcontractors and employees will have only limited contact with pupils at most. Construction Manager shall promptly notify District in writing of any facts or circumstances which might



reasonably lead District to determine that contact will be more than limited as defined by Education Code section 45125.1(d). In addition, Construction Manager shall verify that all of its employees, its sub consultants, and the employees of its sub consultants are not listed on California's "Megan's Law" Website (<http://www.meganslaw.ca.gov/>).

**ARTICLE 13**  
**EXTENT OF AGREEMENT**

13.1 This Agreement represents the entire and integrated agreement between the District and the Construction Manager and supersedes all prior negotiations, representations or agreements, either written oral. This Agreement may be amended only by written instrument signed by both the District and the Construction Manager

The parties, through their authorized representatives, have executed this Agreement as of the day and year first written above.

CONSTRUCTION MANAGER:

DISTRICT:

**Balfour Beatty Construction**

**Santa Ana Unified School District**

By: \_\_\_\_\_

By: \_\_\_\_\_

Balfour Beatty LLC

Orin Williams  
Assistant Superintendent  
Facilities & Governmental Relations

12/6/16

Attest:

By: \_\_\_\_\_

Tina Douglas  
Assistant Superintendent  
Business Services

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Authorization to Award a Contract for Bid Package No. 2 – New Playground Equipment and Resurfacing at Kennedy, Lincoln, Madison, and Washington Elementary Schools

**ITEM:** Action

**SUBMITTED BY:** Tina Douglas, Assistant Superintendent, Business Services

**PREPARED BY:** Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations  
Jon Geiszler, Director, Purchasing & Stores

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**BACKGROUND INFORMATION:**

Submitted for Board consideration is the staff recommendation for approval to award a contract for Bid Package No. 2 – New Playground Equipment and Resurfacing at Kennedy, Lincoln, Madison, and Washington Elementary Schools.

**RATIONALE:**

Legal advertisement of notice calling for bids was placed in the *Orange County Reporter* on October 24, and 31, 2016. Five contractors requested plans. On November 10, 2016, staff received and opened two bids. T.J. Construction, Inc. represents the lowest responsive, responsible bidder. T.J. Janca Construction, Inc. has contracted with the District for services previously.

**ITEM SUMMARY:**

- Bid Amount: \$163,000.00
- Contract Start: December 21, 2016
- Contract End: February 28, 2017
- One Time Fund
- Contractor selection is in compliance with Board Policy 3311(a) - Bids and Public Contract Code Sections 22030-22045.

<b>Contractor:</b>	<b>Bid Amount:</b>
<i>R.E. Schultz Construction, Inc. (non-responsive)</i>	\$141,860.00
T.J. Janca Construction, Inc.	\$163,000.00

**LCAP Goal 3.3:** Establish processes that support maintaining current facilities (school safety and maintenance).

**LCAP Goal 3.4:** Support school and district operations to create welcoming and productive school environments.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

One-Time Playground Carry Over Fund 01: \$163,000.00

**RECOMMENDATION:**

Authorize staff to award a contract to T.J. Janca Construction, Inc. for Bid Package No. 2 – New Playground Equipment and Resurfacing at Kennedy, Lincoln, Madison, and Washington Elementary Schools.

OW:rb

**AGENDA ITEM BACK UP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of First Amendment to Agreement for Reimbursement of Design and Construction Costs for Roosevelt/Walker Elementary Schools Community Center and Site Improvements with City of Santa Ana**

**ITEM:**                   **Action**

**SUBMITTED BY:** **Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations**

**PREPARED BY:**   **Jessica Mears, Senior Facilities Planner**

**BACKGROUND INFORMATION:**

Staff seeks Board approval of the first amendment to the Agreement for Reimbursement of Design and Construction Costs for the Roosevelt/Walker Elementary Schools Community Center and Site Improvements with the City of Santa Ana. The city will reimburse the district for all construction costs on District property.

<b>ITEM SUMMARY:</b>
<ul style="list-style-type: none"> <li>• Agreement of Reimbursement of Design and Construction Costs originally Board approved on March 12, 2013</li> <li>• Total reimbursement from the City of Santa Ana to the District is \$7,517,509.</li> <li>• SAUSD to contribute land and project management time only.</li> </ul>



**RATIONALE:**

The City of Santa Ana was awarded \$5 million through a Proposition 84 grant to be used for the Roosevelt/Walker Elementary Schools Community Center. The proposed project includes the following amenities:

- Community center with 8 joint use classrooms
- Exterior lighting for athletics and security
- Sports track
- Expanded parking lot
- Basketball court
- Play equipment (2 sets)

Since this project is located on District property, it is imperative that the District oversee all elements of the design and construction. Therefore, the District will execute all design, bidding, inspection, and closeout portions of the project, and the City will reimburse the District as costs are realized. This agreement has been approved by staff and legal counsel. The City has also agreed with the amendment terms as approved at their December 9<sup>th</sup> City Council Meeting.

The proposed agreement is attached, and the purpose of this first amendment is to increase the project cost to be reimbursed by the City to reflect the recent public bid and construction escalation costs (an increase of \$2,587,509). The City has already reimbursed the District for design fees through the bid phase.

**LCAP Goal 3.3:** Establish processes that support maintaining current facilities (school safety and maintenance).

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

SAUSD will be fully reimbursed by the City of Santa Ana: \$7,517,509

**RECOMMENDATION:**

Approve the first amendment to the Agreement for Reimbursement of Design and Construction Costs for Roosevelt/Walker Elementary Schools Community Center and Site Improvements with the City of Santa Ana.

**FIRST AMENDMENT TO AGREEMENT BETWEEN  
THE CITY OF SANTA ANA AND  
SANTA ANA UNIFIED SCHOOL DISTRICT REGARDING  
REIMBURSEMENT OF CONSTRUCTION COSTS  
FOR ROOSEVELT-WALKER ELEMENTARY SCHOOL  
INCORPORATING PROP. 84 GRANT AND CDBG REQUIREMENTS**

THIS FIRST AMENDMENT TO THE REIMBURSEMENT AGREEMENT ("First Amendment") is entered into this \_\_\_\_ day of \_\_\_\_\_, 2016, by and between the City of Santa Ana, a charter city and municipal corporation ("City") and the Santa Ana Unified School District, a public school district ("District").

**RECITALS**

- A. On March 18, 2013, the City entered into Reimbursement Agreement #A-2013-043 ("said Agreement") with the District regarding the reimbursement of design and construction costs for improvement of the multi-purpose sports and recreation facilities (the "Facilities") at Roosevelt-Walker Elementary School (the "Project").
- B. In accordance with the terms and conditions of said Agreement, the parties desire to amend said Agreement to increase funding for the Project.
- C. In addition, the City, as an entitlement recipient and grantee of the United States Department of Housing and Urban Development ("HUD") Community Development Block Grant ("CDBG") Catalog of Federal Domestic Assistance (CFDA) Number 14.218, Federal Award Identification Number (FAIN) B-16-MC-06-0508, award amount of \$5,286,263, on July 1, 2016, desires to amend said Agreement to include the expenditure of CDBG funds in accordance with Title 24, Part 570 of Code of Federal Regulations (24 CFR 570.000), et seq., to pay for design and construction of the Project.

**NOW THEREFORE**, in consideration of the mutual and respective promises, and subject to the terms and conditions of said Agreement, except as herein modified, the parties agree as follows:

1. **Section 2, subsection b**, of said Agreement shall be amended to read as follows:

"The City shall reimburse the District for preconstruction costs, which shall include design costs, and construction costs for the Facilities in a total not to exceed the amount of **Seven-Million, Five-Hundred Seventeen Thousand, Five-Hundred Nine Dollars (\$7,517,509.00)**, which includes **Four-Million, Nine-Hundred and Thirty Thousand Dollars (\$4,930,000.00)** in Prop 84 funds from the State, **Two-Million, Eighty-Nine Thousand, Two-Hundred Sixty-One Dollars (\$2,089,261.00)** in CDBG funds from HUD, **Two-Hundred Twenty-Three Thousand, Two-Hundred Forty-Eight Dollars (\$223,248.00)** in A&D District 2 Available Funds from the City, and **Two-Hundred Seventy-Five Thousand Dollars (\$275,000.00)** in A&D District 3 Available Funds from the City. The City shall pay invoices submitted by the District within thirty (30) days following receipt of invoice as set forth above, subject to receipt of Prop 84 funds from the

State and availability of CDBG funds from HUD. The City shall retain Seventy-Thousand Dollars (\$70,000.00) for costs associated with contract administration and CEQA compliance required by the grant.”

2. **Section 2, subsection d**, of said Agreement shall be deleted.
3. **Section 4, subsection a**, of said Agreement shall be amended to read as follows:

“This Agreement shall begin on the date first stated above and terminate ninety days after District files a Notice of Completion regarding the Facilities or by June 30, 2019, whichever is the earlier. The City may extend the term of the Agreement with a writing signed by the City Manager and City Attorney. Except as indicated herein, neither party may terminate this Agreement.”

4. **Section 11.5**, shall be added to said Agreement and read as follows:

**“11.5. Terms Required Based on CDBG Funding.** The following terms are made a part of this Agreement, as required by the Parties’ participation in and use of funds from the HUD CDBG program.

- A. **Use of Debarred, Suspended, or Ineligible Participants.** The Parties shall comply with the provisions of 24 CFR 570.609 relating to the employment, engagement of services, awarding of contracts, or funding of any contractor or subcontractor during any period of debarment, suspension, or placement in ineligibility status.
- B. **No Pending Investigation.** Each Party asserts that, to the best of its knowledge, it is not the subject of any current or threatened criminal or civil action investigation by any other public agency, including without limitation a police agency or prosecuting authority, which would relate to performance of the Agreement or provision of services hereunder.
- C. **Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.** District shall comply with applicable uniform requirements as described in 24 CFR 570.502. The following requirements and standards must be complied with: 2 CFR Part 200 et al. District shall procure all materials, property, or services in accordance with the requirements of 2 CFR 200.318-326.
- D. **Other Program Requirements.** District shall carry out each activity in compliance with all federal laws and regulations described in Subpart K of 24 CFR 570. District will carry out its activities in compliance with the requirements of Subpart K of 24 CFR 570, however District does not assume the City’s environmental responsibilities or the responsibility for initiating the environmental review process under 24 CFR Part 52.



E. **Reversion of Assets.** District shall comply with the following:

1. Upon the expiration of this Agreement, District shall transfer to City any CDBG funds on hand at the time of the expiration of this Agreement as well as any accounts receivable attributable to the use of CDBG funds. [24 CFR 570.503(b)(7)]
2. Any real property under District control that was acquired or improved in whole or in part with CDBG funds in excess of \$25,000.00 must either be:
  - a. Used, where City has given written approval, to meet one of the national objectives stated in 24 CFR 570.208 until five (5) years after expiration of this Agreement, or for such longer period of time as determined to be appropriate by City; or
  - b. If not used in accordance with subparagraph (a) above, District shall pay to City an amount equal to the current fair market value of the property less any portion of the value attributable to the expenditure of non-CDBG funds for acquisition of, or improvement to, the property. Such payment is program income to City.

F. **Audit Report Requirements.** The District agrees that if the District expends Seven Hundred Fifty Thousand Dollars (\$750,000) or more in federal funds, the District shall have an annual audit conducted by a certified public accountant in accordance with the standards as set forth and published by the United States Office of Management and Budget. The District shall provide City with a copy of said audit by April 1 of the year following the program year in which this Agreement is executed.

G. **Record Keeping/Reporting.** Both Parties shall keep and maintain complete and adequate records and reports to assist one another in meeting and maintaining its record keeping responsibilities under applicable law, which includes Title 24, Part 570 of Code of Federal Regulations (24 CFR 570.000), et seq. The Parties agree to share with each other the guidelines and parameters of required record keeping. The Parties agree to keep all Project records for at least five (5) years from the date of completion of the Project. Records to be maintained include: project plans, procurement documents, labor compliance documents, documentation of project expenses, including evidence of incurring the expense, invoices for goods or services, copies of any and all contracts or documentation pertaining to costs for subcontractors, plus all other invoices and proof of payment for which CDBG funds were expended, and any payments therefor.

H. **Access to Records.** City and the United States Government and their representatives or auditors shall have access for purposes of monitoring, auditing, and examining Districts activities and performance, to books, documents and papers, and the right to examine records of Districts subcontractors, bookkeepers

and accountants, employees and participants in regard to said program. City and the United States Government and their representatives or auditors shall also schedule on-site monitoring at their discretion. Monitoring activities may also include, but are not limited to, questioning employees and participants in said program and entering any premises or any site in which any of the services or activities funded hereunder is conducted or in which any of the records of District are kept. Nothing herein shall be construed to require access to any privileged or confidential information as set forth in federal or state law.

- I. **Economic Opportunities for Low Income People.** To the extent allowable under applicable state law, the Parties shall implement the goals of Section 3 of the Housing and Urban Development Act of 1968 that requires employment and other economic opportunities arising in connection with housing rehabilitation, housing construction and other public construction projects which shall, to the extent feasible and consistent with existing federal, state and local laws and regulations, be given to low and very low-income persons. To the extent applicable, the Parties shall comply and/or cause compliance with Section 3 Clause requirements for the Project.
- J. **Labor Standards/Prevailing Wage.** The District agrees to comply with the requirements of the Secretary of Labor in accordance with the Davis-Bacon Act as amended, the provisions of Contract Work Hours and Safety Standards Act (40 U.S.C. 327 et seq.) and all other applicable federal, state and local laws and regulations pertaining to labor standards insofar as those acts apply to the performance of this Agreement. The District agrees to comply with the Copeland Anti-Kick Back Act (18 U.S.C. 874 et seq.) and its implementing regulations of the U.S. Department of Labor at 29 CFR Part 5. The District shall maintain documentation that demonstrates compliance with hour and wage requirements of this part. Such documentation shall be made available to the City for review upon request. In its contract(s) for construction of the Project, the District shall include a provision that states in pertinent part: If there is a difference between the general prevailing wage rates determined by the Director of the Department of Industrial Relations ("California Prevailing Wages") and the applicable minimum wage rates determined by the Secretary of Labor ("Federal Wages") for similar classifications of work, the Contractor and its Subcontractors of every tier shall pay their workers not less than the higher wage rate.
- K. **Lobbying.** The Parties shall ensure that they comply with federal law (31 U.S.C. 1352) and regulations found at 24 CFR Part 87, which provide that no appropriated funds may be expended by the recipient of a federal contract, grant, loan or cooperative agreement to pay any person for influencing or attempting to influence an officer or employee of any agency, Member of Congress, or an officer or employee of a Member of Congress in connection with awarding of any federal contract, the making of any federal grant or loan, entering into any cooperative agreement and the extension, renewal, amendment or modification of any federal contract, grant, loan or cooperative agreement.

- L. **Indirect Cost Rate.** Pursuant to 2 CFR §200.331(a)(4), the Indirect Cost Rate for the award shall be an approved federally recognized indirect cost rate negotiated between the District and the Federal government, or, if no such rate exists, the de minimis indirect cost rate as defined in 2 CFR §200.414(b) Indirect (F&A) costs. For this Agreement, the de minimis indirect cost rate of 0% will apply.
- M. **Program Income.** District shall comply with program income requirements set for the in 24 CFR 570.504(c). Program income received by the District shall be returned to the City unless otherwise provided for in this Agreement.
- N. **Equipment.** The purchase of equipment is not allowable under this Agreement.
- O. **Prohibited Use.** District hereby certifies and agrees that it will not use funds provided through this Agreement to pay for entertainment, meals or gifts, or other prohibited uses.
- P. **Women- and Minority-Owned Businesses.** District will use its best efforts to afford small businesses, minority business enterprises, and women's business enterprises the maximum practicable opportunity to participate in the performance of this Agreement in accordance with the requirements of 2 CFR 200.321 "Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms". As used in this Agreement, the term "small business" means a business that meets the criteria set forth in section 3(a) of the Small Business Act, as amended (15 U.S.C. 632), and "minority and women's business enterprise" means a business at least fifty-one percent (51%) owned and controlled by minority group members or women. For the purpose of this definition, "minority group members" are African-Americans, Spanish-speaking, Spanish surnamed or Spanish-heritage Americans, Asian-Americans, and American Indians. District may rely on written representations by businesses regarding their status as minority and female business enterprises in lieu of an independent investigation.
- Q. **Conflict of Interest.** Pursuant to the conflict of interest requirements set forth in 24 CFR 570.611 and 2 CFR 200.112, the District certifies that no member, officer, employee, agent or assignee of the City having direct or indirect control of any CDBG monies granted to the City, inclusive of the subject CDBG funds, shall serve as an officer of the District. Further, any conflict or potential conflict of interest of any officer of the District shall be fully disclosed in writing prior to the execution of this Agreement and said writing shall be attached and deemed fully incorporated as a part hereof. Notice shall be sent by the District to the City regarding any changes or modifications to its board of directors and list of officers.
- R. **Limitation of Funds.** The United States of America, through HUD, may in the future place programmatic or fiscal limitations on the use of CDBG funds which limitations are not presently anticipated. Accordingly, the City reserves the right to revise this Agreement in order to take account of actions affecting HUD program

funding. In the event of funding reduction, the City may, in its sole and absolute discretion, reduce the budget of this Agreement as a whole or as to costs category, may limit the rate of the Districts authority to commit and spend funds, or may restrict the Districts use of both its uncommitted and its unspent funds. Where HUD has directed or requested the City to implement a reduction in funding, in whole or as to a cost category, with respect to funding for this Agreement, the City's City Manager or delegate is authorized to act for the City in implementing and effecting such a reduction and in revising, modifying, or amending the Agreement for such purposes. If such a reduction in funding occurs, the District shall be permitted to de-scope accordingly. In no event, however, shall any revisions made by the City affect expenditures and legally binding commitments made by the District before it received notice of such revision, provided that such amounts have been committed in good faith and are otherwise allowable and that such commitments are consistent with HUD cash withdrawal guidelines.

- S. **Closeout.** The District agrees to comply with the closeout procedures detailed in 2 CFR §200.343, including the following:
1. District must submit, no later than ninety (90) calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award;
  2. Unless the City authorizes an extension, District must liquidate all obligations incurred under the Federal award not later than ninety (90) calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award;
  3. District must promptly refund any balances of unobligated cash that the City paid in advance or paid and that is not authorized to be retained by District for use in other projects (See OMB Circular A-129 and 2 CFR §200.345);
  4. District must account for any real and personal property acquired with Federal funds or received from the Federal government in accordance with 2 CFR §§200.310-200.316 and 200.329; and,
  5. The City should complete all closeout actions for the Federal award no later than one year after receipt and acceptance of all required final reports.
- T. **Liability Resulting from CDBG Requirements.** Notwithstanding any other provision provided herein, the Parties acknowledge and agree that any amounts, including without limitation costs, charges, fees, penalties, or delays of the Project, incurred by the District directly or indirectly arising out of, connected with, or resulting from the obligations required by the Parties' participation in and use of funds from the HUD CDBG program, including as a result of any audit performed in connection therewith, shall be borne by and the responsibility of the City, except as otherwise mutually agreed to in writing by the Parties or if said amounts are

incurred wholly because of the sole negligence or willful misconduct of the District. Upon written notice by the District, City shall pay directly or reimburse the District for said amounts within thirty (30) days of District's notice.

5. Except as hereinabove modified, the terms and conditions of said Agreement remain unchanged and in full force and effect. This First Amendment may be executed in any number of counterparts all of which when taken together shall constitute one and the same document. This First Amendment shall be governed by and construed in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have executed this First Amendment to said Agreement the date and year first above written.

ATTEST: CITY OF SANTA ANA

\_\_\_\_\_  
MARIA D. HUIZAR  
Clerk of the Council

\_\_\_\_\_  
DAVID CAVAZOS  
City Manager

APPROVED AS TO FORM:  
Sonia R. Carvalho  
City Attorney

SANTA ANA UNIFIED SCHOOL DISTRICT:

\_\_\_\_\_  
By: RYAN O. HODGE  
Assistant City Attorney

\_\_\_\_\_  
Name:  
Title:  
DUNS:

RECOMMENDED FOR APPROVAL:

\_\_\_\_\_  
GERARDO MOUET, Executive Director  
Parks, Recreation & Community Services Agency

**Exhibit “A”**  
**Site Concept Plan**

SOUTH STANDARD AVENUE

EAST CHESTNUT AVENUE



**ROOSEVELT JOINT USE SITE CONCEPT PLAN**  
JOINT USE PROPERTY

Exhibit "A"



**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Authorization to Award a Contract for Bid Package No. 1 – Roosevelt/Walker Joint-Use Community Center

**ITEM:** Action

**SUBMITTED BY:** Tina Douglas, Assistant Superintendent, Business Services

**PREPARED BY:** Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations  
Jon Geiszler, Director, Purchasing & Stores

**BACKGROUND INFORMATION:**

Submitted for Board consideration is the staff recommendation for approval to award a contract for Bid Package No. 1 Roosevelt/Walker Joint-Use Community Center.

**RATIONALE:**

Legal advertisement of notice calling for bids was placed in the *Orange County Reporter* on September 30, and October 7, 2016. On November 1, 2016, staff received and opened five bids. R.C. Construction represents the lowest responsive, responsible bidder. R.C. Construction has been contracted with the District for services previously, and has been vetted through the prequalification process.

**ITEM SUMMARY:**

- Bid Amount: \$6,300,000.00
- Architect's Estimate was \$5,743,880.00
- Contract Start: December 27, 2016
- Contract End: November 30, 2017
- Contractor selection is in compliance with Board Policy 3311(a) - Bids and Public Contract Code Sections 22030-22045.

<b>Contractor:</b>	<b>Bid Amount:</b>
<i>Horizons Construction Co. Int'l, Inc. (non-responsive)</i>	\$5,920,000.00
R.C. Construction	\$6,300,000.00
P.H. Hagopian Contractor, Inc.	\$6,382,000.00
Woodcliff Corporation	\$6,852,000.00
Plyco Corp.	\$7,147,000.00

**LCAP Goal 3.4:** Support school and district operations to create welcoming and productive school environments.

**FUNDING:**

Capital Facilities Fund to be reimbursed by the City of Santa Ana: \$6,300,000.00

**RECOMMENDATION:**

Authorize staff to award a contract to R.C. Construction for Bid Package No. 1 – Roosevelt/Walker Joint-Use Community Center.

**AGENDA ITEM BACK UP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of First Amended and Restated Joint Use Agreement with City of Santa Ana for Roosevelt/Walker Elementary Schools Community Center**

**ITEM:**                   **Action**

**SUBMITTED BY:** **Orin L. Williams, Assistant Superintendent, Facilities and Governmental Relations**

**PREPARED BY:**   **Jessica Mears, Senior Facilities Planner**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of The First Amended and Restated Joint Use Agreement with the City of Santa Ana for the Roosevelt/Walker Elementary Schools Community Center (map attached). The term of this agreement shall run for a 30-year period as required for receipt of the Proposition 84 grant.

<b>ITEM SUMMARY:</b>
<ul style="list-style-type: none"> <li>• Joint Use Agreement originally Board approved on March 12, 2013</li> <li>• Revised terms more favorable to the District.</li> </ul>



**RATIONALE:**

The City of Santa Ana has been awarded \$5 million through a Proposition 84 grant to be used for the Roosevelt/Walker Elementary Schools Community Center to develop approximately five acres. Amenities to be included are:

- Community center with 8 joint use classrooms
- Exterior lighting for athletics and security
- Sports track
- Expanded parking lot
- Basketball court
- Play equipment (2 sets)

Education Code Sections 10900 and 10950 authorize districts to cooperate with local municipalities to promote and preserve the health and general welfare of their constituents. This agreement has been approved by staff and legal counsel.

The purpose of this first amendment is to revise terms deemed too restrictive to the District and to add an irrevocable trust fund to the project for repair and maintenance expenses. The District and City will each deposit \$50,000 annually for the purpose of jointly funding necessary repairs and replacement of facilities as needed.

**LCAP Goal 3.3:** Establish processes that support maintaining current facilities (school safety and maintenance).

**LCAP Goal 3.4:** Support school and district operations to create welcoming and productive school environments.

**FUNDING:**

Santa Ana Unified School District:	\$50,000 annually
City of Santa Ana:	\$50,000 annually

**RECOMMENDATION:**

Approve the First Amended and Restated Joint Use Agreement with the City of Santa Ana for Roosevelt/Walker Elementary Schools Community Center.

**FIRST AMENDED AND RESTATED JOINT USE AGREEMENT BY AND BETWEEN  
SANTA ANA UNIFIED SCHOOL DISTRICT AND THE CITY OF SANTA ANA  
(ROOSEVELT-WALKER SCHOOL)**

**THIS FIRST AMENDED AND RESTATED JOINT USE AGREEMENT** ("Agreement") is dated as of \_\_\_\_\_, 2016, by and between the Santa Ana Unified School District ("District"), a public school district duly organized and existing under the laws of the state of California, and the City of Santa Ana ("City"), a charter city and municipal corporation duly organized and existing under the constitution and laws of the state of California (together, "Parties").

**RECITALS:**

- A. The District owns and operates both Roosevelt Elementary School, which is located at 501 S. Halladay Street, Santa Ana, California, and Walker Elementary School, which is located at 811 E. Bishop Street, Santa Ana, California.
- B. The Roosevelt and Walker Elementary School sites share the property located at the southwest corner of Standard Ave and Chestnut Street, which is suitable for a community center and park site.
- C. California Education Code §10900 et seq., authorizes District to organize, promote, and conduct programs for community recreation and to cooperate in providing community recreation programs and facilities.
- D. The City has received a grant through the Statewide Park Development and Community Revitalization Program of 2008, and a grant through the United States Department of Housing and Urban Development's ("HUD") Community Development Block Grant ("CDBG") program, providing funding to construct improvements to the running track, install sports lighting at the basketball court, install a park site, construct a 10,000 square foot community center, install a parking lot for access to the park site and install fencing and landscaping around the park site.
- E. The City and District desire to undertake a coordinated use of the improved sports facilities and community center in order to allow maximum use by the schools, community residents and sports organizations.
- F. The partnership between the City and District created by this Joint Use Agreement is intended to improve general health and wellness for the residents of the Roosevelt and Walker Schools community.
- G. City and District entered into the original Joint Use Agreement, dated March 13, 2013 ("Original Joint Use Agreement"), to provide for the joint use and maintenance of the community center, parking lot and sports and recreation facilities.
- H. The Parties now desire to replace the Original Joint Use Agreement, and make other changes thereto, with this Agreement which hereby replaces all terms and conditions of the Original Joint Use Agreement with the new terms and conditions set forth herein, and the Original Joint Use Agreement shall henceforth be of no further force or effect.

**NOW, THEREFORE,** for and in consideration of the mutual promises and agreements contained herein, the Parties hereto agree as follows:

1. **DEFINITIONS.** The following definitions shall apply to the terms as used in this Agreement:

- A. “Joint Use Property” shall mean that certain real property and improvements thereon described in **Exhibit “A”** attached hereto.
- B. “Joint Use Facilities” shall mean (1) the athletic field and track, and (2) one-half of the Community Center building as identified by the parties at final design of the building, all as identified in **Exhibit “B”** attached hereto.
- C. “Public Facilities” shall mean the one-half of the Community Center building as identified by the parties at final design of the building , basketball/volleyball court, tot lot, restroom and parking lot at the northeast corner of Roosevelt/Walker School site, as identified in **Exhibit “C”**, attached hereto. Said Public Facilities shall be open during the hours that City parks are open to the public.
- D. “Technical Advisory Committee” shall mean that certain committee created and appointed by the City Manager of the City and the Superintendent of the District pursuant to the Joint Use Agreement between the Parties pertaining to Godinez High School at Centennial Park. The Technical Advisory Committee shall be responsible for resolving conflicts in scheduling of and reviewing allocations of funds for repairs to the Joint Use Facilities at Roosevelt/Walker Elementary Schools, as further set forth herein this Agreement.
- E. “Regular School Hours” shall mean 6:00 am through 4:00 pm, Monday through Friday (excluding state and national holidays observed by the District) unless changed by agreement of the Parties.
- F. “District Time” shall mean the time during Regular School Hours, when the District shall have the right to schedule use of the Joint Use Facilities.
- G. “City Time” shall mean those days and hours, outside of District Time, when the City shall have the right to schedule use of the Joint Use Facilities.

2. **TERM AND COMMENCEMENT.** This Agreement shall commence on \_\_\_\_\_, 2016, and shall run for a term of thirty (30) years. Upon the written agreement of the Parties, the term may be extended for up to two additional ten year terms.

3. **PERMITTED USE OF FACILITIES.** The rights of the City to schedule use of the Joint Use Facilities shall be determined based on the following.

- A. District Use. District shall have the right, without prior consent of the City, to schedule use of the Joint Use Facilities during District Time and, on a priority basis, for activities during City Time upon timely notice to the City and in compliance with the provisions herein (“District Use”). However, if City has already scheduled a program for the Joint Use Facilities, then District shall provide City with an acceptable alternate location on the Roosevelt-Walker School Site.

- i. District Use shall not include any priority use of the Public Facilities of the Community Center, but the District may request use of the Public Facilities of the Community Center.
- ii. A separate point of access or agreed upon control system will be provided for the City's use of the Public Facilities of the Community Center.

B. City Use.

- i. City shall have the right at its discretion to schedule activities in the Joint Use Facilities during City time.
- ii. City shall have the exclusive right to schedule activities in the Public Facilities during Regular School Hours and City Time.
- iii. City shall have exclusive use of the Public Facilities during Regular School Hours. During non-Regular School Hours, City shall have access and use of all Public Facilities on the Roosevelt-Walker site.
- iv. The City shall be responsible for and have the authority to schedule use of the Joint Use Facilities during City Time.
- v. The City shall establish a system to provide for the coordination and scheduling of its use of the Joint Use Facilities during City Time, including a procedure for reserving the use of the Joint Use Facilities during City Time.

C. Priority for Youth Sports. The City will utilize the athletic field and track portions of the Joint Use Facilities during City Time exclusively for youth sport organizations with priority given to youth sport organizations that have the greatest number of youth that live within a ½-mile radius of the Joint Use Property.

D. District Priority. Priority will be given to a school or District Use of the Joint Use Facilities during City Time. In the event that District desires to use the Joint Use Facilities outside of District Time, it agrees it will schedule use of the Joint Use Facilities through the City. If District's use preempts previously scheduled City or youth sports organization use, District shall use its reasonable efforts to provide City with an acceptable alternate location for the preempted organization.

E. City Programming. The City may conduct its own programs or do so through a third party, so long as done in the same manner and under the same conditions for programming in other City facilities and meets any applicable State or Federal anti-discrimination requirements and school-site safety standards such as prohibition of alcoholic beverages and tobacco. Reservation fees collected by City for City use of the Joint Use Facilities shall be retained by City. The City shall also comply with all requirements and restrictions on the collection of admission fees or other charges, per the Civic Center Act (Education Code Section 10900 et seq.), when it charges and collects and retains reservation fees, user fees or other charges for City use of Joint Use Facilities. The City shall not charge the District and the District shall not charge the City for any use of the Joint Use Facilities and/or the Public Facilities of the Community Center.



- F. Scheduling Conflicts. To the extent scheduling conflicts cannot be resolved informally by the parties, the Technical Advisory Committee shall be responsible for resolving conflicts in scheduling of the Joint Use Facilities.
- G. Facilities Users' General Liability Insurance. The City will ensure that each entity that receives from City a permit to utilize the Joint Use Facilities on City Time shall have general liability insurance coverage in the amount of at least \$1,000,000 per occurrence, and that the District and City are named as additional insureds on the applicable policies.
- H. Supervision of Joint Use Facilities.
- i. District shall be responsible for appropriate supervision while using the Joint Use Facilities during District Time.
  - ii. The City shall be responsible for appropriate supervision while using the Joint Use Facilities during City Time.
- I. Custodial. Normal custodial services of the Joint Use Facilities will be the responsibility of the District during District Time. For third-party programs' use of the Joint Use Facilities scheduled through the City's reservation system during City Time, the City shall reimburse the District monthly for the cost to have a custodian on-site (\$40 per hour, for a minimum of 2 hours and will change year-to-year based on the District's staff costs, subject to Technical Advisory Committee approval). In the event that the third-party program leaves the Joint Use Facilities in a disorderly manner beyond normal use, as determined by the Technical Advisory Committee, the City shall reimburse the District for an additional two (2) hours of custodial time.

The City shall be responsible to provide custodial services for the Public Facilities.

- J. Maintenance. Normal maintenance of the Joint Use Facilities will be the responsibility of the District. District shall be responsible to maintain its portion of the interior of the Community Center building, outdoor lighting, painting, re-roofing, and acts of vandalism in the Community Center footprint.

The City shall be responsible to maintain its portion of the interior of the Community Center building, the Public Facilities, and the sports lighting at the Joint Use Facilities.

- K. Repairs.
- i. Damages. Each party shall be responsible for damage occurring during its use of the Joint Use Property, Joint Use Facilities and/or Public Facilities.
  - ii. Repairs. District shall be responsible for repair of the Joint Use Facilities. City shall be responsible for repair of the Public Facilities. Provided, however, District and City shall submit to the Technical Advisory Committee for review any plans for repairs required on the Joint Use Facilities or Public Facilities, respectively. Upon review of any submitted plans, the Technical Advisory Committee shall determine whether and to what extent the other Party will share in the cost of the repairs to either the Joint Use Facilities or Public Facilities, as applicable.

iii. Repair Fund Escrow. The Parties desire to establish an escrow account of funds added on an annual basis specifically to be expended on repairs for the Joint Use Property, hereafter referred to as "Repair Fund." Each party shall deposit Fifty Thousand Dollars (\$50,000) by August 1 of each year for the term of this Agreement, unless otherwise agreed upon in writing by the Parties, for the purpose of funding necessary repairs and replacement of the facilities of the Joint Use Property. The Technical Advisory Committee shall review any necessary repairs and determine the amount of Repair Fund dollars to be allocated for the performance and completion of said necessary repairs. The Technical Advisory Committee shall further monitor the Repair Fund to assess and determine whether the Parties' annual deposit therein should be adjusted pursuant to the repairs previously performed on and/or anticipated to be required for the Joint Use Property.

L. Utilities. City shall pay for all utility services furnished to the Public Facilities and sports and security lighting on the athletic field. District shall pay for all utility services furnished to the Joint Use Facilities except the sports and security lighting mentioned above.

M. Further Funding Sources. The Parties to this Joint Use Agreement will cooperate in good faith to seek further funding for improvements to the Joint Use Facilities and other common areas at the Roosevelt and Walker Elementary Schools and agree that if such funding and improvements are made, that this Joint Use Agreement will be amended to encompass the renovated areas and additional provisions related thereto. However, the City represents and warrants that no tax increment revenue from its redevelopment areas will be provided.

N. Materials and Equipment. District shall furnish all materials and equipment in District's sole discretion necessary for the Joint Use portion of the Community Center. City shall furnish materials and equipment in City's discretion necessary for the Public Use portion of the Community Center.

4. **CHARGES FOR USE OF JOINT USE FACILITIES.** The City may charge and may be required to charge persons and organizations that use the Joint Use Facilities during City Time, in compliance with the provisions of Education Code section 10900 et seq., a user fee or charge as set by resolution of the City Council. The purpose of this fee is for the City to recover costs it incurs in scheduling the use of the Joint Use Facilities. District shall not charge the City for the use of the Joint Use Facilities during non-school hours.

#### 5. **INDEMNIFICATION.**

A. District shall defend, indemnify and save and hold harmless City, its officers, officials, employees, and agents from and against any and all liability, loss, damage, expenses, costs (including without limitation costs and fees of litigation of any nature) arising out of or in connection with District's performance of this Agreement or District's failure to comply with any of District's obligations contained in the Agreement caused by District, its officers, agents or employees except such loss or damage which was caused by the sole negligence or willful misconduct of City. In the event City is named as codefendant, District shall notify City of such fact and shall represent City in such legal action unless City undertakes to represent itself as

codefendant in such legal action, in which case City shall bear its own litigation costs, expenses and attorney's fees.

- B. City shall defend, indemnify and save and hold harmless District, its officers, officials, employees, and agents from and against any and all liability, loss, damage, expenses, costs (including without limitation costs and fees of litigation of any nature) arising out of or in connection with City's performance of this Agreement or City's failure to comply with any of City's obligations contained in the Agreement caused by City, its officers, agents or employees except such loss or damage which was caused by the sole negligence or willful misconduct of District. In the event District is named as codefendant, City shall notify District of such fact and shall represent District in such legal action unless District undertakes to represent itself as codefendant in such legal action, in which event District shall bear its own litigation costs, expenses and attorney's fees.

6. **INSURANCE.** Both the City and the District shall maintain, for the period covered by this Agreement, at their own respective costs, their own respective policy or policies of general liability insurance and property insurance. Each party waives subrogation of its insurance coverage for the other entity. Self-insurance authorized by state law and/or maintained by the City or the District in the regular course of business for its other activities shall satisfy this requirement.

7. **NOTICES.** All notices, statements, demands, requests, consents, approvals, authorizations, appointments, or designations hereunder by either party to the other shall be in writing and shall be deemed given and served upon the other party, if delivered personally or three (3) days after depositing in the United States mail, postage prepaid, addressed as follows:

If to CITY:

City of Santa Ana  
20 Civic Center Plaza  
P.O. Box 1988  
Santa Ana, CA 92702  
Attn: Clerk of the Council

and

City of Santa Ana  
Parks, Recreation and Community Services  
26 Civic Center Plaza  
P.O. Box 1988  
Santa Ana, CA 92702  
Attn: Gerardo Mouet

If to DISTRICT:

Santa Ana Unified School District  
1601 E. Chestnut  
Santa Ana, CA 92701  
Attn: Joe Dixon

8. **ENTIRE AGREEMENT.** This Agreement supersedes any and all agreements, either oral or written, between the parties hereto with respect to the subject matter of this Agreement, and

contains all of the covenants and agreements between the parties with respect to this matter. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or otherwise, have been made with regard to this matter by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement, or promise regarding this matter not contained in this Agreement shall be valid or binding. Any modification or amendment of this Agreement will be effective only if it is in writing and signed by both parties to this Agreement.

9. **APPLICABLE LAW.** This Agreement has been made and entered into in the State of California and the laws of said State shall govern the validity and interpretation hereof and the parties' performance hereunder.

10. **SEVERABILITY.** Whenever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be held by a court of competent jurisdiction to be invalid, void or unenforceable under the applicable law, such provision will be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision, or the remaining provisions of this Agreement.

11. **REMEDIES FOR BREACH.** Any material default in the performance of any terms or conditions of this Agreement, by either party, shall constitute a breach of this Agreement. The non-defaulting party shall provide thirty (30) day written notification to cure each and every breach identified in the notification. In the event that the defaulting party fails to cure its default within such period of time, the non-defaulting party shall have the right, notwithstanding any other provision of this Agreement, to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity, or under this Agreement. The failure of a party to object to any default in the performance of the terms and conditions of this Agreement shall not constitute a waiver of either that term or conditions or any other term or condition of this Agreement.

12. **BINDING EFFECT AND NONASSIGNABILITY.** This Agreement and all the terms, covenants, conditions, and agreements herein contained shall be binding upon and inure to the benefit of the Parties and their respective successors. This Agreement shall not be assignable by either Party.

*[SIGNATURES ON FOLLOWING PAGE]*

IN WITNESS WHEREOF, this Agreement has been duly approved by both District and City.

The "District"  
Santa Ana Unified School District,  
a political subdivision of the State of California

The "City"  
City of Santa Ana  
A Charter City

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Orin Williams  
Assistant Superintendent  
Facilities & Governmental Relations

By: \_\_\_\_\_  
David Cavazos  
City Manager

Attest:

By: \_\_\_\_\_  
Stefanie P. Phillips, Ed.D.  
Superintendent of Schools

By: \_\_\_\_\_  
Maria D. Huizar  
Clerk of the Council

Approved as to Form

Approved as to Form:  
Sonia R. Carvalho, City Attorney

By: \_\_\_\_\_  
Philip J. Henderson  
Attorney, Orbach Huff Suarez & Henderson

By: \_\_\_\_\_  
Ryan O. Hodge  
Assistant City Attorney

Exhibit “A”

JOINT USE PROPERTY

SOUTH STANDARD AVENUE

EAST CHESTNUT AVENUE



**ROOSEVELT JOINT USE SITE CONCEPT PLAN**  
JOINT USE PROPERTY

Exhibit "A"

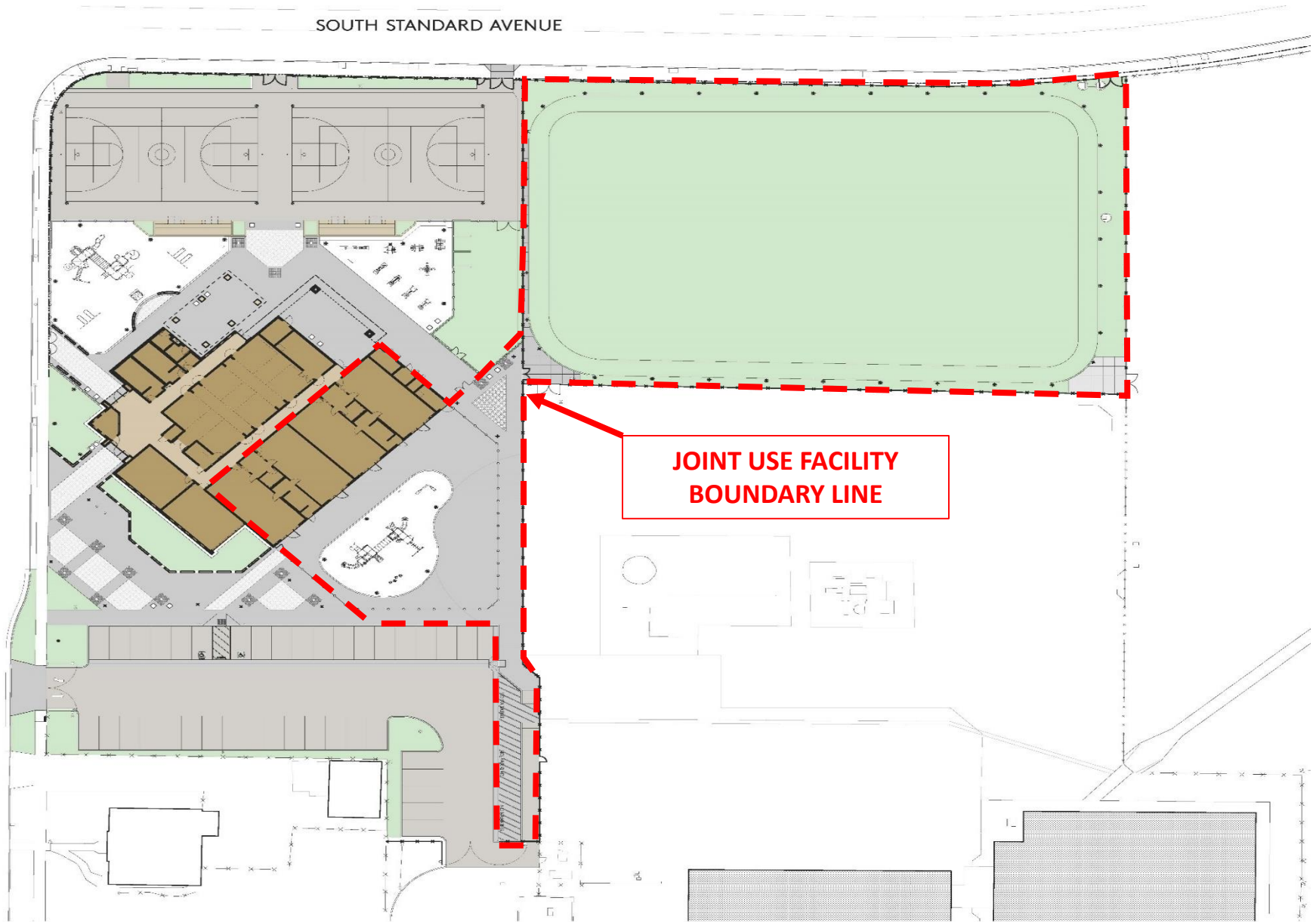


Exhibit “B”

JOINT USE FACILITIES

SOUTH STANDARD AVENUE

EAST CHESTNUT AVENUE



## ROOSEVELT JOINT USE SITE CONCEPT PLAN

JOINT USE FACILITIES

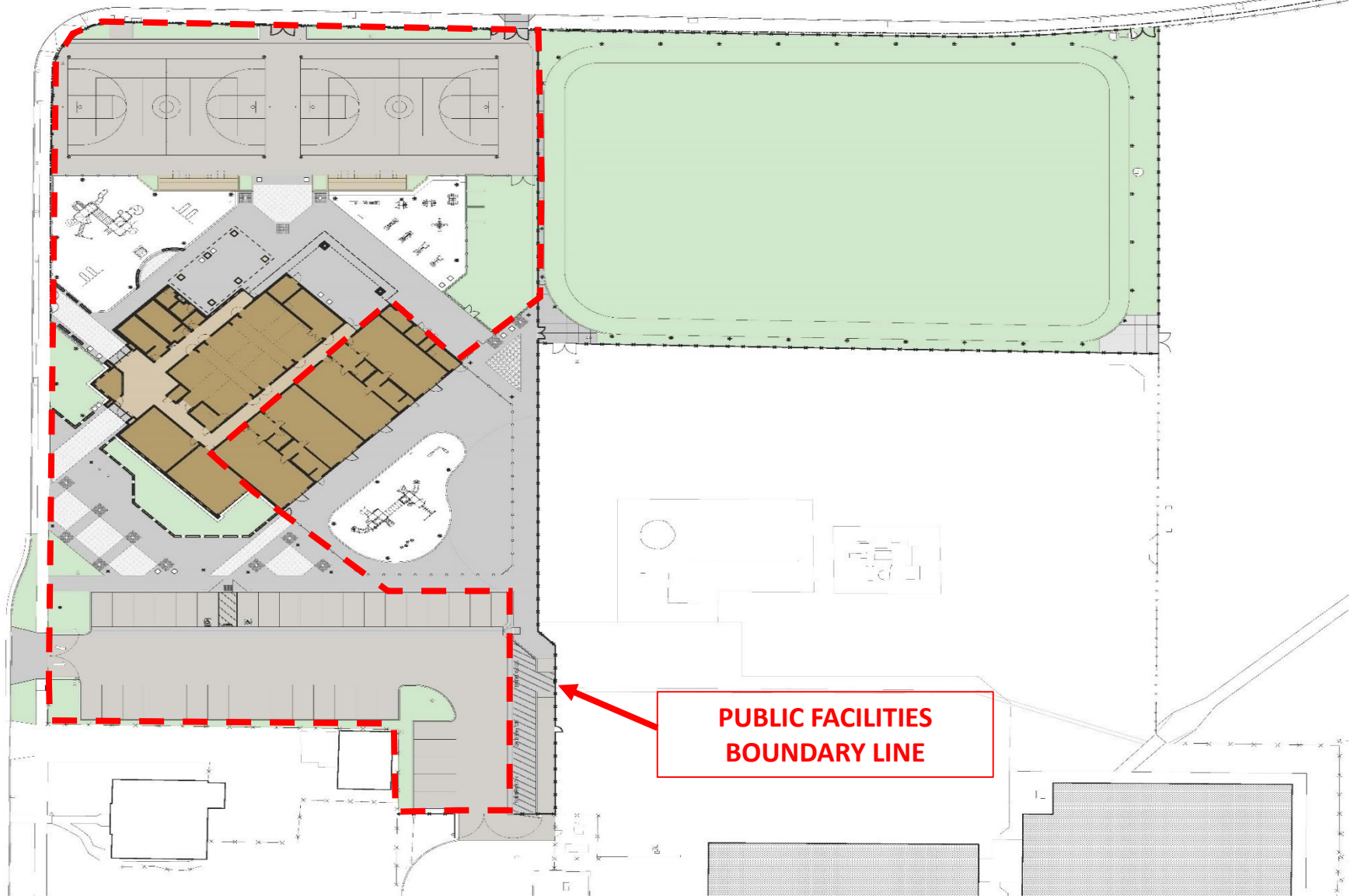
Exhibit "B"

Exhibit “C”

PUBLIC FACILITIES

SOUTH STANDARD AVENUE

EAST CHESTNUT AVENUE



PUBLIC FACILITIES  
BOUNDARY LINE

**ROOSEVELT JOINT USE SITE CONCEPT PLAN**  
PUBLIC USE FACILITIES

Exhibit "C"

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Adoption of Resolution No. 16/17-3152 – Geographic Usage Restrictions on Certain Redevelopment Agency (RDA) Pass-Through Payments from Redevelopment Projects

**ITEM:** Action

**SUBMITTED BY:** Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services

**PREPARED BY:** Tina Douglas, Assistant Superintendent, Business Services

---

**BACKGROUND INFORMATION:**

While former Redevelopment agencies (“RDAs”) were legally dissolved on February 1, 2012, the District is entitled to continue to receive RDA pass-through payments for eight redevelopment project areas (“Projects”) of four former RDAs. RDA pass-through payments from four of the Projects are subject to the provisions of AB 1290, which are subject to geographic usage restrictions. The Board of Education may take action with regards to the AB1290 pass-throughs in order to use the funds for educational facilities anywhere within the District.

**ITEM SUMMARY:**

- Make findings and determinations allowing certain RDA pass-throughs available for educational facilities to be used anywhere within District, including funding for the forthcoming lease purchase financing.

**RATIONALE:**

The purpose of this agenda item is for the Board of Education to approve a resolution that broadens the geographic usage restrictions on AB 1290 pass-throughs available for educational facilities from four RDA Projects. This resolution will allow such payments to be used for educational facilities outside the Projects and/or corresponding Cities (Orange, Santa Ana, and Tustin) of the affected former RDAs.

The Board of Education can make the determination that AB 1290 pass-throughs from a given Project are “of benefit to the Project” if used for educational facilities located anywhere within the District. Because the District has an integrated facilities master plan, changes in attendance and/or facilities improvements at any one school site will impact, directly or indirectly, all other school sites. This means that facilities improvements at each school site benefit the District as a whole. Such a determination may be made on a one-time basis so that all past and future AB 1290 pass-throughs from any Project may be used for educational facilities located anywhere within the District, as set forth in Resolution No. 16/17-3152.

**LCAP Goal: 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Adopt Resolution No. 16/17-3152 broadening the geographic usage restrictions on AB 1290 pass-throughs to allow such payments to be used for educational facilities Districtwide, including for a forthcoming lease purchase financing for land and facilities located throughout the District.

HE:td:mm

RESOLUTION NO. 16/17-3152  
BOARD OF EDUCATION  
SANTA ANA UNIFIED SCHOOL DISTRICT  
ORANGE COUNTY, CALIFORNIA

**GEOGRAPHIC RESTRICTIONS ON USE OF CERTAIN RDA PASS-THROUGH PAYMENTS  
RECEIVED FROM REDEVELOPMENT PROJECTS**

WHEREAS, while former redevelopment agencies ("RDAs") were dissolved on February 1, 2012 pursuant to the provisions of ABX1 26 ("RDA Dissolution Law") and replaced by corresponding successor agencies ("Successor Agencies") charged with the wind-down of former RDA activities, the RDA Dissolution Law requires that pass-through payments ("RDA Pass-Throughs") from redevelopment project areas ("Projects") of the former RDAs continue to be paid to affected taxing entities ("ATEs") by the County Auditor-Controller ("A-C") on behalf of the Successor Agencies; and

WHEREAS, Santa Ana Unified School District ("District") is an ATE which is entitled to receive RDA Pass-Throughs from the County A-C on behalf of the Successor Agencies; and

WHEREAS, the former RDAs of the cities of Orange, Santa Ana, and Tustin previously adopted or amended redevelopment plans for a total of four Projects (one in Orange, two in Santa Ana, and one in Tustin) in a manner that requires subsequent ongoing RDA Pass-Throughs to District per AB 1290 ("AB 1290 Payments") pursuant to Health and Safety Code ("HSC") Sections 33607.5, 33607.7, and/or 33492.108; and

WHEREAS, pursuant to HSC Section 33607.5(a)(4)(A), 56.7 percent ("Facilities Share") of AB 1290 Pass-Throughs to District 'shall be available to be used for educational facilities," and 43.3 percent ("Taxes Share) "shall be considered to be property taxes"; and

WHEREAS, pursuant to HSC Section 33607.5(a)(5) "local education agencies that use funds received pursuant to this section for school

36 facilities shall spend these funds at schools that are: (A) within the  
37 Project area, (B) attended by students from the Project area, (C) attended  
38 by students generated by projects that are assisted directly by the  
39 redevelopment agency, **or** (D) determined by the governing board of [the]  
40 local education agency to be of benefit to the Project area" (emphasis  
41 added); and

42  
43 WHEREAS, for school facilities the usage requirements in HSC Section  
44 33607.5(a)(5) constitute alternative requirements, including (D) above,  
45 i.e., determination by the governing board of the local education agency of  
46 benefit to the Project, even in the absence of compliance with (A), (B), or  
47 (C); and

48  
49 WHEREAS, District is advised that usage requirements in HSC Section  
50 33607.5(a)(5) may only apply to educational facilities that are school  
51 facilities attended by students, and may not apply to educational facilities  
52 that are not attended by students; and

53  
54 WHEREAS, District wishes to comply with the requirements of HSC  
55 Section 33607.5(a)(5) with respect to all the educational facilities of the  
56 District, whether or not attended by students;

57  
58 NOW, THEREFORE, BE IT RESOLVED, that the District's Governing Board  
59 hereby finds, determines, declares, orders, and resolves:

60  
61 Section 1. The foregoing recitals are true and correct.

62  
63 Section 2. District's existing facilities (collectively "Existing District  
64 Sites"), including (i) 63 schools attended by students: 39 elementary  
65 schools; nine middle schools; nine high schools; three alternative or  
66 community schools; and three other schools (of which four elementary schools  
67 and one high school are charter schools); and (ii) other educational  
68 facilities that are not attended by students, serve students and city  
69 residents who live, work, or live and work, throughout the District,  
70 including in the four Projects of the above three former RDAs.



71 Section 3. In the future the District may, lease, acquire, and/or construct  
72 additional facilities at other school and non-school sites where the  
73 District offers educational programs ("Future District Sites"), which will  
74 serve students and city residents who live, work, or live and work  
75 throughout the District, including in the four Projects of the above three  
76 former RDAs.

77  
78 Section 4. Existing District Sites, plus any Future District Sites, are  
79 part of an integrated District facilities master plan. Attendance and/or  
80 improvements at Existing District Sites or Future District Sites will  
81 impact, directly or indirectly, all students, city residents, and the need  
82 for improvements at all Existing District Sites or Future District Sites.

83  
84 Section 5. Based on the findings in Sections 1 through 4, the Facilities  
85 Share of AB 1290 Pass-Throughs which District is currently entitled to  
86 receive, or may be entitled to receive in the future, from the four Projects  
87 of the above three former RDAs may be used to pay for educational facilities  
88 at Existing District Sites or Future District Sites, whether or not attended  
89 by students, consistent with the requirements of Education Code ("EC")  
90 Sections 42238(h)(6), 42238.02(j)(6), and 42238.03(c)(6), including the  
91 following capital project or facilities costs: hard costs; soft costs  
92 (including consultant and legal costs); costs of fixtures, furnishings, and  
93 equipment; and maintenance; and/or related debt service, lease, or lease  
94 purchase payments.

95  
96 Section 6. Based on the findings in Sections 1 through 4, the Facilities  
97 Share of AB 1290 Pass-Throughs which District is currently entitled to  
98 receive, or may be entitled to receive in the future, from the Projects of  
99 the above RDAs which are used for the purposes set forth in Section 4 are  
100 hereby determined to be of benefit to the four Projects of the above three  
101 former RDAs, consistent with the requirements of HSC Section 33607.5(a)(5).

102  
103 Upon motion of Member \_\_\_\_\_ and duly seconded, the foregoing  
104 Resolution was adopted by the following vote:

AYES:  
NOES:  
ABSENT

STATE OF CALIFORNIA                    )  
  ) ss:  
COUNTY OF ORANGE                    )

I, John Palacio, President of the Board of Education of the Santa Ana Unified School District of Orange County, California, hereby certify that the above and foregoing Resolution was duly adopted by the said Board at a regular meeting thereof held on the 13<sup>th</sup> of December 2016 and passed by a vote of \_\_\_\_\_ of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

---

John Palacio  
President of the Board of Education  
Santa Ana Unified School District

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Adoption of Resolution No. 16/17-3155 – Board of Education of the Santa Ana Unified School District Approving the Forms of and Authorizing the Execution and Delivery of a Site Lease, a Lease/Purchase Agreement, and an Assignment Agreement, and Authorizing Certain Additional Actions**

**ITEM:**                   **Action**

**PREPARED BY:**   **Tina Douglas, Assistant Superintendent, Business Services**

**SUBMITTED BY:**   **Tina Douglas, Assistant Superintendent, Business Services**

**BACKGROUND INFORMATION:**

Following the information presentation to the Board on October 25<sup>th</sup>, the District issued a Request for Proposal (RFP) to broker-dealers for lease/purchase financing proposals. The lease/purchase will be used to fund facility enhancements and land acquisition for continued operations.

**ITEM SUMMARY:**

- Adoption of Resolution No. 16/17-3155.

**RATIONALE:**

The purpose of this agenda item is to seek Board adoption of Resolution No. 16/17-3155, Resolution of the Board of Education of the Santa Ana Unified School District approving the forms of and authorizing the execution and delivery of a Site Lease, a Lease/Purchase Agreement, and an Assignment Agreement, and authorizing certain additional actions.

The RFP was advertised, as legally required, in the *Orange County Register*. Nine bids were submitted , summarized in the table below.

<b>Proposer</b>	<b>Interest Rate</b>	<b>Term of Interest Rate</b>	<b>Prepayment Option</b>	<b>Draw Down Funds</b>
JPMorgan Chase Bank	2.27%	Floating	None	Immediately
Opus Bank	2.29%	Locked	Any year	Within 18 months
JPMorgan Chase Bank	2.37%	Floating	After 5 years	Immediately
CoBiz Public Finance	2.41%	Floating	After 4 years	Immediately
Signature Bank	2.44%	Locked	Any year	Immediately
Capital One	2.84%	Locked	None	Immediately
Capital One	2.90%	Locked	After 5 years	Immediately
Western Alliance Bank	2.96%	Floating	After 8 years	Immediately
Umpqua Bank	3.17%	Floating	Any year	Immediately

Staff recommends adoption of the resolution and the execution of a Lease/Purchase Agreement with Opus Bank as their bid will lock in the interest rate, eliminating interest rate risk, and include the option to prepay in any year. The bid from Opus Bank also gives the District the ability to draw down funds over 18 months, reducing the interest cost. The payments under the Lease/Purchase Agreement will be funded from Redevelopment Agency Pass-Through revenues.

**LCAP Goal: 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact to the general fund. The payments under the Lease/Purchase Agreement will be funded from Redevelopment agency pass-through revenues (Fund 25 - Capital Facilities Fund). Principal amount of the financing shall not exceed \$15M and the interest cost of such transaction shall not exceed 3.0%.

**RECOMMENDATION:**

Adopt Resolution No. 16/17-3155 – Resolution of the Board of Education of the Santa Ana Unified School District approving the forms of and authorizing the execution and delivery of a Site Lease, a Lease/Purchase Agreement, and an Assignment Agreement, and authorizing certain additional actions.

TD:mm

RESOLUTION NO. 16/17-3155  
BOARD OF EDUCATION  
SANTA ANA UNIIFED SCHOOL DISTRICT  
ORANGE COUNTY, CALIFORNIA

**BOARD OF EDUCATION OF THE SANTA ANA UNIFIED SCHOOL DISTRICT APPROVING THE FORMS  
OF AND AUTHORIZING THE EXECUTION AND DELIVERY OF A SITE LEASE, A LEASE/PURCHASE  
AGREEMENT, AND AN ASSIGNMENT AGREEMENT, AND AUTHORIZING CERTAIN ADDITIONAL  
ACTIONS**

WHEREAS, the Board of Education (the "Board") of the Santa Ana Unified School District (the "District"), a political subdivision of the State of California, duly organized and existing under and pursuant to the Constitution and laws of the State of California, is authorized to lease real property and to engage in financing;

WHEREAS, the District wishes to finance the acquisition and construction of certain District facilities (the "Project");

WHEREAS, pursuant to the request of the District, the Santa Ana Unified School District Public Facilities Corporation (the "Corporation") will assist the District in the financing;

WHEREAS, such financing will be accomplished by (i) the Corporation entering into a site lease (the "Site Lease") with the District, whereby the District will lease property (the "Leased Property") to the Corporation in exchange for an advance rental; (ii) the Corporation leasing the Leased Property back to the District pursuant to a leaseback agreement (the "Lease/Purchase Agreement"), under which the District will be obligated to make Rental Payments (as such term is defined in the Lease/Purchase Agreement) to the Corporation; (iii) the Corporation's assignment without recourse of all rights to receive such Rental Payments to a lender to be selected using a request for proposal process conducted by Government Financial Strategies inc.; and (iv) the deposit of the advance rental into a fund, that will be used to fund the Project and related costs; and

WHEREAS, it appears to the District that the authorization, approval, execution, and delivery of the agreements described above or contemplated thereby or incidental thereto are desirable and in the best interests of the District.

39 NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Santa Ana  
40 Unified School District as follows:

41  
42 Section 1. Recitals. The District finds and determines that all of the above  
43 recitals are true and correct.  
44

45 Section 2. Authorization of Officers to Execute and Deliver Documents. The  
46 District hereby approves the Site Lease, the Lease/Purchase Agreement, and the  
47 Assignment Agreement, in substantially the forms presented to this meeting and  
48 authorizes and directs the President, the Clerk, and Secretary of the Board, and the  
49 Superintendent, the Assistant Superintendent, Business Services and the Assistant  
50 Superintendent, Facilities and Government Relations (the "Designated Officers"), and  
51 their designees, and each of them individually, for and in the name of and on behalf  
52 of the District, to execute and deliver the Site Lease, the Lease/Purchase Agreement,  
53 and the Assignment Agreement, along with any other necessary documents, in such forms  
54 with such changes, insertions, revisions, corrections, or amendments as shall be  
55 approved by the officer executing them; provided that the aggregate principal amount  
56 of the financing shall not exceed fifteen million (\$15,000,000) and the interest cost  
57 of such transaction shall not exceed 3.0%. The execution of the foregoing by a  
58 Designated Officer shall constitute conclusive evidence of such officer's and the  
59 District's approval of any such changes, insertions, revisions, corrections, or  
60 amendments to the respective forms of the agreements presented to this meeting.  
61

62 Section 3. General Authorization. The Designated Officers and other officers  
63 of the District, and each of them individually, are hereby authorized and directed,  
64 for and in the name of and on behalf of the District, to execute and deliver any and  
65 all documents, to do any and all things and take any and all actions that may be  
66 necessary or advisable, in their discretion, in order to complete the financing and  
67 to effect the purposes of this resolution. All actions heretofore taken by officers,  
68 employees, and agents of the District that are in conformity with the purposes and  
69 intent of this resolution are hereby approved, confirmed, and ratified.  
70

71 Section 4. Special Counsel. The law firm of Parker & Covert LLP, is hereby  
72 retained as special counsel to the District with respect to the financing in accordance  
73 with the agreement for special counsel services on file with the Clerk of the Board.  
74  
75  
76

77        Section 5. Identification of Financial Advisor.        Government Financial  
78 Strategies inc. will serve as the District's financial advisors with respect to the  
79 financing.  
80

81        Section 6. Effective Date. This resolution shall take effect immediately upon  
82 its adoption.  
83

84        APPROVED, PASSED, AND ADOPTED on December 13, 2016, by the following vote:  
85

86 AYES:

87 NOES:

88 ABSENT:

89 ABSTAIN:  
90

91 \_\_\_\_\_  
Name:

92 President of the Board of Education  
93 Santa Ana Unified School District  
94

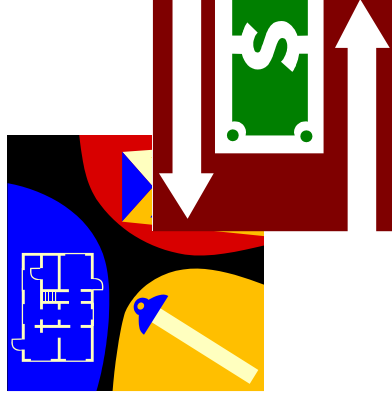
95 ATTEST:  
96  
97 \_\_\_\_\_

98 Name:

99 Clerk of the Board of Education  
100  
101  
102  
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# Santa Ana Unified School District

## Competitive Bid Results on Lease-Purchase Financing



Presented by Keith Weaver  
December 13, 2016



# Tonight's Agenda

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- ◆ Brief Review of Financing Plan
- ◆ Bid Process
- ◆ Bid Results
- ◆ Next Steps



# Brief Review of Financing Plan

---



- ◆ Financing amount of \$15 million.
- ◆ Primarily to help fund replacement of portable classrooms with permanent classrooms at Remington Elementary, McFadden Intermediate, and Valley High Schools, and potentially other facilities needs with any remaining funds.
- ◆ To be repaid with redevelopment revenues (Fund 25).
- ◆ Budgeted interest rate of 2.7% with a 10 year term.
  - ▶ Estimated annual payments ranged from \$1.5 - \$2.0 million.
  - ▶ Estimated total payments of \$17.4 million.
  - ▶ Competitive bid process held to obtain lowest interest rate.

# Continued Use of Best Practices

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## ◆ Government Finance Officers Association (GFOA):



▶ Use of Independent Financial Advisor



▶ Competitive Process to Select Bank



▶ Competitive Process to Select Bond Counsel



▶ Managing the Cost of Debt Issuance



▶ Prepayment Options in New Financings



# Competitive Bid Process

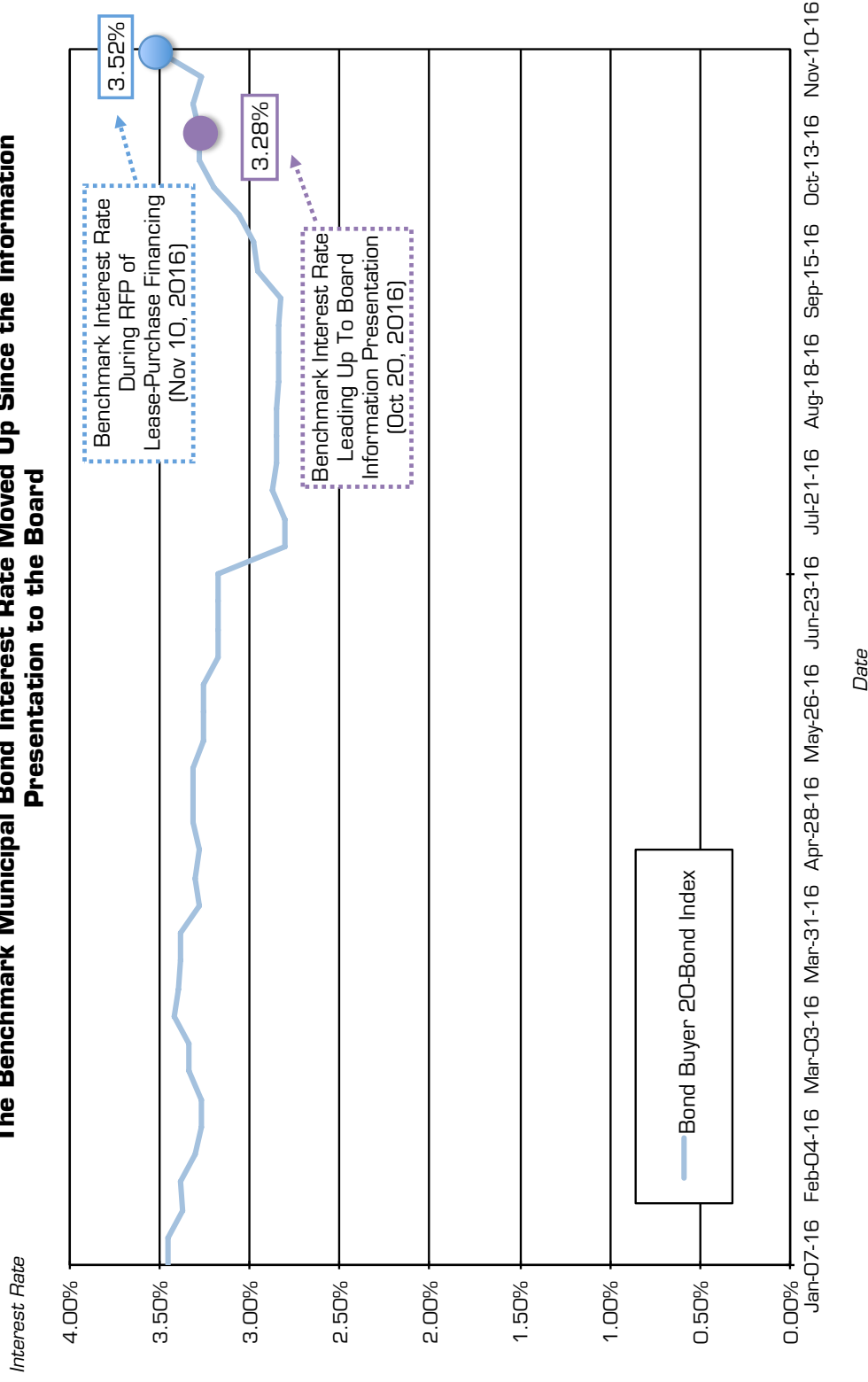
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- ◆ Competitive bid process held:
  - ▶ November 16<sup>th</sup>
- ◆ Summary of process:
  - ▶ Notified broker-dealers registered with the Securities and Exchanged Commission, who contacted banks/investors.
  - ▶ Posting in *The Orange County Register*.
  - ▶ Posting on the District's website.
  - ▶ Any bank/investor was allowed to bid through a broker-dealer.
  - ▶ Bidding allowed within flexible parameters.
- ✓ *More competition ➔ better results for the District*

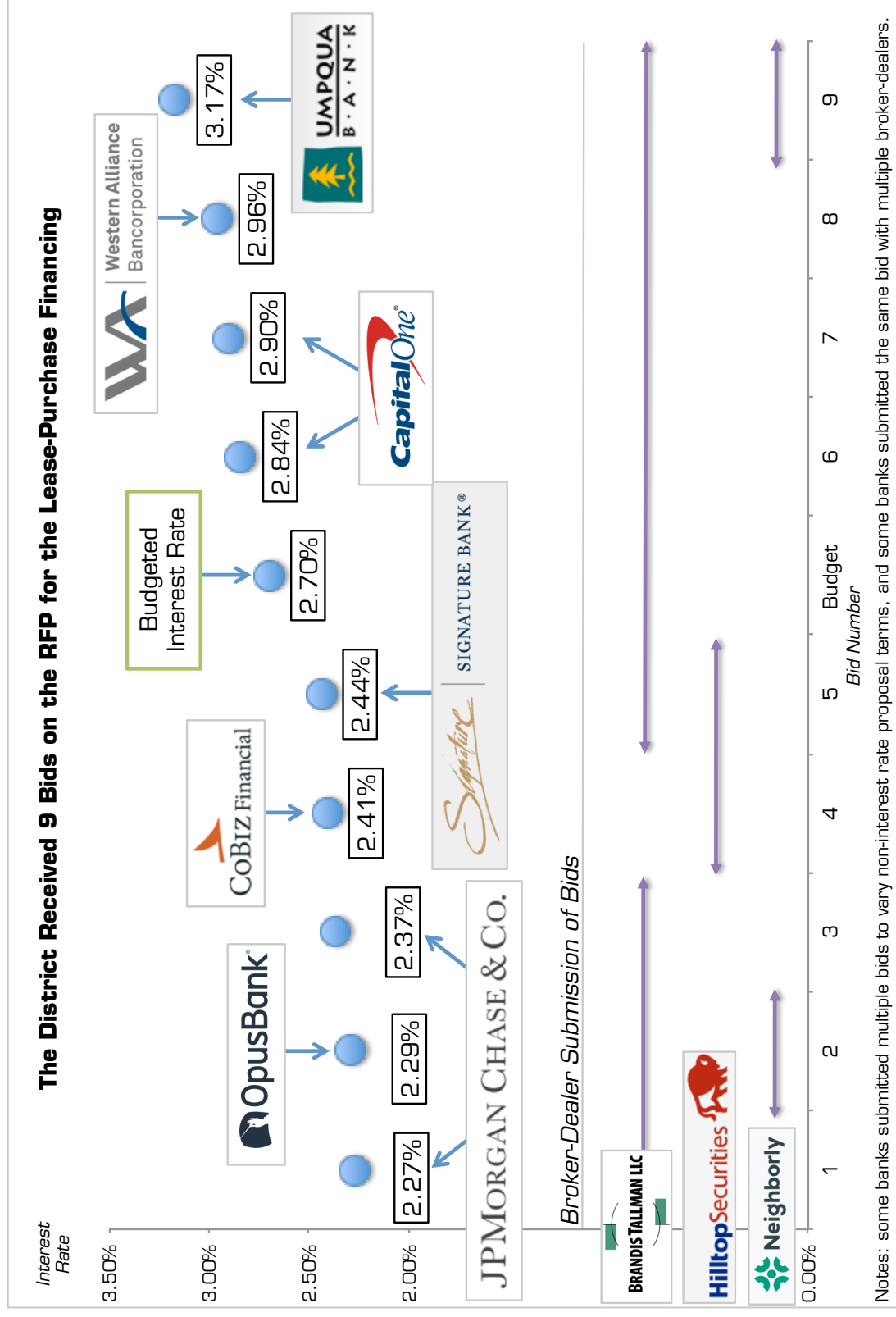
# Benchmark Interest Rate

**The Benchmark Municipal Bond Interest Rate Moved Up Since the Information Presentation to the Board**

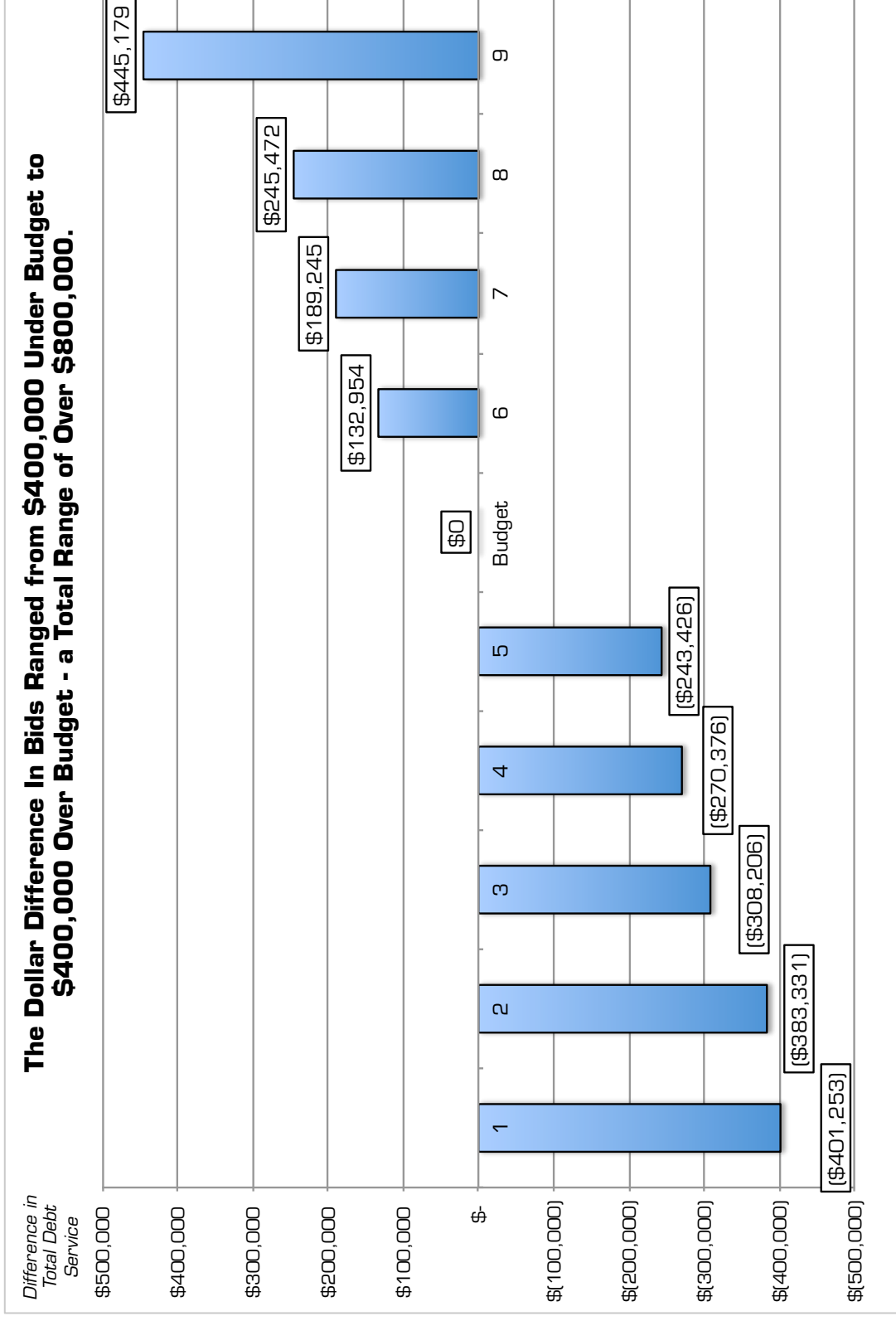


Notes: The 20Bond Index consists of 20 general obligation bonds that mature in 20 years and is compiled every Thursday. The average rating of the 20 bonds is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Rating Service AA.

# Interest Rate Bid Results



# Dollar Difference Compared to Budget



# Additional Key Terms

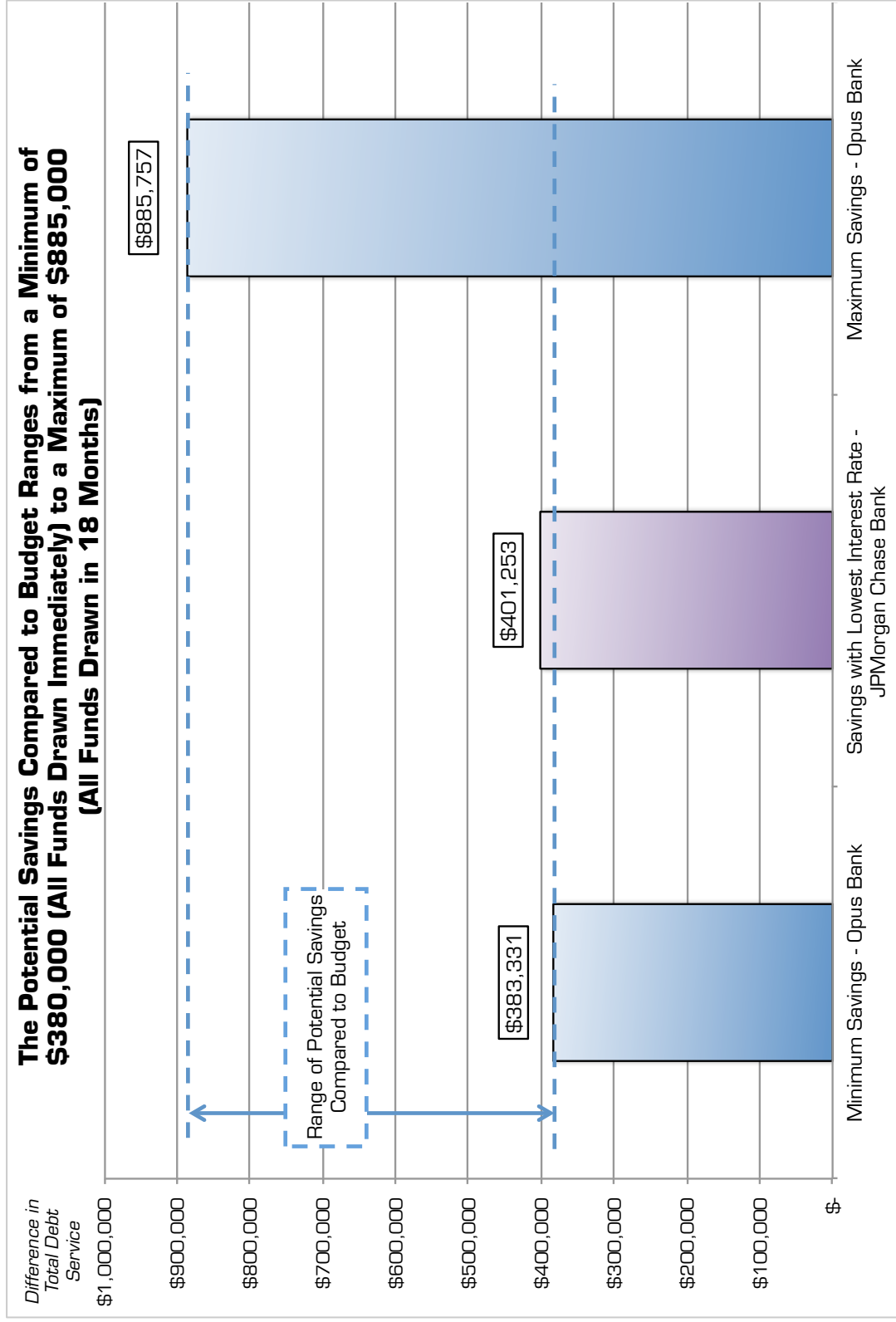
<u>Bid</u>	<u>Proposer</u>	<u>Interest Rate</u>	<u>Term of Interest Rate</u>	<u>Prepayment Option</u>	<u>Draw Down Funds</u>
1	JPMorgan Chase Bank	2.27%	Floating	None	Immediately
2	Opus Bank	2.29%	Locked	Any year*	Within 18 months**
3	JPMorgan Chase Bank	2.37%	Floating	After 5 years	Immediately
4	CoBiz Public Finance	2.41%	Floating	After 4 years	Immediately
5	Signature Bank	2.44%	Locked	Any year*	Immediately
6	Capital One	2.84%	Locked	None	Immediately
7	Capital One	2.90%	Locked	After 5 years	Immediately
8	Western Alliance Bank	2.96%	Floating	After 8 years	Immediately
9	Umpqua Bank	3.17%	Floating	Any year*	Immediately

\*prepayment includes a premium/fee on a step-down schedule.  
 \*\* any funds not drawn after 18 months used to pay down principal.

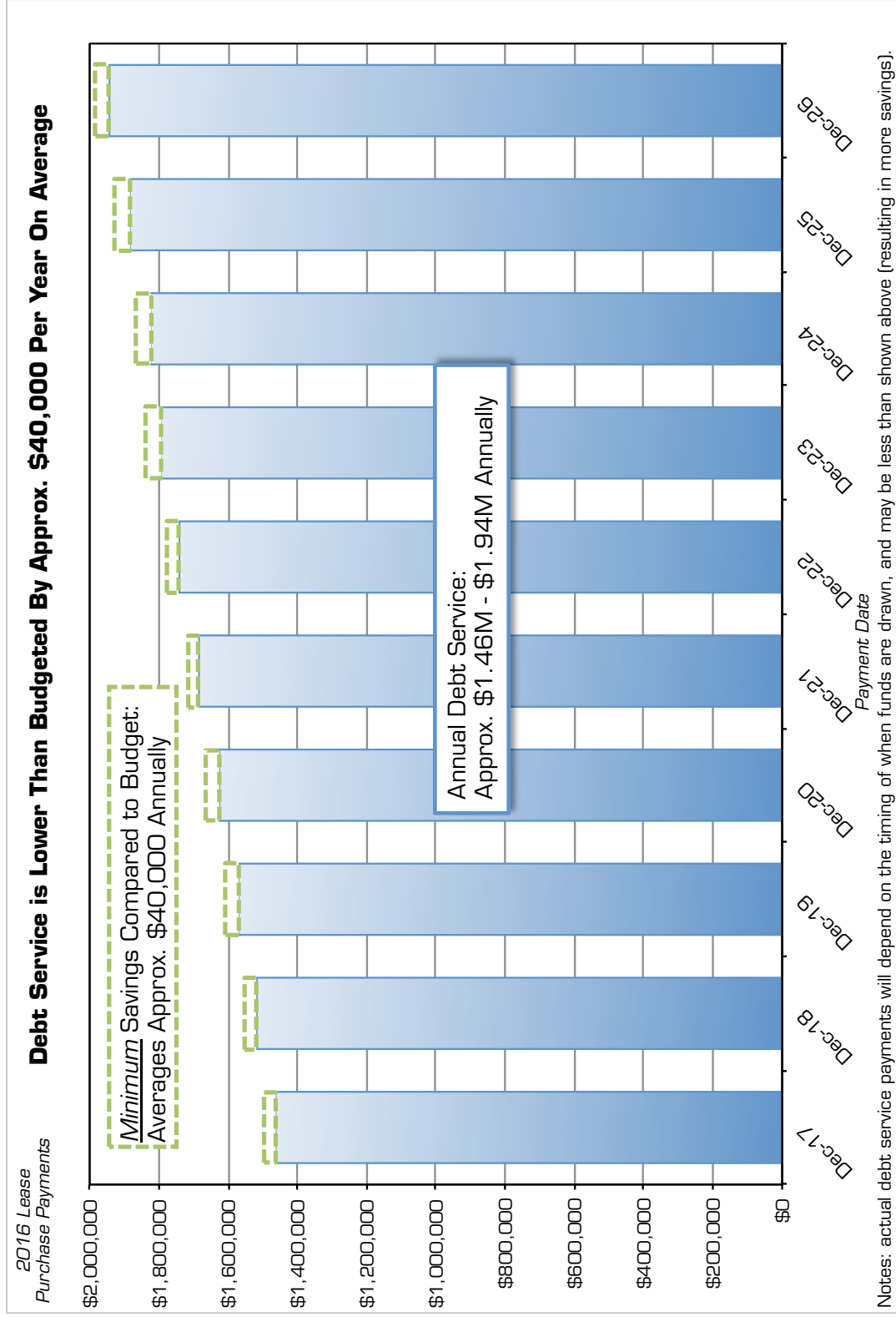
✓ Because Opus Bank locks the interest rate (eliminating interest rate risk), includes the option to prepay in any year, and provides the ability to draw down funds over 18 months (reducing interest cost), Opus Bank was selected as the winning bidder.



# Potential Savings Compared to Budget



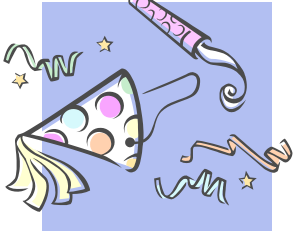
# Annual Savings Compared to Budget



# Next Steps

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- ◆ Congratulations on the great success!
- ◆ Tonight: for Board consideration, approval of Resolution authorizing the lease-purchase financing documents.
- ◆ December 20<sup>th</sup>: closing and funds available to draw down for facilities projects.



- ◆ Questions?



**REQUESTED BY:**

Parker & Covert LLP  
for the benefit of the  
Santa Ana Unified School District

**WHEN RECORDED RETURN TO:**

Parker & Covert LLP  
2520 Venture Oaks Way, Suite 190  
Sacramento, CA 95833  
Attn: Wendy Smith

**This document is recorded for the benefit of the Santa Ana Unified School District and recording is exempt from recording fees pursuant to Government Code §27383.**

**The term of this lease is less than 35 years. This transaction is exempt from documentary transfer tax under Revenue & Taxation Code §11911.**

---

**SITE LEASE**

**between the**

**SANTA ANA UNIFIED SCHOOL DISTRICT**

**and the**

**SANTA ANA UNIFIED SCHOOL DISTRICT PUBLIC FACILITIES CORPORATION**

Dated December 20, 2016

2016 Lease Purchase

---

## SITE LEASE

This Site Lease, dated December 20, 2016 (this "Site Lease"), between the Santa Ana Unified School District, a political subdivision of the State of California duly organized and validly existing under and by virtue of the laws of the State of California (the "District"), as lessor, and the Santa Ana Unified School District Public Facilities Corporation (the "Corporation"), a nonprofit public benefit corporation duly organized and validly existing under and by virtue of the laws of the State of California, as lessee;

### WITNESSETH:

WHEREAS, pursuant to the request of the District, the Corporation intends to assist the District in financing the acquisition and construction of certain school facilities (the "Project");

WHEREAS, such financing will be accomplished by (i) the District entering into this Site Lease with the Corporation in exchange for an advance rental, (ii) the Corporation leasing back to the District the property leased under this Site Lease pursuant to the Lease/Purchase Agreement dated December 20, 2016 and recorded concurrently herewith (the "Lease/Purchase Agreement"), under which the District will be obligated to make Rental Payments (as such term is defined in the Lease/Purchase Agreement) to the Corporation, (iii) the Corporation's assignment without recourse of all rights to receive such Rental Payments to Opus Bank (the "Lender"), pursuant to the Assignment Agreement dated December 20, 2016, and recorded concurrently herewith (the "Assignment Agreement"), in exchange for the amount of the advance rental payable hereunder, and (iv) the application of the amount payable as advance rental hereunder and certain other funds to the payment of the costs of the Project along with and the payment of related transaction costs;

NOW THEREFORE, IT IS HEREBY MUTUALLY AGREED as follows:

Section 1. Leased Property. The District hereby leases to the Corporation, and the Corporation hereby hires from the District, on the terms and conditions hereinafter set forth, the real property located in the County of Orange, State of California, described in Exhibit A attached hereto and made a part hereof and the improvements located thereon (the "Leased Property").

Section 2. Term. The term of this Site Lease shall commence on the Funding Date, as that term is defined in the Lease/Purchase Agreement, and shall end on December \_\_, 20\_\_, unless such term is extended or sooner terminated as hereinafter provided. If the term of the Lease/Purchase Agreement is extended, the term of this Site Lease shall be extended commensurately. If the District has paid and performed in full all of its obligations under the Lease/Purchase Agreement, the term of this Site Lease shall end.

Section 3. Rental. As and for advance rental hereunder for the entire term hereof, the Corporation shall transfer, or cause to be transferred, to or for the account of the District the sum of \_\_\_\_\_ (\$\_\_\_\_\_). Such amount shall be paid by Corporation to the District on a monthly basis pursuant to the schedule attached and incorporated herein as Exhibit B. The payment of such amount, consistent with the attached schedule, shall be unconditional in all respects. The Corporation hereby waives any right that it may have under the laws of the State of California to a rebate of such rental in full or in part in the event there is substantial interference

with the use and right to possession by the Corporation of the Leased Property or portion thereof as a result of material damage, destruction, or condemnation.

Section 4. Application of Rental. The funds representing the advance rental hereunder shall be paid as follows:

a. on the date of commencement of the term of this Site Lease, the amount of \$\_\_\_\_\_ shall be deposited by Corporation into the Construction Fund to be maintained by the County of Orange on behalf of the District;

b. on the first month anniversary of the commencement of the term of this Site Lease, and for each month thereafter, as specified in Exhibit B hereto, the amount of \$\_\_\_\_\_ shall be deposited by the Corporation into the Construction Fund to be maintained by the County of Orange on behalf of the District; and

c. on the date of commencement of the term of this Site Lease, the amount of \$\_\_\_\_\_ shall be deposited by the Corporation into the Transaction Costs Fund, to be maintained by \_\_\_\_\_ as costs of issuance administrator on behalf of the District.

Section 5. Purpose. The Corporation shall use the Leased Property solely for the purpose of leasing the Leased Property to the District pursuant to the Lease/Purchase Agreement and for such purposes as may be incidental thereto; provided that in the event of default by the District under the Lease/Purchase Agreement, the Corporation may exercise the remedies provided in the Lease/Purchase Agreement.

Section 6. Owner in Fee. The District covenants that it is the owner in fee of the Leased Property described on Exhibit A. If a defect in the District's title to the Leased Property impairs its right to use and occupy the Leased Property, the District covenants that it will exercise its condemnation powers to the extent permitted by law to obtain the necessary rights in the Leased Property to cure such defect and limitation of its right to use and occupancy.

Section 7. Assignment and Sublease. The District acknowledges and affirms the assignment by the Corporation of its rights under this Site Lease to the Lender under the terms of the Assignment Agreement. This Site Lease may also be assigned and the Leased Property subleased, as a whole or in part, by the Corporation or its assignees without the consent of the District, if any event of default occurs under the Lease/Purchase Agreement.

Section 8. Right of Entry. The District reserves the right for any of its duly authorized representatives to enter upon the Leased Property at any reasonable time to inspect the same or to make any repairs, improvements, or changes necessary for the preservation thereof.

Section 9. Surrender of Possession. The Corporation agrees, upon the termination of this Site Lease, to quit and surrender the Leased Property to the District, without warranty as to condition.

Section 10. Default. If the Corporation defaults in the performance of any obligation on its part to be performed under the terms of this Site Lease, which default continues for thirty (30) days following notice and demand for correction thereof to the Corporation, the District may

exercise any and all remedies granted by law, except that no merger of this Site Lease and of the Lease/Purchase Agreement shall be deemed to occur as a result thereof; provided, however, that the District shall have no power to terminate this Site Lease by reason of any default on the part of the Corporation if such termination would affect or impair any assignment or sublease of all or any part of the Leased Property then in effect between the Corporation and any assignee or subtenant of the Corporation (other than the District under the Lease/Purchase Agreement). So long as any such assignee or subtenant of the Corporation shall duly perform the terms and conditions of this Site Lease and of its then existing sublease (if any), such assignee or subtenant shall be deemed to be and shall become the tenant of the District hereunder and shall be entitled to all of the rights and privileges granted under any such assignment. Notwithstanding the foregoing, so long as the Lease/Purchase Agreement remains in effect, the District will continue to pay Rental Payments to the Lender or its assignees as provided in the Lease/Purchase Agreement.

In the event of the occurrence of an Event of Default under the Lease/Purchase Agreement, the Corporation may (i) exercise the remedies provided in the Lease/Purchase Agreement, (ii) use the Leased Property for any lawful purpose, subject to any applicable legal limitations or restrictions, and (iii) exercise all options provided herein.

Section 11. Quiet Enjoyment. The Corporation at all times during the term of this Site Lease, subject to the provisions of Section 10 hereof, shall peaceably and quietly have, hold and enjoy all of the Leased Property.

Section 12. Waiver of Personal Liability. All liabilities under this Site Lease on the part of the Corporation shall be solely liabilities of the Corporation as a corporation, and the District hereby releases each and every member of the board of directors and officer of the Corporation of and from any personal or individual liability under this Site Lease unless such person acted outside of the scope of his or her duties. No member of the board of directors or officer of the Corporation shall at any time or under any circumstances be individually or personally liable under this Site Lease to the District or to any other party whomsoever for anything done or omitted to be done by the Corporation hereunder.

Section 13. Taxes. The District covenants and agrees to pay any and all assessments of any kind or character and also all taxes, including possessory interest taxes, levied or assessed upon the Leased Property (including both land and improvements).

Section 14. Eminent Domain. If the whole or any part of the improvements on the Leased Property is taken by eminent domain proceedings the effect of such taking hereunder shall be in accord with the provisions of the Lease/Purchase Agreement relating thereto. The District hereby waives any and all rights that it has or may hereafter have to acquire the interest of the Corporation in and to the Leased Property through the eminent domain powers of the District. However, the District agrees, to the extent permitted by law, that the compensation to be paid in any condemnation hearings brought by or on behalf of the District with respect to the Leased Property shall be in an amount not less than the total unpaid principal components of Rental Payments plus the interest component of Rental Payments accrued to the date of payment of all Rental Payments under the Lease/Purchase Agreement.

Section 15. Amendment. The District and the Corporation (or its assignee) may at any time amend or modify any of the provisions of this Site Lease, but only with the written consent of the Lender or its assignees as provided in the Lease/Purchase Agreement.

Section 16. Governing Law. This Site Lease is governed by the laws of the State of California.

Section 17. Third Party Beneficiary. The Lender and its assignees as provided in the Lease/Purchase Agreement are hereby made third party beneficiaries hereunder with all rights of a third party beneficiary.

Section 18. Partial Invalidity. If any one or more of the terms, provisions, covenants, or conditions of this Site Lease shall to any extent be declared invalid, unenforceable, void or voidable for any reason whatsoever by a court of competent jurisdiction, the finding or order or decree of which becomes final, none of the remaining terms, provision, covenants and conditions of this Site Lease shall be affected thereby, and each provision of this Site Lease shall be valid and enforceable to the fullest extent permitted by law.

Section 19. Notices. All notices, statements, demands, consents, approvals, authorizations, offers, designations, requests or other communications hereunder by either party to the other shall be in writing and shall be sufficiently given and mailed by United States registered or certified mail, return receipt requested, postage prepaid, and, if to the District, addressed to the District as follows:

District: Santa Ana Unified School District  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
Attention: Superintendent

or, if to the Corporation, addressed to the Corporation as follows:

Corporation: Santa Ana Unified School District Public Facilities Corporation  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
Attention: Superintendent

or to such other addresses as the respective parties may from time to time designate by notice in writing.

Section 20. Section Headings. All section headings contained herein are for convenience or reference only and are not intended to define or limit the scope of any provision of this Site Lease.

Section 21. Execution in Counterparts. This Site Lease may be executed in any number of counterparts, each of which shall be deemed to be an original, but all together shall constitute but one and the same lease. It is also agreed that separate counterparts of this Site Lease may



separately be executed by the District and the Corporation, all with the same force and effect as though the same counterpart had been executed by both the District and the Corporation.

IN WITNESS WHEREOF, the District and the Corporation have caused this Site Lease to be executed by their respective officers thereunto duly authorized.

**SANTA ANA UNIFIED SCHOOL  
DISTRICT, Lessor**

By: \_\_\_\_\_  
[NAME/TITLE]

**SANTA ANA UNIFIED SCHOOL  
DISTRICT PUBLIC FACILITIES  
CORPORATION, Lessee**

By: \_\_\_\_\_  
[NAME/TITLE]

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                     )

On \_\_\_\_\_, before me, \_\_\_\_\_, Notary Public, personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                     )

On \_\_\_\_\_, before me, \_\_\_\_\_, Notary Public, personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

**EXHIBIT A**  
**PROPERTY DESCRIPTION**

[INSERT PROPERTY DESCRIPTION]

**EXHIBIT B**  
**SCHEDULE OF LENDER'S PAYMENTS**

<u>Payment Date</u>	<u>Amount</u>
December 20, 2016	\$
January 20, 2017	
February 20, 2017	
March 20, 2017	
April 20, 2017	
May 20, 2017	
June 20, 2017	
July 20, 2017	
August 20, 2017	
September 20, 2017	
October 20, 2017	
November 20, 2017	
December 20, 2017	
January 20, 2018	
February 20, 2018	
March 20, 2018	
April 20, 2018	
May 20, 2018	
June 20, 2018	
	<hr/> Total Payments = \$

**REQUESTED BY:**

Parker & Covert LLP  
for the benefit of the  
Santa Ana Unified School District

**WHEN RECORDED RETURN TO:**

Parker & Covert LLP  
A Professional Corporation  
2520 Venture Oaks Way, Suite 190  
Sacramento, CA 95833  
Attn: Wendy Smith

**This document is recorded for the benefit of the Santa Ana Unified School District and recording is exempt from recording fees pursuant to Government Code §27383.**

**The term of this lease is less than 35 years. This transaction is exempt from documentary transfer tax under Revenue & Taxation Code §11911.**

---

**LEASE/PURCHASE AGREEMENT**

between the

**SANTA ANA UNIFIED SCHOOL DISTRICT PUBLIC FACILITIES CORPORATION**

and the

**SANTA ANA UNIFIED SCHOOL DISTRICT**

Dated December 20, 2016

**Table of Contents**  
**(TO BE INSERTED)**

## LEASE/PURCHASE AGREEMENT

This Lease/Purchase Agreement, dated December 20, 2016, between the SANTA ANA UNIFIED SCHOOL DISTRICT PUBLIC FACILITIES CORPORATION (the "Corporation"), a nonprofit public benefit corporation duly organized and existing under the laws of the State of California, as lessor, and the SANTA ANA UNIFIED SCHOOL DISTRICT (the "District"), a political subdivision of the State of California duly organized and validly existing under and by virtue of the laws of the State of California, as lessee;

### WITNESSETH:

WHEREAS, the Education Code of the State of California authorizes the District to provide for the financing and refinancing of facilities for the use of the District;

WHEREAS, the District intends to finance the acquisition and construction of certain District facilities (the "Project");

WHEREAS, such financing will be accomplished by (i) the District leasing property to the Corporation pursuant to the Site Lease dated December 20, 2016 (the "Site Lease"), and recorded concurrently herewith, in exchange for an advance rental, (ii) the Corporation leasing to the District the property leased under the Site Lease pursuant to this Lease/Purchase Agreement, under which the District will be obligated to make Rental Payments (as such term is defined herein) to the Corporation, (iii) the Corporation's assignment without recourse of all rights to receive such Rental Payments to Opus Bank (the "Lender"), pursuant to the Assignment Agreement dated December 20, 2016 (the "Assignment Agreement"), and recorded concurrently herewith, in exchange for the amount of the advance rental payable under the Site Lease, and (iv) the application of the amount payable as advance rental under the Site Lease to the payment of the cost of the Project along with all related transactional costs; and

WHEREAS, the District is authorized to enter into this Lease/Purchase Agreement for the purposes and subject to the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants hereinafter contained, the parties hereby agree as follows:

### ARTICLE 1

#### DEFINITIONS; OTHER PROVISIONS OF GENERAL APPLICABILITY

Section 1.1 Definitions. For all purposes of this Lease/Purchase Agreement and of any certificate, opinion, or other document herein mentioned, unless the context otherwise requires:

The terms defined in this Section shall have the meanings herein specified and include the plural as well as the singular.



(A) All accounting terms not otherwise defined herein have the meanings assigned to them, and all computations herein provided for shall be made, in accordance with generally accepted accounting principles.

(B) All references herein to “generally accepted accounting principles” refer to such principles as they exist at the date of applicability thereof.

(C) All references herein to “Articles,” “Sections,” and other subdivisions are to the designated Articles, Sections, and other subdivisions of this Lease/Purchase Agreement as originally executed.

(D) The words “herein,” “hereof,” “hereby,” “hereunder,” and other words of similar import refer to this Lease/Purchase Agreement as a whole and not to any particular Article, Section, or other subdivision.

(E) Words of any gender shall mean and include words of all other genders.

**Applicable Environmental Laws** means and shall include, but shall not be limited to, the Comprehensive Environmental Response, Compensation, and Liability Act (“CERCLA”), 42 USC Sections 9601 et seq.; the Resource Conservation and Recovery Act (“RCRA”), 42 USC Sections 6901 et seq.; the Federal Water Pollution Control Act, 33 USC Sections 1251 et seq.; the Clean Air Act, 42 USC Sections 7401 et seq.; the California Hazardous Waste Control Law (“HWCL”), California Health & Safety Code Sections 25100 et seq.; the Hazardous Substance Account Act (“HSAA”), California Health & Safety Code Sections 25300 et seq.; the Porter-Cologne Water Quality Control Act (the “Porter-Cologne Act”), California Water Code Sections 1300 et seq.; the Air Resources Act, California Health & Safety Code Sections 3900 et seq.; the Safe Drinking Water & Toxic Enforcement Act, California Health & Safety Code Sections 25249.5 et seq.; and the regulations under each thereof; and any other local, state, and/or federal laws or regulations, whether currently in existence or hereafter enacted, that govern:

- (1) the existence, cleanup, and/or remedy of contamination on property;
- (2) the protection of the environment from spilled, deposited, or otherwise emplaced contamination;
- (3) the control of hazardous wastes; or
- (4) the use, generation, transport, treatment, removal, or recovery of Hazardous Substances, including building materials.

**Assignment Agreement** means the assignment agreement dated December 20, 2016, between the Corporation and the Lender pursuant to which the Corporation assigns all of its rights under the Site Lease and the Lease/Purchase Agreement to the Lender.

**Business Day** means any day other than a Saturday, Sunday, or a day on which banking institutions in the State of California are authorized or obligated by law or executive order to be closed.

**Code** means the Internal Revenue Code of 1986, as amended, and the regulations applicable to or issued thereunder.

**Corporation** means the Santa Ana Unified School District Public Facilities Corporation, or its successors or assigns as lessee under the Site Lease and lessor hereunder.

**District** means the Santa Ana Unified School District.

**Effective Interest Rate** means the rate of interest per annum specified on Exhibit B.

**Event of Default** means any of the events specified in Section 7.1 (Events of Default).

**Fiscal Year** means the period beginning on July 1 of each year and ending on the next succeeding June 30 or any other twelve-month period hereafter selected and designated as the official fiscal year period of the District.

**Funding Date** means the date payment is made by or on behalf of the Corporation to or for the account of the District under the Site Lease.

**Hazardous Substance** means any substance that shall, at any time, be listed as "hazardous" or "toxic" in any Applicable Environmental Law or that has been or shall be determined at any time by any agency or court to be a hazardous or toxic substance regulated under Applicable Environmental Laws; and also means, without limitation, raw materials, building components, the products of any manufacturing, or other activities on the Leased Property, wastes, petroleum, and source, special nuclear, or by-product material as defined by the Atomic Energy Act of 1954, as amended (42 USC Sections 3011 et seq.).

**Leased Property** means the real property described in Exhibit A attached to this Lease/Purchase Agreement together with all present and future improvements located thereon and equipment installed or located therein.

**Lease/Purchase Agreement** means this Lease/Purchase Agreement between the Corporation and the District, dated December 20, 2016, wherein the Corporation leases the Leased Property to the District, as originally executed and as it may from time to time be supplemented, modified, or amended pursuant to the provisions hereof.

**Lender** means Opus Bank, as assignee of the Corporation under the Assignment Agreement.

**Net Proceeds** means the amount remaining from the gross proceeds of any insurance claim or condemnation award made in connection with the Leased Property, after deducting all expenses (including attorneys' fees) incurred in the collection of such claim or award.

**Payment Date** means June 1 and December 1 in each year, commencing June 1, 2017.

**Permitted Encumbrances** means (1) liens for general ad valorem taxes and assessment, if any, not then delinquent, or that the District may, pursuant to this Lease/Purchase Agreement, permit to remain unpaid, (2) easements, rights of way, mineral rights, drilling rights, and other rights, reservations, covenants, conditions, or restrictions that exist of record as of the date of recordation of this Lease/Purchase Agreement and that the District certifies in writing will not materially impair the use of the Leased Property, (3) the Site Lease, as it may be amended from time to time, (4) the Assignment Agreement, as it may be amended from time to time, (5) any right or claim of any mechanic, laborer, materialman, supplier, or vendor not filed or perfected in the manner prescribed by law, (6) easements, rights of way, mineral rights, drilling rights, and other rights, reservations, covenants, conditions, or restrictions established following the date of recordation of this Lease/Purchase Agreement and to which the Corporation consents in writing, and (7) liens relating to special assessments levied with respect to the Leased Property. Permitted Encumbrances shall be deemed not to materially impair the District's use of the Leased Property for the purposes for which it is, or may reasonably be expected to be, held.

**Person** means a corporation, firm, association, partnership, trust, or other legal entity or group of entities, including a governmental entity or any agency or political subdivision thereof.

**Rental Payments** means the Rental Payments payable by the District pursuant to the provisions of this Lease/Purchase Agreement, as set forth in Exhibit B hereto.

**Rental Period** means the six-month period ending on the Payment Date.

**Site Lease** means the Site Lease between the District and the Corporation, dated December 20, 2016, wherein the District leases the Leased Property to the Corporation, as originally executed and as it may from time to time be supplemented, modified, or amended pursuant to the provisions hereof and thereof.

**State** means the State of California.

**Statement, Certificate, Request, Requisition, and Order of the District** mean, respectively, a written statement, certificate, request, requisition, or order signed in the name of the District by the President, Vice President and/or Clerk of the District and the Superintendent and Assistant Superintendent of Business Services, along with, their designees, or any other person authorized by the District to execute such instruments. Any such instrument and supporting opinions or representations, if any, may, but need not, be combined in a single instrument with any other instrument, opinion or representation, and the two or more so combined shall be read and construed as a single instrument.

**Tax Certificate** means the tax certificate delivered by the District at the time of the execution and delivery of this Lease/Purchase Agreement, as the same may be further amended or supplemented in accordance with its terms.

Section 1.2 Notices. All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed given when delivered or mailed by registered mail, postage prepaid, to:

District: Santa Ana Unified School District  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
Attention: Superintendent

or, if to the Corporation, addressed to the Corporation as follows:

Corporation: Santa Ana Unified School District Public Facilities  
Corporation  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
Attention: Superintendent

or, if to the Lender, addressed to the Lender as follows:

Lender: Opus Bank  
915 Highland Point Drive, Suite 250  
Roseville, CA 95678  
Attention: Dmitry Semenov

The District, the Corporation, and the Lender may, by notice given hereunder, designate any further or different address to which subsequent notices shall be sent.

Section 1.3 Successors and Assigns. Whenever in this Lease/Purchase Agreement either the District, the Corporation, or the Lender is named or referred to, such reference shall be deemed to include the successors or assigns thereof, and all the covenants and agreements in this Lease/Purchase Agreement contained by, on behalf of, or for the benefit of the District, the Corporation, or the Lender shall bind and inure to the benefit of the respective successors and assigns thereof whether so expressed or not.

Section 1.4 Benefits of Agreement. Nothing in this Lease/Purchase Agreement expressed or implied is intended or shall be construed to give to any person other than the District, the Corporation, and the Lender, as the Corporation's assignee, any legal or equitable right, remedy, or claim under or in respect of this Lease/Purchase Agreement or any covenant, condition, or provision therein or herein contained; and all such covenants, conditions, and provisions are and shall be held to be for the sole and exclusive benefit of the District, the Corporation, and the Lender, as the Corporation's assignee.

Section 1.5 Amendments. This Lease/Purchase Agreement may be altered, amended, or modified in writing as may be mutually agreed by the District and the Corporation (or its assignee) subject to the prior written approval of the Lender.

Section 1.6 Effect of Headings and Table of Contents. The headings or titles of the several Articles and Sections hereof, and any table of contents appended to copies hereof, shall be solely for convenience of reference and shall not affect the meaning, construction, or effect of this Lease/Purchase Agreement.

Section 1.7 Validity and Severability. If any one or more of the provisions contained in this Lease/Purchase Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, then such provision or provisions shall be deemed severable from the remaining provisions contained in this Lease/Purchase Agreement and such invalidity, illegality, or unenforceability shall not affect any other provision of this Lease/Purchase Agreement, and this Lease/Purchase Agreement shall be construed as if such invalid or illegal or unenforceable provision had never been contained herein. The District and the Corporation hereby declare that they would have entered into this Lease/Purchase Agreement and each and every other Section, paragraph, sentence, clause, or phrase hereof irrespective of the fact that any one or more Sections, paragraphs, sentences, clauses, or phrases of this Lease/Purchase Agreement may be held illegal, invalid, or unenforceable.

If for any reason it is held that any of the covenants and conditions of the District hereunder, including the covenant to pay Rental Payments hereunder, is unenforceable for the full term hereof, then and in such event this Lease/Purchase Agreement is and shall be deemed to be a lease from year to year under which the Rental Payments are to be paid by the District annually in consideration of the right of the District to possess, occupy, and use the Leased Property, and all of the rental and other terms, provisions, and conditions of this Lease/Purchase Agreement, except to the extent that such terms, provisions, and conditions are contrary to or inconsistent with such holding, shall remain in full force and effect.

Section 1.8 Governing Law. This Lease/Purchase Agreement shall be governed by and construed in accordance with the laws of the State of California.

Section 1.9 Execution in Counterparts. This Lease/Purchase Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

## ARTICLE 2 REPRESENTATIONS OF CORPORATION AND DISTRICT

Section 2.1 Representations of Corporation. The Corporation represents and covenants for the benefit of the District and its assignees as follows:

(A) Valid Existence. The Corporation has been duly organized and is validly existing as a nonprofit public benefit corporation under the laws of the State of California.

(B) Power to Enter into Agreements. The Corporation is authorized under the terms of its articles of incorporation and bylaws to enter into the Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement, and perform all of its obligations thereunder and hereunder.

(C) Due Authorization and Execution. The Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement have been duly authorized by all necessary action on the part of the Corporation. The representatives of the Corporation executing this Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement are fully authorized to execute the same under official action taken by the Board of Directors of the Corporation.

(D) Enforceability of Agreements. The Corporation represents, covenants, and warrants that all requirements have been met and procedures have occurred in order to ensure the enforceability of the Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement (except as such enforceability may be limited by bankruptcy, insolvency, or other laws affecting creditors' rights generally and by the application of equitable principles).

Section 2.2 Representations of District. The District hereby represents to the Corporation as follows:

(A) Valid Existence. The District has been duly organized and is validly existing as a school district under the laws of the State of California.

(B) Power to Enter into Agreements. The District is authorized under the California Education Code to enter into the Site Lease and this Lease/Purchase Agreement and perform all of its obligations thereunder and hereunder.

(C) Due Authorization and Execution. The Site Lease and this Lease/Purchase Agreement have been duly authorized by all necessary action on the part of the District. The representatives of the District executing this Lease/Purchase Agreement and the Site Lease are fully authorized to execute the same under official action taken by the District.

(D) Enforceability of Agreements. The District represents, covenants, and warrants that the Site Lease and this Lease/Purchase Agreement are valid and binding obligations of the District, enforceable in accordance with their respective terms, except as such enforceability may be limited by bankruptcy, insolvency or other laws affecting creditors' rights generally and by the application of equitable principles.

(E) No Violation of Law or Breach of Contract. The execution and delivery of the Site Lease and this Lease/Purchase Agreement and compliance with the provisions thereof and hereof will not (i) violate any applicable provision of statutory law or regulation, (ii) breach or otherwise violate any existing obligation of the District under any court order or administrative decree to which the District is subject, or (iii) breach, or result in a default under, any loan agreement, note, resolution, indenture, contract, agreement, or other instrument (including without limitation, the Prior Certificates) to which the District is a party or is otherwise subject or bound.

(F) No Adverse Litigation. No litigation is pending before any court or administrative agency or, to the knowledge of the District, threatened against the District (i) regarding the Leased Property or the District's use of the Leased Property for the purposes contemplated by the Site Lease or this Lease/Purchase Agreement or (ii) that will materially

adversely affect the ability of the District to perform its obligations under the Site Lease and this Lease/Purchase Agreement.

(G) No Defaults. At no time in the last ten (10) years has the District failed to appropriate funds for or defaulted under any of its payment or performance obligations or covenants, either under any financing lease of the same general nature as this Lease/Purchase Agreement, or under any of its bonds, notes, or other debt obligations.

(H) Fee Title; Encumbrances. The District is the owner in fee of title to the Leased Property. No lien or encumbrance on the Leased Property materially impairs the District's use of the Leased Property for the purposes for which it is, or may reasonably be expected to be, held. The Site Lease and this Lease/Purchase Agreement are the only leases that encumber the Leased Property.

(I) Use of the Leased Property. During the term of this Lease/Purchase Agreement, the Leased Property will be used by the District only for the purpose of performing one or more governmental or proprietary functions of the District consistent with the permissible scope of the District's authority.

(J) Essential Facilities. The Leased Property is essential to the fulfillment of the District's governmental purposes.

(K) Current Compliance. The District is in all material respects in compliance with all laws, regulations, ordinances, and orders of public authorities applicable to the Leased Property.

(L) Hazardous Substances. To the best of the District's knowledge, the Leased Property is free of all Hazardous Substances that would impair the District's use of the Leased Property for the purposes for which it is, or may reasonably be expected to be, held or that will materially adversely affect the ability of the District to perform its obligations under the Site Lease and this Lease/Purchase Agreement.

(M) Flooding Risk. To the best of the District's knowledge, the Leased Property is not located in a "Special Flood Hazard Area" shown on a Flood Hazard Boundary Map or a Flood Insurance Rate Map used in connection with the National Flood Insurance Program and has not been subject to material damage from flooding within the last ten (10) years.

(N) Value of Leased Property. The insured value of the Leased Property is at least \$\_\_\_\_\_.

(O) Useful Life. The Leased Property will have a useful life that extends to at least \_\_\_\_\_.

(P) Financial Condition. The financial statements of the District for the year ended June 30, 2015, supplied to the Lender (i) were prepared in accordance with generally accepted accounting principles, consistently applied, and (ii) fairly present the District's financial

condition as of the date of the statements. There has been no material adverse change in the District's financial condition subsequent to June 30, 2016.

(Q) Education Code Section 17150.1 Notification. By correspondence dated November 4, 2016, which date was at least 30 days before the District approved the execution and delivery of this Lease/Purchase Agreement on December 13, 2016, the District notified the Orange County Superintendent of Schools and the Orange County Auditor-Controller of this anticipated transaction. Attached to the notice were a preliminary repayment schedule for this Lease/Purchase Agreement, evidence of the ability of the District to repay this Lease/Purchase Agreement, and a preliminary summary of the related costs of issuance, which information was also provided to the members of the District and the public.

(R) Role of the Lender. The District acknowledges that:

(1) The Lender is acting solely as assignee of the Corporation's interests in the Lease/Purchase Agreement for its own loan account and not as a fiduciary for the District or in the capacity of broker, dealer, municipal securities underwriter, placement agent, or municipal advisor;

(2) The Lender has not provided, and will not provide, financial, legal (including securities law), tax, accounting or other advice to or on behalf of the District (including to any financial advisor or placement agent engaged by the District) with respect to the structuring of the financing or the execution and delivery of this Lease/Purchase Agreement;

(3) The Lender has no fiduciary duty pursuant to Section 15B of the Securities Exchange Act of 1934, as amended, to the District with respect to the transactions relating to the structuring of the financing or the execution and delivery of this Lease/Purchase Agreement and the discussions, undertakings, and procedures leading thereto;

(4) Each of the District and its financial advisor has sought and shall seek and obtain financial, legal (including securities law), tax, accounting and other advice (including as it relates to structure, timing, terms and similar matters) with respect to the lease financing transaction from its financial, legal, tax, and other advisors (and not the Lender or its affiliates) to the extent that the District or its financial advisor desires to, should, or needs to obtain such advice;

(5) The Lender has expressed no view regarding the legal sufficiency of its representations for purposes of compliance with any legal requirements applicable to any other party, including but not limited to the District's financial advisor or placement agent (if any), or the correctness of any legal interpretation made by counsel to any other party, including but not limited to counsel to the District's financial advisor or placement agent (if any), with respect to any such matters; and

(6) The transactions between the District and the Lender are arm's length, commercial transactions in which the Lender is acting and has acted solely as a principal



and for its own interest, and the Lender has not made recommendations to the District with respect to the transactions relating to this Lease/Purchase Agreement.

### ARTICLE 3 LEASE OF LEASED PROPERTY

Section 3.1 Lease of Leased Property. The Corporation hereby demises and leases to the District, and the District hereby rents and hires from the Corporation, the Leased Property in accordance with the provisions of this Lease/Purchase Agreement, to have and to hold for the term of this Lease/Purchase Agreement.

Section 3.2 No Merger of Estates. The leasing by the Corporation to the District of the Leased Property pursuant to this Lease/Purchase Agreement shall not effect or result in a merger of the District's leasehold estate pursuant hereto and its fee estate. The Corporation shall continue to have and hold a leasehold estate in the Leased Property pursuant to the Site Lease throughout the term thereof and the term of this Lease/Purchase Agreement. As to the Leased Property, this Lease/Purchase Agreement shall be deemed and constitute a sublease.

Section 3.3 Lease Term; Occupancy.

(A) Term. The term of this Lease/Purchase Agreement shall commence on the Funding Date and shall end on \_\_\_\_\_, unless such term is extended or sooner terminated as hereinafter provided. If on \_\_\_\_\_, the obligation to make Rental Payments hereunder shall have been abated at any time and for any reason and not otherwise paid from rental abatement insurance or other sources, or the District shall have defaulted in its payment of Rental Payments hereunder or any Event of Default has occurred and continues without cure by the District, then the term of this Lease/Purchase Agreement shall be extended for the actual period of abatement or for so long as the default remains uncured, but not to exceed ten (10) years. When the aggregate amount of Rental Payments paid under this Lease/Purchase Agreement equals the total amount of Rental Payments originally scheduled herein, and the District has paid and performed in full all of its other obligations under this Lease/Purchase Agreement, the term of this Lease/Purchase Agreement shall end ten (10) days thereafter or ten (10) days after written notice by the District to the Corporation, whichever is earlier.

(B) Occupancy. The District will take possession of the Leased Property upon commencement of the term of this Lease/Purchase Agreement.

Section 3.4 Modifications to the Leased Property. Subject to Section 5.5 (Liens and Encumbrances) hereof, the District shall, at its own expense, have the right to remodel, make alterations or improvements to, or attach fixtures, structures, or signs to the Leased Property if the alterations, improvements, fixtures, structures, or signs are necessary or beneficial for the use of the Leased Property by the District, provided, however, that such actions by the District shall not materially adversely affect the value of the Leased Property.

Section 3.5 Title to the Leased Property. At all times during the term of this Lease/Purchase Agreement, the District will hold fee title to the Leased Property, subject to the Site Lease and Permitted Encumbrances. During the term of this Lease/Purchase Agreement, the

Corporation does and shall hold a leasehold interest in the Leased Property pursuant to the Site Lease. Upon the termination or expiration of the term of this Lease/Purchase Agreement (other than under Section 7.2(A) (Remedies on Default – Termination of Lease) hereof) or upon payment in full of all Rental Payments, the Corporation's leasehold interest in the Leased Property will automatically terminate.

Section 3.6 Actions in the Event of Uninsured Casualty.

(A) Substitution of Property. If the Leased Property is damaged or destroyed owing to a risk (such as earthquake) against which the District is not insured and for which rental abatement insurance is not available, the District shall substitute under the Site Lease and this Lease/Purchase Agreement one or more parcels of real property owned by the District, to the extent available, (a) that are subject only to encumbrances that do not materially impair the ability of the District to perform its obligations under the Site Lease and this Lease/Purchase Agreement and (b) the insured value of which is at least one hundred ten percent (110%) of the unpaid principal components of the Rental Payments. Any substitution of property under this Section 3.6(A) shall be made in accordance with the provisions of Section 3.7 (Substitution, Addition or Deletion).

(B) Refinancing. If the District is unable to substitute real property for the Leased Property in the amount required under subsection A above, the District may prepay principal components of the Rental Payments (without prepayment penalty) in an amount such that the insured value of the undamaged Leased Property is at least one hundred ten percent (110%) of the remaining unpaid principal components of the Rental Payments.

(C) Subordination. If the District is unable to implement (A) above or does not exercise its option under (B) above, the District and the Corporation hereby agree that the obligations evidenced by this Lease/Purchase Agreement shall be the senior encumbrance on the Leased Property and any future encumbrance, including without limitation any lease, mortgage, deed of trust or security interest, shall be subordinate to this Lease/Purchase Agreement and there shall be no payments during the term of this Lease/Purchase Agreement on the obligations evidenced or secured thereby until all of the scheduled Rental Payments set forth on Exhibit B hereto have been paid in full.

Section 3.7 Substitution, Addition or Deletion. The District may substitute alternate real property for any real property that constitutes the Leased Property, or add or delete real property that constitutes the Leased Property for purposes of the Site Lease and this Lease/Purchase Agreement, or alter the term of the Site Lease and this Lease/Purchase Agreement as to any portion of the property constituting the Leased Property with the prior written consent of the Lender, which consent shall not be unreasonably withheld. Any substitution, addition, or deletion of real property hereunder shall occur only after the District shall have filed with the Lender all of the following:

(A) Documents. Executed copies of the amended Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement containing the amended description of the Leased Property.

(B) Recording. A Statement of the District certifying that the amended Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement, or memoranda thereof, have been duly recorded in the official records of the County of Orange.

(C) Insured Value. Evidence showing that the insured value of the property that will constitute the Leased Property after such substitution, addition, deletion, or change of term will be at least equal to 110% of the outstanding principal component of Rental Payments.

(D) Fair Rental Value. A Statement of the District certifying that the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term has a fair rental value, for each Rental Period and in the aggregate, that is at least equal to the remaining Rental Payments for each Rental Period and in the aggregate.

(E) No Prior Liens. A Statement of the District certifying that the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term is not subject to any liens securing monetary obligations (other than Permitted Encumbrances), unless such liens are subordinate to the interest of the Corporation created by this Lease/Purchase Agreement.

(F) Essential Leased Property; No Abatement. A Statement of the District certifying that the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term (i) is essential to the fulfillment of the District's governmental purposes and (ii) is not subject to an event giving rise to an abatement of Rental Payments under Section 4.7 (Abatement of Rental) hereof.

(G) No Effect on Occupancy; Useful Life. A Statement of the District certifying that such substitution, addition, deletion, or change of term does not adversely affect the District's use and occupancy of the Leased Property and that the Leased Property, as amended, has a useful life extending at least to the date of termination of this Lease/Purchase Agreement.

(H) Opinion of Counsel. An opinion of counsel, in form and substance satisfactory to the Lender, stating that the amendments to the Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement that implement the substitution, addition, deletion, or change of term (1) are authorized or permitted by and comply with the Constitution and laws of the State of California; (2) upon execution and delivery will be valid, binding, and enforceable obligations of the District; and (3) does not cause, in and of itself, the interest components of the Rental Payments to be includible in gross income for federal income tax purposes and does not cause a reissuance for federal tax purposes.

(I) Environmental Survey. An environmental survey or survey with respect to the substituted real property and other documents that the Lender may reasonably require; provided, however, that, if the environmental studies have recommended that remedial action be taken with respect to the substituted real property so that it will be in compliance with Applicable Environmental Laws, the Lender may refuse to consent to the substitution until such time as the remedial action has been completed and the Lender has received assurances to its satisfaction that the substituted real property is in compliance with such Applicable Environmental Laws.

Upon the submission to the Lender of the information set forth above following designation of the alternate property, the Lender may initially request additional evidence or other such information from the District regarding the insurable value of the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term, indicating that such value is in excess of the then unpaid principal component of the Rental Payments. The District shall promptly respond to any such request from the Lender for additional information. If further evidence and information is necessary to establish the insurable value of the property, an independent appraisal may be required by the Lender, and in such event, the District will provide such independent appraisal to the Lender upon request at the Lender's expense.

Such other information, documents, and instruments as the Lender shall reasonably request, including (if requested and at the Lender's expense) an independent appraisal or evidence of the insurable value of the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term indicating that such value is in excess of the then unpaid principal component of the Rental Payments.

#### ARTICLE 4 RENTAL PAYMENTS

Section 4.1 Rental Payments. The District agrees to pay to the Corporation, its successor or assigns, as rental for the use of the Leased Property (subject to the provisions of Section 4.7 (Abatement of Rental) hereof) the following amounts, at the following times, in the manner hereinafter set forth:

(A) Amount and Timing. The District shall pay Rental Payments, comprising principal and interest components, in installments of the amounts and at the times set forth in the Schedule of Rental Payments attached as Exhibit B hereto. The interest components of the Rental Payments shall be paid by the District as and constitute interest paid on the principal components of the Rental Payments.

(B) Extension of Lease Term. If the term of this Lease/Purchase Agreement shall have been extended pursuant to Section 3.3 (Lease Term; Occupancy) hereof because of an abatement of rental, Rental Payments shall continue to be due as described herein. Rental Payment installments shall continue to be payable in installments on April 1 and October 1 in each year, continuing to and including the date of termination of this Lease/Purchase Agreement. Upon such extension of this Lease/Purchase Agreement, the principal and interest components of the Rental Payments shall be established so that the principal components will, in the aggregate, be sufficient to pay all unpaid principal components and the interest components will be sufficient to pay all unpaid interest components plus interest on the extended principal components at the Effective Interest Rate, computed on the basis of a 360-day year composed of twelve 30-day months.

(C) Rental Period. Each payment of Rental Payments shall be for the use of the Leased Property for the six-month period ending on the Payment Date.

(D) Medium and Place of Payment. Each installment of rental payable hereunder shall be paid in lawful money of the United States of America to or upon the order of the Lender, as assignee of the Corporation.

(E) Rate on Overdue Rental Payments. Any Rental Payment installment that is not paid when due shall bear interest at the rate of **five percent (5%)**, or such lesser rate allowed by law, from the date the installment was due hereunder until the same shall be paid.

Section 4.2 Allocation of Rental Payments. All Rental Payments received shall be applied first to the interest components of the Rental Payments due hereunder, then to the principal components of the Rental Payments due hereunder, but no such application of any payments that are less than the total amount of Rental Payments due and owing shall be deemed a waiver of any default hereunder.

Section 4.3 No Offsets. Notwithstanding any dispute between the Corporation and the District, the District shall make all Rental Payments when due without deduction or offset of any kind and shall not withhold any Rental Payments pending the final resolution of such dispute. If it is determined that the District was not liable for the Rental Payments or any portion thereof, the payments or excess payments, as the case may be, shall, at the option of the District, be credited against subsequent Rental Payments due hereunder or be refunded at the time of such determination.

Section 4.4 Net Lease. This Lease/Purchase Agreement shall be deemed and construed to be a "net-net-net lease" and the District hereby agrees that the Rental Payments shall be an absolute net return to the Corporation, free and clear of any expenses, charges, or setoffs whatsoever.

Section 4.5 Pledge of Redevelopment Revenues.

(A) Pledge of Redevelopment Revenues. The District hereby pledges to the Corporation, all of the tax increment redevelopment revenues paid to the District by: the former Orange County Redevelopment Agency, the former Orange Redevelopment Agency, the former Santa Ana Redevelopment Agency and the former Tustin Redevelopment Agency (the "Redevelopment Revenues") in order to secure the payment of the Rental Payments. Such pledge shall constitute a first lien on and security interest in the Redevelopment Revenues for the payment of the Rental Payments, shall be valid and binding from and after execution of this Lease/Purchase Agreement, and shall be irrevocable until all of the Rental Payments have been made.

(B) General Fund. To the extent Redevelopment Revenues are insufficient to make Annual Rental Payments on the Certificates, the District covenants to appropriate sufficient funds for such payments from its General Fund or other funds available to make such Rental Payments.

Section 4.6 Covenant to Budget and Appropriate. The District covenants and agrees to take such action as may be necessary to include all Rental Payments due hereunder in its annual budgets and to make the necessary annual appropriations for all such Rental Payments. Annually within thirty (30) days of the adoption of the budget, the District will furnish to the Lender a Certificate of the District certifying that such budget contains the necessary appropriation for all

Rental Payments. If requested in writing by the Lender, the District will furnish a copy of such budget.

The agreements and covenants on the part of the District herein contained shall be deemed to be and shall be construed to be duties imposed by law and it shall be the duty of each and every public official of the District to take such action and do such things as are required by law in the performance of the official duty of such officials to enable the District to carry out and perform the agreements and covenants in this Lease/Purchase Agreement agreed to be carried out and performed by the District.

Section 4.7 Abatement of Rental. Rental Payments shall be abated proportionately during any period in which, by reason of damage to, destruction of, taking under the power of eminent domain (or sale to any entity threatening the use of such power) of, or title defect with respect to any portion of the Leased Property, there is substantial interference with the use and possession of the Leased Property or a portion thereof. The amount of abatement shall be such that the resulting Rental Payments represent fair consideration for the use and possession of the portion of the Leased Property not so interfered with. Such abatement shall commence with the date of such interference and shall end only with cure thereof.

Section 4.8 No Termination Upon Damage or Destruction. The District waives the benefits of Civil Code Sections 1932, subd. 1 and subd. 2, and 1933, subd. 4, and any and all other rights to terminate this Lease/Purchase Agreement by virtue of any damage to or destruction of the Leased Property.

Section 4.9 Contributions/Advances. Nothing contained in this Lease/Purchase Agreement shall prevent the District from making contributions or advances to the Corporation from time to time for any purpose now or hereafter authorized by law, including the making of repairs to, or the restoration of, the Leased Property in the event of damage to or the destruction of the Leased Property.

Section 4.10 Prepayment. On any date on or after December 20, 2023, at par, \_\_\_\_\_, the District may prepay its obligations hereunder in whole by paying to the Lender a prepayment price equal to 100% of the unpaid principal components of the Rental Payments, plus interest thereon from the last Payment Date to the date fixed for prepayment at the Effective Interest Rate, computed on the basis of a 360-day year composed of twelve 30-day months, plus the amount of any interest components of the Rental Payments then in default or that were abated and that have not been otherwise paid from rental abatement insurance or other sources or paid during an extension of the Lease Term, or \_\_\_\_\_.

The District shall, at least forty-five (45) days prior to such prepayment, notify the Lender of its intention to prepay its obligations hereunder. The District agrees that, if, following such prepayment, the Leased Property is damaged or destroyed or taken by eminent domain, it is not entitled to, and by such prepayment waives the right of, abatement of such prepaid Rental Payments and shall not be entitled to any reimbursement of such Rental Payments. Upon such prepayment, and satisfaction of all other obligations of the District hereunder, the term of this Lease/Purchase Agreement shall terminate.

## ARTICLE 5 COVENANTS

Section 5.1 Quiet Enjoyment. The Corporation hereby covenants to provide the District during the term of this Lease/Purchase Agreement with quiet use and enjoyment of the Leased Property and the District shall during the term of this Lease/Purchase Agreement peaceably and quietly have, hold, and enjoy the Leased Property without suit, trouble, or hindrance from the Corporation, so long as the District observes and performs its covenants and agreements and is not in default hereunder.

Section 5.2 Right of Entry. Upon reasonable notice and in accordance with District policies regarding entry into school sites, the Corporation and its assignees shall have the right (but not the duty) to enter the Leased Property during reasonable business hours (and in emergencies at all times) (a) to inspect the same, (b) for any purpose connected with the Corporation's or the District's rights or obligations under this Lease/Purchase Agreement, and (c) for all other lawful purposes.

Section 5.3 Maintenance of the Leased Property by District. The District agrees that, at all times during the term of this Lease/Purchase Agreement, the District will, at the District's own cost and expense, maintain, preserve, and keep the Leased Property and every portion thereof in good repair, working order, and condition and that the District will from time to time make or cause to be made all necessary and proper repairs, replacements, and renewals.

Section 5.4 Taxes and Other Governmental Charges; Utility Charges; Contest of Charges.

(A) Taxes and Other Governmental Charges on the Leased Property. The parties to this Lease/Purchase Agreement contemplate that the Leased Property will be used for governmental purposes of the District and, therefore, that the Leased Property will be exempt from all taxes presently assessed and levied with respect to property. In the event that the use, possession, or acquisition by the District, the Corporation, or the Lender of the Leased Property, or the assignment of the Corporation's interests therein to the Lender, is found to be subject to taxation in any form, the District will pay during the term of this Lease/Purchase Agreement, as the same respectively become due, all taxes and governmental charges of any kind whatsoever that may at any time be lawfully assessed or levied against or with respect to the Leased Property, and any equipment or other property acquired by the District in substitution for, as a renewal or replacement of, or a modification, improvement or addition to the Leased Property; provided that, with respect to any governmental charges or taxes that may lawfully be paid in installments over a period of years, the District shall be obligated to pay only such installments as are accrued during such time as this Lease/Purchase Agreement is in effect.

(B) Utility Charges. The District shall pay or cause to be paid all gas, water, steam, electricity, heat, power, air conditioning, telephone, utility, and other charges incurred in the operation, maintenance, use, occupancy, and upkeep of the Leased Property.

(C) Contest of Charges. The District may, at the District's expense and in its name, in good faith contest any such taxes, assessments, or other charges and, in the event of any

such contest, may permit the taxes, assessments, or other charges so contested to remain unpaid during the period of such contest and any appeal therefrom unless the Lender shall notify the District that, in the opinion of independent counsel, by nonpayment of any such items, the interest of the Lender in the Leased Property will be materially endangered or the Leased Property, or any part thereof, will be subject to loss or forfeiture, in which event the District shall promptly pay such taxes, assessments, or charges or provide the Lender with full security against any loss that may result from nonpayment, in form satisfactory to the Lender.

Section 5.5 Liens and Encumbrances.

(A) Liens. If the District shall at any time during the term of this Lease/Purchase Agreement cause any changes, alterations, additions, improvements, or other work to be done or performed or materials to be supplied, in or upon the Leased Property, the District shall pay, when due, all sums of money that may become due for, or purporting to be for, any labor, services, materials, supplies, or equipment furnished or alleged to have been furnished to or for the District in, upon or about the Leased Property and shall keep the Leased Property free of any and all mechanics' or materialmen's liens or other liens against the Leased Property or the Corporation's interest therein. In the event any such lien attaches to or is filed against the Leased Property or the Corporation's interest therein, the District shall cause each such lien to be fully discharged and released at the time the performance of any obligation secured by any such lien matures or becomes due, except that if the District desires to contest any such lien it may do so in good faith. If any such lien is reduced to final judgment and such judgment or such process as may be issued for the enforcement thereof is not promptly stayed, or if so stayed and the stay thereafter expires, the District shall forthwith pay (or cause to be paid) and discharge such judgment. The District agrees to and shall, to the maximum extent permitted by law, indemnify and hold the Corporation, the Lender, their directors, agents, successors and assigns, harmless from and against, and defend each of them against, any claim, demand, loss, damage, liability or expense (including reasonable attorney's fees) as a result of any such lien or claim of lien against the Leased Property or the Corporation's interest therein.

(B) Encumbrances. Except as provided in this Article 5, the District shall not, directly or indirectly, create, incur, assume or suffer to exist any mortgage, pledge, lien, charge, encumbrance, or claim on or with respect to the Leased Property that materially impairs the District's use of the Leased Property for the purposes for which it is, or may reasonably be expected to be, held (referred to herein as an "encumbrance"). Except as expressly provided in this Article 5, the District shall promptly, at its own expense, take such action as may be necessary to duly discharge or remove any such encumbrance for which it is responsible, if the same shall arise at any time; provided that the District may in good faith contest any such encumbrance, if it provides security to the Lender against any loss or forfeiture. The District shall reimburse the Lender for any expense incurred by it in order to discharge or remove any such encumbrance. If the District is unable to discharge or remove any such encumbrance, the District shall substitute under the Site Lease and this Lease/Purchase Agreement one or more parcels of real property owned by the District, to the extent available, (a) that are subject only to encumbrances that do not materially impair the ability of the District to perform its obligations under the Site Lease and this Lease/Purchase Agreement and (b) the insured value of which is at least one hundred ten percent (110%) of the unpaid principal components of the Rental Payments.



Section 5.6 Environmental Covenants.

(A) Compliance with Laws; No Hazardous Substances. The District will comply with all Applicable Environmental Laws with respect to the Leased Property and will not use, store, generate, treat, transport, or dispose of any Hazardous Substance thereon or in a manner that would cause any Hazardous Substance to later flow, migrate, leak, leach, or otherwise come to rest on or in the Leased Property. The District shall indemnify and hold the Corporation, and the Lender harmless from any liabilities, damages, or expenses incurred in connection with a violation by the District of this Section 5.6(A).

(B) Remediation. The District shall conduct and complete all investigations, studies, sampling and testing, and all remedial, removal, and other actions necessary to clean up and remove all Hazardous Substances on, from, or affecting the Leased Property, in accordance with all Applicable Environmental Laws and (b) in accordance with the orders and directives of all Federal, State and local governmental authorities.

(C) Notification of the Lender. The District will transmit copies of all notices, orders, or statements received from any governmental entity concerning violations or asserted violations of Applicable Environmental Laws with respect to the Leased Property and any operations conducted thereon or any conditions existing thereon to the Lender, and the District will notify the Lender in writing immediately of any release, discharge, spill, or deposit of any Hazardous Substance that has occurred or is occurring that in any way affects or threatens to affect the Leased Property, or the people, structures, or other property thereon, provided that no such notification shall create any liability or obligation on the part of the Lender.

(D) Access for Inspection. The District will permit the Lender, its agents, or any experts designated by the Lender to have full access to the Leased Property during reasonable business hours for purposes of such independent investigation of compliance with all Applicable Environmental Laws, provided that the Lender has no obligation to do so, or any liability for any failure to do so, or any liability should it do so.

Section 5.7 Assignment and Subleasing by District. Neither this Lease/Purchase Agreement nor any interest of the District hereunder shall be mortgaged, pledged, assigned, sublet, or transferred by the District by voluntary act or by operation of law or otherwise, except with the prior written consent of the Lender, which, in the case of subletting, shall not be unreasonably withheld; provided such subletting shall not affect the tax-exempt status of the interest components of the Rental Payments payable by the District hereunder. No such mortgage, pledge, assignment, sublease, or transfer shall in any event affect or reduce the obligation of the District to make the Rental Payments required hereunder.

Notwithstanding the foregoing, the District may allow occasional use of the Leased Property by civic groups pursuant to the provisions of the Civic Center Act (California Education Code sections 38130 and following), or other applicable laws, and by State and local agencies for their governmental purposes pursuant to joint use agreements and similar arrangements.

Section 5.8 District Consent to Assignments. The Corporation's rights under the Site Lease and this Lease/Purchase Agreement, including the right to receive and enforce payment of the Rental Payments, are being assigned to the Lender pursuant to the Assignment Agreement. The District hereby consents to such assignments and to any additional assignment of such rights by the Lender or its assignees. The District agrees to execute all documents, including notices of assignment and chattel mortgages or financing statements that may be reasonably requested by the Lender or its assignees to protect their interests in the Leased Property and in this Lease/Purchase Agreement.

The Lender reserves the right – without the consent of (but with written notice to) the District – to assign, sell or otherwise transfer this Lease/Purchase Agreement to a Qualified Assignee. "Qualified Assignee" means (a) any "qualified institutional buyer" as defined in Rule 144A promulgated by the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, or (b) any affiliate of the Lender. Upon any assignment or transfer of this Lease/Purchase Agreement, the District agrees to execute such instrument of transfer as may be reasonably requested by the Lender, including but not limited to acknowledgement of an assignment or other evidence of transfer of this Lease/Purchase Agreement. The District shall keep, or cause to be kept, a complete and accurate record of all assignments in form necessary to comply with Section 149(a) of the Code. For this purpose, the District shall act as its Registration Agent. Upon any assignment or transfer of this Lease/Purchase Agreement, the District agrees to execute such instrument of transfer as may be reasonably required by the Lender, including by not limited to an endorsement or other evidence of transfer to this Lease/Purchase Agreement. Following any such assignment, transfer or conveyance by the Lender to the assignee or the Loan Servicer (as hereafter provided), if the Lender receives any notices or disclosures from the District under this Lease/Purchase Agreement, the Site Lease, or the Assignment Agreement, or as otherwise related to the refinancing of the Prior Certificates, the Lender shall deliver the same to the assignee or the Loan Servicer in the form received. Nothing herein shall limit the right of the Lender or its assignees to sell or assign participation interests in this Lease/Purchase Agreement to one or more entities listed in (a) or (b), provided that any participation, custodial or similar agreement under which multiple ownership interests in this Lease/Purchase Agreement are created shall provide the method by which the owners of such interests shall establish the rights and duties of a single entity, owner, servicer or other fiduciary or agent acting on behalf of all of the assignees (herein referred to as the "Loan Servicer") to act on their behalf with respect to the rights and interests of the Lender under this Lease/Purchase Agreement, including with respect to the exercise of rights and remedies of the Lender on behalf of such owners upon the occurrence of an event of default under this Lease/Purchase Agreement.

Section 5.9 Corporation's Disclaimer of Warranties. THE CORPORATION MAKES NO AGREEMENT, WARRANTY, OR REPRESENTATION, EITHER EXPRESS OR IMPLIED, AS TO THE VALUE, DESIGN, CONDITION, HABITABILITY, MERCHANTABILITY, FITNESS FOR PARTICULAR PURPOSE, OR FITNESS FOR USE OF THE LEASED PROPERTY, OR WARRANTY WITH RESPECT THERETO. THE DISTRICT ACKNOWLEDGES THAT THE CORPORATION HAS NOT CONSTRUCTED THE LEASED PROPERTY AND IS NOT A REAL ESTATE BROKER, THAT THE DISTRICT LEASES THE LEASED PROPERTY AS-IS, ITS BEING AGREED THAT ALL OF THE AFOREMENTIONED RISKS ARE TO BE BORNE BY THE DISTRICT. In no event shall the

Corporation, or the Lender be liable for any incidental, indirect, special, or consequential damage in connection with or arising out of this Lease/Purchase Agreement or the existence, furnishing, functioning, or the District's use of the Leased Property or any item or products or services provided for in this Lease/Purchase Agreement.

Section 5.10 Corporation and Lender Not Liable; Indemnification of the Corporation, and the Lender. The Corporation and the Lender and their directors, officers, agents, and employees shall not be liable to the District or to any other party whomsoever for any death, injury, or damage that may result to any person or property by or from any cause whatsoever in, on or about the Leased Property.

The District shall to the full extent permitted by law then in effect, indemnify, protect, hold harmless, save, and keep harmless the Corporation and the Lender and its assignees (including the Lender) and their directors, officers, and employees from and against any and all liability, obligations, losses, claims, and damages whatsoever, regardless of the cause thereof, and expenses in connection therewith, including, without limitation, reasonable counsel fees and expenses, penalties and interest arising out of or as the result of (i) the District's performance of any of its obligations under this Lease/Purchase Agreement or any other agreement entered into in connection herewith or therewith, (ii) the District's maintenance of the Leased Property, (iii) the design or ownership of the Leased Property, (iv) the ordering, acquisition, use, operation, condition, purchase, delivery, rejection, storage, or return of any part of the Leased Property, or (v) any accident in connection with the operation, use, condition, possession, storage, or return of any item of the Leased Property resulting in damage to property or injury to or death to any person including, without limitation, any claim alleging latent and other defects, whether or not discoverable by the District, the Corporation, or the Lender; any claim for patent, trademark, or copyright infringement; and any claim arising out of strict liability in tort. The indemnification arising under this Section shall continue in full force and effect notwithstanding the full payment of all obligations under this Lease/Purchase Agreement or the termination of the term of this Lease/Purchase Agreement for any reason. The District, the Corporation, and the Lender mutually agree to promptly give notice to each other and the Lender of any claim or liability hereby indemnified against following either's learning thereof.

No indemnification is made under this Section or elsewhere in this Lease/Purchase Agreement for claims, losses or damages, including legal fees and expenses arising out of the willful misconduct or negligence under this Lease/Purchase Agreement by the Lender, its directors, officers, agents, employees, successors or assigns.

Section 5.11 Federal Income Tax Covenants. The District shall at all times do and perform all acts and things permitted by law and this Lease/Purchase Agreement that are necessary and desirable in order to assure that the interest component of the Rental Payments will be excludable from gross income for federal income tax purposes and shall take no action that would result in such interest not being so excludable. Without limiting the generality of the foregoing, the District agrees to comply with the provisions of the Tax Certificate. This covenant shall survive the payment in full of the District's obligations hereunder.

If Lender either (i) receives notice, in any form, from the Internal Revenue Service; or (ii) reasonably determines, based on an opinion of independent tax counsel selected by Lender and approved by the District, which approval the District shall not unreasonably withhold or delay, that the Lender may not exclude the interest component of any Rental Payment from federal gross income because the District breached a covenant contained in this Lease/Purchase Agreement, then the District shall pay to Lender, within thirty (30) days after Lender notifies the District of such determination, the amount which, with respect to Rental Payments previously paid and taking into account all penalties, fines, interest and additions to tax (including all federal, state and local taxes imposed on the interest component of all Rental Payments due through the date of such event) that are imposed on Rental Payments as a result of the loss of the exclusion, will restore Lender the same after tax yield on the transaction evidenced by this Lease/Purchase Agreement (assuming tax at the highest marginal corporate tax rate) that it would have realized had the exclusion not been lost. Additionally, the District agrees that upon the occurrence of such an event, it shall pay additional rent to Lender on each succeeding Payment Date in such amount as will maintain such after tax yield to Lender.

Section 5.12 Further Assurances. The District, the Corporation, and the Lender agree that they will, from time to time, execute, acknowledge, and deliver, or cause to be executed, acknowledged, and delivered such supplements hereto and such further instruments as may be necessary or proper to carry out the intention or to facilitate the performance of this Lease/Purchase Agreement.

Section 5.13 Financial Statements. During the term of this Lease/Purchase Agreement, the District shall furnish or cause to be furnished to the Lender, at the District's expense, (i) the audited financial statements of the District within six (6) months after the end of the Fiscal Year, or as soon as practicable thereafter, and (ii) any interim or unaudited financial statements that may be reasonably requested by the Lender as soon as available. Any audited financial statements furnished to the Lender shall be prepared in accordance with generally accepted accounting principles, consistently applied, and shall fairly present the District's financial condition as of the date of the statements.

## ARTICLE 6 INSURANCE; EMINENT DOMAIN

Section 6.1 Insurance Coverage. At its own expense, the District shall maintain (i) "all risk" property insurance (which may exclude the risk of earthquake and may exclude the risk of flood, unless the Leased Property is mapped into a flood hazard zone) insuring the Leased Property against loss or damage, which insurance shall be provided by an insurer rated no less than "A" by A.M. Best, or as otherwise approved by the Lender, in an amount equal to 100% of the replacement cost without deduction for depreciation; (ii) liability insurance that protects the Lender from liability in all events in a reasonable amount satisfactory to the Lender; (iii) rental abatement insurance in an amount equal to at least two years' Rental Payments; and (iv) workers' compensation insurance covering all employees working on, in, near or about the Leased Property.

If the Leased Property is mapped into a flood hazard zone, at its own expense, the District shall also maintain insurance insuring the Leased Property against loss or damage by flood in an

amount equal to the least of (i) the maximum amount of National Flood Insurance Program flood insurance available, (ii) the unpaid principal components of the Rental Payments, and (iii) 100% of the replacement cost of the Leased Property.

Section 6.2 Alternative Risk Management. The District may provide the insurance required by Section 6.1 (Insurance Coverage) through (1) a self-insurance method or plan of protection, but only with the Lender's prior written consent, (2) a program involving captive insurance companies, (3) participation in state or federal insurance programs, (4) participation with other public agencies in mutual or other cooperative insurance or other risk management programs, including those made available through joint exercise of powers agencies, or (5) establishment or participation in other alternative risk management programs; provided that the District may not self-insure against the risk of rental abatement. The District may not increase any of its self-insurance retention amounts with respect to the insurance required by Section 6.1 (Insurance Coverage) without the Lender's prior written consent.

Section 6.3 General Provisions. All such insurance shall be with insurers that are authorized to issue such insurance in the State of California, (other than the workers' compensation insurance) shall name the Lender as an additional insured, and shall contain a provision to the effect that such insurance shall not be cancelled or modified materially and adversely to the interest of the Lender without first giving written notice thereof to the Lender in accordance with the policy terms or memorandum of coverage. The District shall not agree to such changes' becoming effective without the Lender's prior consent, which consent shall not be unreasonably withheld. The District shall, at the Lender's request, furnish to the Lender certificates evidencing such coverage.

The "all risk" insurance shall contain a provision making any losses payable to the Lender and the District as their respective interests may appear. All insurance proceeds from rental abatement insurance shall be paid to the Lender or its assigns and shall be credited toward the payment of Rental Payments in the order in which the Rental Payments come due and payable.

Section 6.4 Advances. In the event the District shall fail to maintain the full insurance coverage required by this Lease/Purchase Agreement or shall fail to keep the Leased Property in good repair and operating condition, the Lender may (but shall be under no obligation to) purchase the required policies of insurance and pay the premiums on the same or may make such repairs or replacements as are necessary and provide for payment thereof; and the District agrees to reimburse the Lender all amounts so advanced within thirty (30) days of a written request therefor.

Section 6.5 Damage, Destruction, and Condemnation. If (a) the Leased Property or any portion thereof is damaged or destroyed, in whole or in part, or (b) title to, or the temporary use of, the Leased Property or any part thereof is taken under the exercise or threat of the power of eminent domain by any governmental body or by any person, firm or corporation acting pursuant to governmental authority, the District, the Corporation, and the Lender shall cause the proceeds of any insurance claim, condemnation award or sale under threat of condemnation to be applied to the prompt repair, reconstruction, or replacement of the Leased Property, unless the District has exercised its right to prepay this Lease/Purchase Agreement (if any) as provided herein. Any

balance of the proceeds not required for such repair, reconstruction, or replacement shall be paid to the District.

## ARTICLE 7 DEFAULT AND REMEDIES

Section 7.1 Events of Default. The following events shall be Events of Default:

(A) Payment Default. Failure of the District to pay any Rental Payments payable hereunder when the same become due and payable, time being expressly declared to be of the essence of this Lease/Purchase Agreement;

(B) Breach of Covenant. Failure of the District to keep, observe, or perform any other term, covenant or condition contained herein (other than as described in Section 7.1(C) below) to be kept or performed by the District for a period of thirty (30) days after notice of the same has been given to the District by the Lender; provided that the Lender shall not unreasonably withhold its consent to an extension of such time if corrective action is instituted by the District within the applicable period and diligently pursued until the default is corrected, except that such grace period shall not exceed sixty (60) days without the prior written consent of the Lender;

(C) Transfer of District's Interest. Assignment or transfer of the District's interest in this Lease/Purchase Agreement or any part hereof without the written consent of the Lender, either voluntarily or by operation of law or otherwise;

(D) Bankruptcy or Insolvency. Institution of any proceeding under the United States Bankruptcy Code or any federal or state bankruptcy, insolvency, or similar law or any law providing for the appointment of a receiver, liquidator, trustee, or similar official of the District or of all or substantially all of its assets, by or with the consent of the District, or institution of any such proceeding without its consent that is not permanently stayed or dismissed within sixty (60) days, or agreement by the District with the District's creditors to effect a composition or extension of time to pay the District's debts, or request by the District for a reorganization or to effect a plan of reorganization, or for a readjustment of the District's debts, or a general or any assignment by the District for the benefit of the District's creditors;

(E) Abandonment of the Leased Property. Abandonment by the District of any part of the Leased Property.

Section 7.2 Remedies on Default. Upon the occurrence and during the continuance of an Event of Default, it shall be lawful for the Corporation to exercise any and all remedies available pursuant to law or the following remedies granted pursuant to this Lease/Purchase Agreement:

(A) Continuation of Lease; Reletting.

(1) Continuation Remedies. Without terminating this Lease/Purchase Agreement, (a) to collect each Rental Payment as it becomes due and enforce any other term or provision hereof to be kept or performed by the District, regardless of whether or not the District

has abandoned the Leased Property, and/or (b) to enter, retake possession of, and re-let the Leased Property. The term "re-let" or "re-letting" as used in this Article shall include, but not be limited to, re-letting by means of the operation by the Corporation of the Leased Property.

(2) District to Remain Liable. If the Corporation does not elect to terminate this Lease/Purchase Agreement in the manner provided for in subsection (A) hereof, the District shall remain liable and agrees to keep or perform all covenants and conditions herein contained to be kept or performed by the District. If the Leased Property is not re-let, the District agrees to pay the full amount of the Rental Payments to the end of the term of this Lease/Purchase Agreement; if the Leased Property is re-let, the District agrees to pay any deficiency in rent that results therefrom. The District further agrees to pay the rent punctually at the same time and in the same manner as for the payment of Rental Payments hereunder (without acceleration), notwithstanding the fact that the Corporation may have received in previous years or may receive thereafter in subsequent years rental in excess of the Rental Payments herein specified and notwithstanding any entry or re-entry by the Corporation or proceeding brought by the Corporation to recover possession of the Leased Property.

(3) Agency. Should the Corporation elect to enter or re-enter the Leased Property as herein provided, the District hereby irrevocably appoints the Corporation as the agent and attorney-in-fact of the District to re-let the Leased Property, or any item or part thereof, from time to time, either in the Corporation's name or otherwise, upon such terms and conditions and for such use and period as the Corporation may deem advisable. The District further appoints the Corporation as its agent to remove all Persons in possession of the Leased Property and all personal property whatsoever situated upon the Leased Property and to place such personal property in storage in any warehouse or other suitable place in California, for the account of and at the expense of the District. The District hereby exempts and agrees to save harmless the Corporation from any costs, loss, or damage whatsoever arising out of, in connection with, or incident to any such retaking of possession and re-letting of the Leased Property and removal and storage of such property by the Corporation or its duly authorized agents in accordance herewith.

(4) Adequate Notice. The District agrees that the terms of this Lease/Purchase Agreement constitute full and sufficient notice of the right of the Corporation to re-let the Leased Property and to do all other acts to maintain or preserve the Leased Property as the Corporation deems necessary or desirable in the event of such retaking or re-entry without effecting a surrender of this Lease/Purchase Agreement, and further agrees that no acts of the Corporation in attempting such re-letting shall constitute a surrender or termination of this Lease/Purchase Agreement, irrespective of the use or the term for which such re-letting is made or the terms and conditions of such re-letting, or otherwise, but that, on the contrary, in the event of such default by the District the right to terminate this Lease/Purchase Agreement shall vest in the Corporation to be effected in the sole and exclusive manner provided for in subsection (A) hereof.

(5) Waiver of Right to Excess Rent; Agreement to Pay Costs. The District further waives the right to rental obtained by the Corporation in excess of the Rental Payments herein specified and hereby conveys and releases such excess to the Corporation as compensation to the Corporation for its services in re-letting the Leased Property or any items or part thereof. The District further agrees to pay the Corporation the cost of any alterations or repairs

or additions to the Leased Property or any items or part thereof necessary to place the Leased Property or any items or part thereof in condition for re-letting immediately upon notice to the District of the completion and installation of such additions or repairs or alterations.

The District hereby waives any and all claims for damages caused or that may be caused by the Corporation in entering or re-entering and taking possession of the Leased Property as herein provided and all claims for damages that may result from the destruction of or injury to the Leased Property and all claims for damages to or loss of any property belonging to the District, or any other person, that may be in or upon the Leased Property.

(B) Remedies under the Site Lease. If an Event of Default occurs and continues hereunder, the Corporation may exercise its rights under the Site Lease.

Section 7.3 No Acceleration. Notwithstanding anything herein to the contrary, there shall be no right under any circumstance to accelerate the Rental Payments or otherwise declare any Rental Payments not yet due to be immediately due and payable.

Section 7.4 No Remedy Exclusive. Each and all of the remedies given to the Corporation hereunder or by any law now or hereafter enacted are cumulative and the exercise of one right or remedy shall not impair the right of the Corporation to any or all other remedies. If any statute or rule of law validly shall limit the remedies given to the Corporation hereunder, the Corporation nevertheless shall be entitled to whatever remedies are allowable under any statute or rule of law.

Section 7.5 Corporation Defaults; District Remedies.

(A) Corporation Defaults. The Corporation shall in no event be in default in the performance of any of its obligations hereunder or imposed by any statute or rule of law unless and until the Corporation shall have failed to perform such obligation within thirty (30) days or such additional time as is reasonably required to correct any such default after notice by the District to the Corporation properly specifying wherein the Corporation has failed to perform any such obligation.

(B) District Remedies. The Corporation's failure to perform any of its obligations hereunder shall not be an event permitting the nonpayment of Rental Payments by the District. The parties hereto agree that the performance of the Corporation is unique, that the remedies at law for the Corporation's nonperformance would be inadequate, and that the District shall institute a suit for specific performance by the Corporation upon any default by the Corporation.

Section 7.6 Attorneys' Fees. Upon the occurrence of an Event of Default, the District agrees to pay to Corporation or reimburse Corporation for, in addition to all other amounts due hereunder, all of Corporation's costs of collection, including reasonable attorneys' fees, whether or not suit or action is filed thereon. Any such costs shall be immediately due and payable upon written notice and demand given to the District. If suit or action is instituted to enforce any of the terms of this Lease/Purchase Agreement, the prevailing party shall be entitled to recover from the other party such sum as the court may adjudge reasonable as attorneys' fees at trial or on appeal.



of such suit or action or in any bankruptcy proceeding, in addition to all other sums provided by law.

Section 7.7 No Additional Waiver. Failure of the Corporation to take advantage of any default on the part of the District shall not be, or be construed as, a waiver thereof, nor shall any custom or practice that may grow up between the parties in the course of administering this Lease/Purchase Agreement be construed to waive or to lessen the right of the Corporation to insist upon performance by the District of any term, covenant or condition hereof, or to exercise any rights given the Corporation on account of such default. A waiver of a particular default shall not be deemed to be a waiver of the same or any subsequent default. The acceptance of rent hereunder shall not be, nor be construed to be, a waiver of any term, covenant or condition of this Lease/Purchase Agreement.

Section 7.8 Application of Amounts Collected. All amounts collected by the Corporation under this Article shall be credited towards the Rental Payments in order of Payment Dates.

*[Signature page follows]*

IN WITNESS WHEREOF, the Corporation and the District have caused this Lease/Purchase Agreement to be executed by their respective officers thereunto duly authorized.

**SANTA ANA UNIFIED SCHOOL  
DISTRICT PUBLIC FACILITIES  
CORPORATION, Lessor**

By: \_\_\_\_\_  
[NAME/TITLE]

**SANTA ANA UNIFIED SCHOOL  
DISTRICT, Lessee**

By: \_\_\_\_\_  
[NAME/TITLE]

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                     )

On \_\_\_\_\_, before me, \_\_\_\_\_, Notary Public, personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                    )

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I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

**EXHIBIT A**  
**PROPERTY DESCRIPTION**

Real property in the City of Santa Ana, County of Orange, State of California, described as follows:

[INSERT DESCRIPTION]

**EXHIBIT B**  
**SCHEDULE OF RENTAL PAYMENTS**

[INSERT SCHEDULE]

**RECORDING REQUESTED BY:**

Parker & Covert LLP  
for the benefit of the  
Santa Ana Unified School District

**AND WHEN RECORDED RETURN TO:**

Parker & Covert LLP  
2520 Venture Oaks Way, Suite 190  
Sacramento, California 95833  
Attn: Wendy Smith

**This document is recorded for the benefit of the Santa Ana Unified School District and recording is exempt from recording fees pursuant to Government Code §27383.**

**This document is an assignment of leases whose terms are less than 35 years. This transaction is exempt from documentary transfer tax under Revenue & Taxation Code §11921.**

---

**ASSIGNMENT AGREEMENT**

**between the**

**SANTA ANA UNIFIED SCHOOL DISTRICT PUBLIC FACILITIES CORPORATION**

**and**

**Opus Bank**

Dated December 20, 2016

---

## ASSIGNMENT AGREEMENT

This ASSIGNMENT AGREEMENT, dated December 20, 2016 (the "Assignment Agreement"), made by the Santa Ana Unified School District Public Facilities Corporation (the "Corporation"), a nonprofit public benefit corporation duly organized and existing under the laws of the State of California, and accepted by Opus Bank, a national banking corporation (the "Assignee");

### WITNESSETH:

WHEREAS, the Corporation and the Santa Ana Unified School District (the "District") have executed and entered into a Site Lease (the "Site Lease") dated the date hereof and recorded with the Orange County Recorder concurrently herewith, whereby the District has agreed to lease to the Corporation the real property described on Exhibit A hereto (the "Leased Property"), in exchange for an advance rental of \$\_\_\_\_\_;

WHEREAS, the Corporation and the District have executed and entered into a Lease/Purchase Agreement (the "Lease/Purchase Agreement") dated the date hereof and recorded with the Orange County Recorder concurrently herewith, whereby the Corporation has agreed to lease to the District the Leased Property;

WHEREAS, under and pursuant to the Lease/Purchase Agreement, the District is obligated to make Rental Payments, as defined therein, to the Corporation for the lease of the Leased Property;

WHEREAS, the Corporation desires to assign without recourse all of its rights to receive the Rental Payments scheduled to be paid by the District under and pursuant to the Lease/Purchase Agreement to the Assignee;

WHEREAS, in consideration of such assignment, the Assignee has agreed to deliver \$\_\_\_\_\_ to the District, consistent with Exhibit B to the Site Lease, in satisfaction of the Corporation's obligation under the Site Lease dated the date hereof, between the Corporation and the District (the "Site Lease"), to make a payment for the account of the District; and

WHEREAS, all acts, conditions and things required by law to exist, to have happened and to have been performed precedent to and in connection with the execution and entering into of this Assignment Agreement do exist, have happened and have been performed in regular and due time, form and manner as required by law and the parties hereto are now duly authorized to execute and enter into the Assignment Agreement.

NOW, THEREFORE, THE PARTIES HERETO DO HEREBY AGREE AS FOLLOWS:

**Section 1. Assignment.** The Corporation hereby transfers, assigns and sets over to the Assignee all of the Corporation's rights, title and interest in, to and under the Site Lease and the Lease/Purchase Agreement (hereinafter, collectively, the "Assigned Property"), including, in particular:

(1) the right to receive and collect all of the Rental Payments from the District under the Lease/Purchase Agreement;



(2) the right to take all actions and give all consents under the Site Lease and the Lease/Purchase Agreement; and

(3) the right to exercise such rights and remedies conferred on the Corporation pursuant to the Site Lease and the Lease/Purchase Agreement as may be necessary or convenient (i) to enforce payment of the Rental Payments, or (ii) otherwise to protect the interests of the Assignee (as assignee of the Corporation) in the Event of Default by the District under the Lease/Purchase Agreement.

**Section 2. Acceptance.** The Assignee hereby accepts the foregoing assignment. The above assignment is intended to be an absolute and unconditional assignment to the Assignee and is not intended as a loan by the Assignee to the Corporation. Accordingly, in the event of bankruptcy of the Corporation, the Assigned Property shall not be part of the Corporation's estate. However, if the above assignment is deemed to be a loan by the Assignee to the Corporation, then the Corporation shall be deemed to have granted to the Assignee, and hereby grants to the Assignee, a continuing first priority security interest in the Assigned Property and all proceeds thereof as collateral security for all obligations of the Corporation hereunder and all obligations of the District under the Lease/Purchase Agreement and this Assignment Agreement shall be deemed a security agreement with respect to such loan.

**Section 3. Representations.** The Corporation represents and warrants to the Assignee that:

(A) **Enforceability of Assignment Agreement.** The Corporation has the power, authority, and legal right to execute, deliver and perform this Assignment Agreement and this Assignment Agreement is a valid, binding, and enforceable obligation of the Corporation, except as such enforceability may be limited by bankruptcy, insolvency or other laws affecting creditors' rights generally and by the application of equitable principles; and

(B) **Marketable Title.** Good and marketable title to the Assigned Property has been duly vested in the Assignee free and clear of any liens, security interests, encumbrances or other claims other than the rights of the District under the Lease/Purchase Agreement, and the Corporation has not assigned or transferred any of the Assigned Property or any interest in the Assigned Property to any party other than the Assignee.

**Section 4. Covenants.**

(A) **Nonimpairment of Lease/Purchase Agreement.** The Corporation agrees that it (1) shall not have any right to amend, modify, compromise, release, terminate or permit prepayment of the Lease/Purchase Agreement, and (2) shall not take any action that may impair the payment of Rental Payments or the validity or enforceability of the Lease/Purchase Agreement.

(B) **Rental Payments.** If the Corporation receives any Rental Payments, then the Corporation shall receive such payments in trust for the Assignee and shall immediately deliver the same to the Assignee in the form received, duly endorsed by the Corporation for deposit by the Assignee.

(C) **Further Assurances.** The Corporation shall execute and deliver to the Assignee such documents, in form and substance reasonably satisfactory to the Assignee, and the

Corporation shall take such other actions, as the Assignee may reasonably request from time to time to evidence, perfect, maintain, and enforce the Assignee's rights in the Assigned Property and/or to enforce or exercise the Assignee's rights or remedies under the Lease/Purchase Agreement.

**Section 5. Restriction on Transfers.** The Assignee reserves the right – without the consent of (but with written notice to) the District – to assign, sell or otherwise transfer the Lease/Purchase Agreement to a Qualified Assignee. “Qualified Assignee” means (a) any “qualified institutional buyer” as defined in Rule 144A promulgated by the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, or (b) any affiliate of the Assignee. Upon any assignment or transfer of the Lease/Purchase Agreement, the District agrees to execute such instrument of transfer as may be reasonably requested by the Assignee, including but not limited to acknowledgement of an assignment or other evidence of transfer of the Lease/Purchase Agreement. The District shall keep, or cause to be kept, a complete and accurate record of all assignments in form necessary to comply with Section 149(a) of the Code. For this purpose, the District shall act as its registration agent. Upon any assignment or transfer of the Lease/Purchase Agreement, the District agrees to execute such instrument of transfer as may be reasonably required by the Assignee, including by not limited to an endorsement or other evidence of transfer to the Lease/Purchase Agreement. Following any such assignment, transfer or conveyance by the Assignee to the assignee, if the Assignee receives any notices or disclosures from the District under the Lease/Purchase Agreement, the Site Lease, or this Assignment Agreement, or as otherwise related to the refinancing of the Prior Certificates, the Assignee shall deliver the same to the assignee in the form received.

**Section 6. Partial Invalidity.** If any one or more of the terms, provisions, covenants, or conditions of this Assignment Agreement shall to any extent be declared invalid, unenforceable, void or voidable for any reason whatsoever by a court of competent jurisdiction, the finding or order or decree of which becomes final, none of the remaining terms, provision, covenants and conditions of this Assignment Agreement shall be affected thereby, and each provision of this Assignment Agreement shall be valid and enforceable to the fullest extent permitted by law.

**Section 7. Execution in Counterparts.** This Assignment Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and which together shall constitute but one and the same instrument.

**Section 8. Definitions.** Unless the context otherwise requires, capitalized terms used herein shall have the meanings specified in the Lease/Purchase Agreement.

**Section 9. Applicable Law.** This Assignment Agreement shall be governed by and construed in accordance with the laws of the State of California.

*[Signature page follows]*

IN WITNESS WHEREOF, the parties hereto have executed and entered into this Assignment Agreement by their officers thereunto duly authorized.

**SANTA ANA UNIFIED SCHOOL DISTRICT  
PUBLIC FACILITIES CORPORATION**

By: \_\_\_\_\_  
[NAME/TITLE]

**OPUS BANK**

By: \_\_\_\_\_  
[NAME/TITLE]

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STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                     )

On \_\_\_\_\_, before me, \_\_\_\_\_, Notary Public, personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

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   )  
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I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

**EXHIBIT A**  
**PROPERTY DESCRIPTION**

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Adoption of Resolution No. 16/17-3153 – Acceptance of Findings of Annual and Five-Year Reportable/Developer Fees Report for Fiscal Year 2015-16**

**ITEM:**                   **Action**

**SUBMITTED BY:**   **Orin Williams, Assistant Superintendent, Facilities and Governmental Relations**

**PREPARED BY:**    **Jessica Mears, Senior Facilities Planner**

**BACKGROUND INFORMATION:**

Provided for the Board’s review and adoption is Resolution No. 16/17-3153 to accept the findings of the Annual and Five-Year Reportable Developer Fees Report for Fiscal Year 2015-16 (“Report”) as per Government Code Sections 66001 and 66006, requiring the District to make available to the public certain information and adopt prescribed findings relative to statutory school facility fees collected (“Reportable Fees”) on an annual basis. The Report contains information and findings related to Reportable Fees received, expended, or to be expended in connection with school facilities to accommodate additional students from new development if funded, or partially funded, with those fees.

**ITEM SUMMARY:**

- Provide statutorily required Annual and Five-Year Reportable Developer Fees Report for Fiscal Year 2015-16

Pursuant to Government Code Section 66006, the District posted notice in the District’s regular posting locations of the time and place of the Board meeting where the Report would be considered for adoption, and published notice in a publication of general circulation within the District’s boundaries. The Report (Attachment A) was made available for public review at the District Office not less than 15 days prior to the Board of Education meeting.

**RATIONALE:**

School Districts are required to meet the annual reporting requirements for use, or planned use, of developer fees. This requirement is stipulated in Government Code Sections 66001 and 66006. Staff has provided this year’s report for the Board’s consideration and adoption.

**LCAP Goal 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact to the General Fund.

**RECOMMENDATION:**

Adopt Resolution No. 16/17-3153 to accept the findings of the Annual and Five-Year Reportable Fees Report for Fiscal Year 2015-16 in compliance with Government Code Sections 66001 and 66006.

OW:rb



RESOLUTION NO. 16/17-3153

BOARD OF EDUCATION

SANTA ANA UNIFIED SCHOOL DISTRICT

ORANGE COUNTY, CALIFORNIA

Findings of the Annual and Five-Year Reportable Developer Fees Report for Fiscal Year 2015-2016 in Compliance with Government Code Sections 66006 and 66001

WHEREAS, the Santa Ana Unified School District ("District") has received and expended statutory and/or alternative school facilities fees ("Reportable Fees") for the construction of the District's school facilities in order to accommodate students from new development; and

WHEREAS, pursuant to Government Code Section 66006(a), the District has established and maintained a separate capital facilities account for the Reportable Fees ("Reportable Fees Account"); and

WHEREAS, pursuant to Government Code Section 66006(a), the Reportable Fees have been deposited into the Reportable Fees Account in order to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and has expended the Reportable Fees, along with any interest income earned, solely for the purpose(s) for which the Reportable Fees were originally collected; and

WHEREAS, Government Code Section 66006(b)(1) provides that the District shall make a written report containing certain required information available to the public within one hundred eighty (180) days after the last day of each fiscal year; and

WHEREAS, Government Code Section 66006(b)(2) requires that the Board of Education of the District ("Board") review the information made available to the public, including the report entitled "Annual and Five-Year Reportable Developer Fees Report for Fiscal Year 2015-2016" ("Report") at the next regularly scheduled public meeting, at least fifteen (15) days after the Report was made available to the public; and

WHEREAS, the Report contains the requisite information and proposed findings concerning the collection and expenditure of Reportable Fees pursuant to Government Code Sections 66006 and 66001; and

WHEREAS, Government Code Section 66001(d) provides that for the fifth fiscal year following the first deposit into the Reportable Fees Account, and every five years thereafter, the District shall make findings with respect to the portion of the Reportable Fees Account that remains unexpended; and

WHEREAS, the District has complied with all of the foregoing provisions.

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE SANTA ANA UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The Board finds and determines that the foregoing recitals and determinations are correct.

52       Section 2. Pursuant to Government Code Section 66006(a), the District has  
53 established and maintained a Reportable Fees Account during Fiscal Year 2015-2016.  
54

55       Section 3. Pursuant to Government Code Section 66006(a), the Reportable Fees  
56 collected during Fiscal Year 2015-2016 have been deposited into the Reportable Fees  
57 Account in order to avoid any commingling of the Reportable Fees with other revenues  
58 and funds of the District, except for temporary investments, and has expended the  
59 Reportable Fees, along with any interest income earned, solely for the purpose(s)  
60 for which the Reportable Fees were originally collected.  
61

62       Section 4. Pursuant to Government Code Section 66006(b)(1), the District made  
63 the Report available to the public within one hundred eighty (180) days after the  
64 last day of Fiscal Year 2015-2016.  
65

66       Section 5. Pursuant to Government Code Section 66006(b)(1), the Board reviewed  
67 the Report at the next regularly scheduled public meeting at least fifteen (15) days  
68 after the Report was made available to the public.  
69

70       Section 6. Pursuant to Government Code Sections 66006(b)(1) and (2), the Board  
71 reviewed the Report that is incorporated by this reference and contains the following  
72 information:  
73

- 74       (A) A brief description of the type of Reportable Fees in the Reportable Fees  
75 Account;
- 76       (B) The amount of the Reportable Fees;
- 77       (C) The beginning and ending balance of the Reportable Fees Account;
- 78       (D) The amount of Reportable Fees collected and the interest earned;
- 79       (E) An identification of each Project on which Reportable Fees were expended  
80 and the amount of the expenditures on each Project, including the total  
81 percentage of the cost of the Project that was funded with Reportable Fees;
- 82       (F) An identification of an approximate date by which the construction of the  
83 Project will commence if the District determines that sufficient funds have  
84 been collected to complete financing on an incomplete Project, as identified  
85 in Section 66001(a)(2), and the Project remains incomplete;
- 86       (G) A description of each interfund transfer or loan made from the Reportable  
87 Fees Account, including the Project on which the transferred or loaned  
88 Reportable Fees will be expended, and, in the case of an interfund loan, the  
89 date on which the loan will be repaid, and the rate of interest that the  
90 Reportable Fees Account will receive on the loan; and
- 91       (H) The amount of refunds made pursuant to Section 66001(e) and any allocations  
92 pursuant to Section 66001(f).  
93

94       Section 7. Pursuant to Government Code Section 66006(b)(2), Notice was mailed  
95 at least fifteen (15) days prior to the Board meeting, to any interested party who  
96 filed a written request with the District for mailed Notice of the Board meeting.  
97

98       Section 8. The District posted Notice in the District's regular posting  
99 locations and published Notice in a newspaper of general circulation within the  
100 District's boundaries.  
101

102       Section 9. Pursuant to Government Code Section 66001(d), the Board reviewed  
103 the Report which is incorporated by this reference and contains the following  
104 proposed findings:  
105

- 106       (1) Identification of the purposes to which the Reportable Fees are to be put;
- 107       (2) Demonstration of a reasonable relationship between the Reportable Fees  
108 and the purpose for which they are charged;

(3) Identification of all sources and amounts of funding anticipated to complete incomplete Projects of the District; and

(4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the respective District account(s).

Section 10. When findings are required by Government Code Section 66001(d), these findings shall be made at the same time as the findings as that information required by Government Code Section 66006(b).

Section 11. Pursuant to Government Code Section 66001(e) and (f), the District shall make certain findings when sufficient Reportable Fees have been collected to complete the financing of incomplete Projects, and the Projects remain incomplete.

Section 12. The Board determines that the District is in compliance with Government Code Section 66000, *et seq.*, regarding the receipt, deposit, investment, expenditure and/or refund of Reportable Fees received and expended relative to Projects for Fiscal Year 2015-2016.

Section 13. The Board determines that no refunds and allocations of Reportable Fees, as required by Government Code Sections 66001(e) and 66006(b)(1)(H), are deemed payable at this time for Fiscal Year 2015-2016.

The foregoing resolution was considered, passed, and adopted by this Board at its regular meeting of December 13, 2016.

President of the Governing Board for the Santa Ana Unified School District

Upon motion of Member \_\_\_\_\_ and duly seconded, the foregoing Resolution was adopted by the following vote:

AYES:

NOES :

ABSENT

STATE OF CALIFORNIA )  
 ) ss:  
COUNTY OF )

I, \_\_\_\_\_, Clerk of the Board of Education of the Santa Ana Unified School District of Orange County, California, hereby certify that the above and foregoing Resolution was duly adopted by the said Board at a regular meeting thereof held on the 13<sup>th</sup> day of December, 2016 and passed by a vote of \_\_\_\_\_ of said Board.

\_\_\_\_\_  
Clerk of the Board of Education of the Santa Ana Unified School District, State of California

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# SANTA ANA UNIFIED SCHOOL DISTRICT

1601 E. Chestnut Avenue, Santa Ana, CA 92701

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## Annual and Five-Year Reportable Developer Fees Report for Fiscal Year 2015/2016



December 13, 2016

Prepared by the Department of Facilities and Governmental Relations

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## **I. INTRODUCTION**

This report reflects developer fees collected by the Santa Ana Unified School District (District) from July 1, 2015 through June 30, 2016.

The District continues to operate over its school capacity and has determined that its school facilities and educational programs continue to be impacted by student population caused by new residential, commercial and industrial development within the boundaries of the District.

The District's October 2015 CBEDS enrollment was 55,909 including charter school enrollment. During the school year, the District had 234 portable classrooms throughout the District (approximately 10% of total District classrooms), in order to house the excess number of students. The District is faced with overcrowded conditions at many of the 63 school sites. The average age of the District's schools is 38 years.

The District intends to utilize developer fees collected to assist in the funding of classrooms to accommodate student enrollment that has grown beyond the capacity of the permanent facilities. Other uses of developer fees may include construction of school facilities that increase capacity, professional services necessary to construct facilities, studies to make findings, maintenance of school facilities, and administrative cost associated with developer fees.

### **A. Background**

Government Code Sections 66006 and 66001 provide that the District shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995 (Level 1 fees and commercial/industrial fees, collectively "Statutory School Facility Fees") and Government Code Sections 65995.5, 65995.6 and 65995.7 (Level 2 fees or "Alternative School Facility Fees"). The foregoing fees are collectively referred to as "Reportable Fees". The described information and findings contained in this Annual and Five-Year Reportable Developer Fees Report ("Report") relate to Reportable Fees that the District received, expended, or may expend in connection with school facilities in order to accommodate additional students from new and other residential development, as well as commercial and industrial construction (collectively referred to as "Development") if funded or partially funded with Reportable Fees. The Reportable Fees only include money in possession of the District and does not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

**B. Reporting Requirements**

Section 66000-66008 of the Government Code outlines when a school district can levy a fee and the annual reporting procedures that are required. In 1996, the legislature enacted two (2) changes related to the payment and reporting of school fees. The changes are outlined below:

***Assembly Bill (AB) 3081 (Olberg) – Right to Protest***

AB 3084 requires that notice of the right to protest payment be given by the school district before the applicable 180-day statute of limitation begins to run. The statute of limitation, if such notice is given, bars judicial review of school fees or mitigation amounts as well as payments.

***Senate Bill 1693 (Monteith) – Detail Reporting Requirements***

Effective January 1, 1997, SB 1693 requires more detailed reporting process to be complied with by December 31, 1997, and annually thereafter. It also requires certain findings to be made that may trigger a required refund by the school district of funds held to construct future school facilities.

This report and the associated Board of Education agenda item meet the reporting requirements of SB 1693 and Government Code Section 66006(b).

**C. Use of Developer Fees**

School facilities fees levied against new residential, commercial, and industrial development will be used only to finance school facilities necessary to accommodate students generated from such new development, including but not limited to:

- All costs associated with the construction or reconstruction of school facilities.
- All costs associated with providing additional space or interim housing to accommodate additional students.
- The costs of performing studies or otherwise making the findings and determinations required by law.
- To pay any bonds, notes, loans, leases, or other installment agreements.
- To finance projects for one or more participating school districts or to an authority as authorized by law.
- Maintenance and Repair of school facilities which is not regular and routine.
- The reimbursement of administrative costs.

## **II. ANNUAL REPORT**

In accordance with Government Code 66006(b)(1) and (2), the District hereby presents the following information for fiscal year 2015/2016:

### **A. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the School District**

The Reportable Fees of the School District for fiscal year 2015/2016 consist of Statutory School Fees and Alternative School Facility Fees. The foregoing fees are collectively referred to as “Reportable Fees”.

### **B. Amount of Reportable Fees**

The Reportable Fees were authorized to be levied on Development by the Board of Education of the District at the time the Reportable Fee was adopted. As shown in the District’s Fee Justification Study (“FJS”) and School Facilities Needs Analysis (“SFNA”), the Reportable Fees only partially mitigate the impacts to the District caused by Development because the Reportable Fee amounts do not adequately fund the District’s school facilities needs resulting from additional development within the District (Government Code Section 66006(b) (1) (A)).

#### **Statutory School Facility Fees July 21, 2016 – Current (Government Code Section 66006(b) (1) (B))**

Level 1 Residential (Less than 500 square feet)	\$ 3.48 per square foot
Level 1 Commercial/Industrial	\$ 0.56 per square foot

As authorized by the State Allocation Board on February 24, 2016 and the SAUSD Board of Education on May 24, 2016

Note: The following fees are no longer in effect, but shown for reference.

#### **Statutory School Facility Fees July 21, 2014 – July 20, 2016 (Government Code Section 66006(b) (1) (B))**

Level 1 Residential (Less than 500 square feet)	\$ 3.36 per square foot
Level 1 Commercial/Industrial	\$ 0.54 per square foot

As authorized by the State Allocation Board on January 22, 2014 and the SAUSD Board of Education on March 11, 2014

**Alternative School Facilities Fees August 24, 2011 – August 23, 2012 (Government Code Section 66006(b) (1) (B))**

Level 2 Residential	\$4.75 per square foot
---------------------	------------------------

As authorized by the SAUSD Board of Education on August 23, 2011

**C. Beginning and Ending Balance, Reportable Fees Collected, Interest Earned and Expenditures of the Fund (Government Code Section 66006(b) (1) (C) and (D)):**

	<b>Reportable Fees</b>
Beginning Balance (07/01/15)	\$ 140,743.63
Reportable Fees Collected	3,327,857.13
Community Development Fund	0
Interest Earned	32,440.10
<b>Total Assets</b>	<b>\$ 3,501,040.86</b>
<b>Expenditures</b>	<b>(999,884.47)</b>
<b>Ending Balance (06/30/16):</b>	<b>\$ 2,501,156.39</b>

Note, Redevelopment funds are deposited into Fund 25 in addition to Reportable Fees. However, Redevelopment funds are not fees imposed and collected on development within the district, and are not included in the amount of Reportable Fees listed in the table above. For fiscal year 2015/16, the District received \$3,429,955.99 in Redevelopment funds.

**D. Identification of Each District Project on Which Reportable Fees Were Expended Including the School Facilities Project ("Project") Total and Percentage of the Project Cost that was Funded with Reportable Fees (Government Code Section 66006(b)(1)(E)):**

<b>Type of Expenditures</b>	<b>Amount</b>	<b>Percent Funded w/ Reportable Fees</b>
Travel and Conferences	\$ 3,110.48	100%
Professional Consulting Services and Operating Expenditures	150,829.34	100%
Portable Leases and Purchases	41,737.57	100%
New Building and Facility Improvements	804,207.08	28.6%
<b>TOTAL Expenditures</b>	<b>\$ 999,884.47</b>	

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**E. When the District Accumulates Sufficient Funds to Complete Project(s) for Which It Previously Identified as Intending to Spend Reportable Fees, the District Needs to Identify the Approximate Date It Will Commence Construction on Such Project(s) (Government Code 66006(b)(1)(F)):**

The District has determined that at the close of fiscal year 2015/2016, Reportable Fees and other sources of funding were not sufficient to complete the financing of additional school facilities of the District.

**F. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.**

No interfund transfers were made to the account for fiscal year 2015/2016.

**G. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.**

Per Section 66001(e)	None
Per Section 66001(f)	None

## **II. FIVE-YEAR REPORT**

For the fifth fiscal year following the first deposit into the Fund, and every five years thereafter, the District is required to make all of the following findings with respect to that portion of the Fund remaining unexpended, whether committed or uncommitted.

### **A. Identification of All Projects for Which the Reportable Fees Will be Expended in the Future:**

The purpose of the Reportable Fees imposed and collected on Development within the District is to fund additional school facilities required to serve the students of the District generated by Development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional school facilities, remodeling existing school facilities to accommodate new growth from new development including, but not limited to, adding additional classrooms, and acquiring and installing additional portable classrooms (Government Code Section 66001(d)(1)(A)).

Further information regarding such Project(s) is set forth in the following chart:

<b>Project Name</b>	<b>Source of Funds<sup>1</sup></b>	<b>Amount of Anticipated Funding From Each Source<sup>2</sup></b>	<b>Project Total<sup>3</sup></b>
<b>Portable Classroom Purchases</b>	Developer Fees	\$3,000,000*	\$40,000,000
<b>High Priority Capital Facilities Outlay Projects</b>	Developer Fees	\$2,501,156.39 **	

\*Anticipated 2016/17 reportable fees

\*\*2015/16 remaining balance

### **B. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for Which They are Charged:**

As shown in the FJS and/or SFNA, there is a roughly proportional, reasonable relationship between the Development upon which the Reportable Fees are charged and the need for additional school facilities by reason of the fact that additional students will be generated by additional Development within the District, and the District does not have student capacity in its existing school facilities to accommodate these new students. Furthermore, the Reportable Fees charged on Development will be used to fund school facilities that will be used to serve the students generated from Development. The Reportable Fees do not exceed the costs of providing such school facilities for new students (Government Code Section (d)(1)(B)).

<sup>1</sup> See chart in Paragraph C below for applicable sources of funds.

<sup>2</sup> The total in this column should equal the total in Line 10 of the chart in paragraph C below.

<sup>3</sup> The total in this column should equal the total in Line 11 of the chart in paragraph C below.

**C. Identification of All Sources and Amounts of Funding Anticipated to Complete Incomplete Projects Identified by the District in Paragraph A Above and Approximate Date Funding Is Expected to Be Deposited. (Government Code Section 66001(d)(1)(C) and (D):**

Source of Funding	Amount of Funding Anticipated to Complete Incomplete Projects	Approximate Date Funding Expected to Be Deposited
1. State Funding Program Funds	\$ 0	
2. State Hardship Funds	\$ 0	
3. Community Facilities Districts	\$ 0	
4. General Obligation Bond Proceeds (Not Authorized, Only Issued)	\$ 0	
5. Redevelopment Pass-Through Agreements	\$ 0	
6. Reportable Fees	\$5,534,591.76	Over next year
7. Mitigation Payments	\$ 0	
8. Certificates of Participation	\$ 0	
9. SB-201 Fees (Government Code Section 65970, <i>et seq.</i> )	\$ 0	
10. Total Funding (Add Lines 1 – 9 above)	\$5,534,591.76	
11. Total Costs of All Incomplete Projects	\$40,000,000.00	
12. Minus Total of All Funding Sources (Enter from Line 10 above).	\$5,534,591.76	
13. Unfunded Balance (Line 11, minus Line 12)	\$ 34,465,408.24	

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Consideration of Resolution 16/17-3157, Identifying Santa Ana Unified School District Campuses as Non-Threatening Immigrant Rights Resource Centers for Students and Families

**ITEM:** Action

**SUBMITTED BY:** John Palacio, President, Board of Education

**PREPARED BY:** Stefanie P. Phillips, Ed.D., Superintendent of Schools

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**BACKGROUND INFORMATION:**

Resolution 16/17-3157 is be presented to the Board of Education for consideration regarding its position on immigration reform and declare that every SAUSD site/location is a non-threatening place for its students and families. The 1982 U.S. Supreme Court case Plyler v. Doe ruled that undocumented children have a constitutional right to receive a free public K-12 education, which provides the means to becoming self-reliant and self-sufficient participant in society,” the court wrote, and instills the “fundamental values necessary to the maintenance of a democratic political system.”

**RATIONALE:**

The Board through this resolution directs the Superintendent to provide at all K-12, early education centers, adult transition centers, and parent centers immigration resource information for students and their families. Further the Board encourages the Superintendent to 1) increase and enhance partnerships with community-based organizations and legal services organizations that provide resources for families facing different types of immigration related issues, including but not limited to deportation; 2) develop a rapid response network to assist students whose family members have been detained through providing crisis management and support services; 3) ensure all teachers, school administrators, and other staff will be trained on how to implement this policy and 4) notification in multiple languages to families to fully inform them of their rights in the District.

**FUNDING:** No Fiscal Impact

**RECOMMENDATION:**

Take action on Resolution 16/17-3157, Identifying Santa Ana Unified School District Campuses as Non-Threatening Immigrant Rights Resource Centers for Students and Families and give the Superintendent direction.



RESOLUTION NO. 16/17-3157

BOARD OF EDUCATION

SANTA ANA UNIFIED SCHOOL DISTRICT

ORANGE COUNTY, CALIFORNIA

Identifying Santa Ana Unified School District as a Local Agency Who Will Cooperate  
With Community-Based and Legal Service Organizations Providing Counseling and  
Advice

to Immigrant Families Over Immigration Issues

And

Declaration that Santa Ana Unified School District is Opposed to Enforcing,  
or Assisting in the Enforcement of  
Federal Immigration Laws and Policies.

Whereas, the Governing Board of the Santa Ana Unified School District urges  
the federal government to enact humane comprehensive immigration reform  
immediately;

Whereas, since the United States Supreme Court decision in Plyler v. Doe in  
1982, it has been the law of this country that no public school district can deny  
access to education on the basis of the child's immigration status without  
violating the Equal Protection Clause of the 14th Amendment The Court noted that  
children have little control over their immigration status and that a complete  
deprivation of basic education would likely cause these innocent children to  
suffer a lifelong disadvantage;

Whereas, the Santa Ana Unified School District's student population includes  
children from immigrant families originating from not only Mexico, South America  
and Central America, but also Asia, the Middle East, Eastern Europe, and other  
countries in the world;

Whereas, immigration enforcement affects SAUSD families every day;

Whereas, ICE activities in and around schools, early education centers, and adult transition centers would have the potential of creating a severe disruption to the learning environment and education for students; and

Whereas, currently, ICE's 2011 policy dictates that it will not conduct immigration enforcement activity at any sensitive locations, which includes schools, without special permission by specific federal law enforcement officials; unless exigent circumstances exit;

Whereas, there is no written state or federal law that mandates that local districts assist ICE in the enforcement of immigration laws;

Whereas, the Governing Board of the Santa Ana Unified School District views its purpose is to ensure students receive an education in a safe, non-disruptive, non-threatening, and non-discriminatory learning environment, regardless of the student's or their families' immigration status, as opposed to enforcing, or assisting with the enforcement of federal immigration laws or policies;

The Board declares that any Santa Ana Unified School District site or location is a non-threatening place for its students and their families to seek help, assistance, and information without fear or anxiety about related immigration enforcement efforts;

Resolved further, that the Superintendent shall provide at all K-12, early education centers, adult transition centers, and parent centers resources and information for students and their families about immigration laws and policies and how they impact a student's education and rights to an education in the State of California; and

Resolved further, that the Superintendent increase and enhance partnerships with community-based organizations and legal services organizations who provide

resources for families facing immigrant relations issues, and that a rapid response network be created by and with these resources to assist children, specifically our students, whose family members have been detained and/or deported. Rapid response services should include at least crisis management and emotional support services for children;

Resolved further, in order to provide a public education, regardless of a child's or family's immigration status, absent any applicable federal, state, or local law, regulation, ordinance, or court decision, the District shall abide by the following conduct:

1. District personnel shall treat all students equitably in the receipt of all school services including, but not limited to, free and reduced lunch programs, transportation and educational instruction;
2. District personnel shall not inquire about a student's immigration status, including that of family members;
3. Any request by ICE for information or to access a school site shall be immediately forwarded to the Superintendent and General Counsel for review and a decision on whether to allow access to the site, and/or the information to ensure District compliance with Plyler and other applicable laws;

Resolved further, that the Superintendent shall ensure that all teachers, school administrators, and other staff will be trained on how to implement this policy and that notification in multiple languages be distributed to families to fully inform them of their rights in the District;

Resolved, the Board instructs the Superintendent to forward a copy of this resolution to SAUSD's representatives of the United States Congress.

Upon motion of Member \_\_\_\_\_ and duly seconded, the foregoing Resolution was adopted by the following vote:

AYES:

NOES:

ABSENT

STATE OF CALIFORNIA       )  
  ) ss.  
COUNTY OF ORANGE       )

I, Stefanie P. Phillips, Secretary of the Board of Education of the Santa Ana Unified School District of Orange County, California, hereby certify that the above and foregoing Resolution was duly adopted by the said Board at a regular meeting thereof held on the \_\_\_\_\_ day of \_\_\_\_\_, 2016, and passed by a vote of \_\_\_\_\_ of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Stefanie P. Phillips, Ed.D., Secretary  
Board of Education  
Santa Ana Unified School District

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                    **Appointment of Representative to Delegate Assembly for California School Boards Association Region 15**

**ITEM:**                    **Action**

**SUBMITTED BY:** **Stefanie P. Phillips, Ed.D., Superintendent of Schools**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board appointment of a representative to the California School Boards Association (CSBA) from December 14, 2016 through March 31, 2019, Delegate Assembly for Region 15. There are two Delegate Assembly meetings each year, one in May and the other in December. The CSBA Delegate Assembly sets the general policy direction for the Association. Delegates fulfill a critical governance role by communicating the interest of local boards to CSBA's Board of Directors, Executive Committee, and staff.

**ITEM SUMMARY**

- CSBA requires Board appointment of a representative to serve a two-year term to Delegate Assembly.
- Delegate Assembly sets the general policy direction for the Association.
- Term commences December 14 through March 31, 2019

**RATIONALE:**

Instructions for appointing representatives to the CSBA Delegate Assembly states that voting must be by official action of the Board. Ms. Amezcua and Mr. Richardson are the District's current representatives.

Ms. Amezcua's term ends on March 31, 2018. Mr. Richardson's term ends on December 13, 2016, therefore; the Board is requested to appoint a new delegate whose term is from December 14, 2016 through 2019.

**FUNDING:**

Not Applicable

**RECOMMENDATION:**

Approve the appointment of \_\_\_\_\_ as SAUSD'S representative to the Delegate Assembly of the California School Boards Association, to serve a two-year term from December 14, 2016 through March 31, 2019.

SPP/cg

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of Revised Board Policies (BP) 3311 – Bids and (BP) 3312 – Contracts (Revised: For Adoption)**

**ITEM:**                   **Action**

**SUBMITTED BY:**   **Tina Douglas, Assistant Superintendent, Business Services**

**PREPARED BY:**   **Jonathan Geiszler, Director, Purchasing and Stores**

**BACKGROUND INFORMATION:**

The updated policies contain revisions from the California School Board Association model policy. The revisions reflect new mandates to keep policies up to date and fully compliant.

**RATIONALE:**

The purpose of this agenda item is to seek Board approval of the following revised Board Policies for adoption:

- (BP) 3311 – Bids
- (BP) 3312 – Contracts

**LCAP Goal: 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Approve the revised Board Policies (BP) 3311 – Bids and (BP) 3312 – Contracts.

TD:jg:mm

**ITEM SUMMARY:**

- Board Policy 3311 – Bids and Board Policy 3312 – Contracts revisions to align with current recommendations from the California School Board Association.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Board Policy (BP) 3311 – Bids (Revised: For Adoption)

**ITEM:** Action

**SUBMITTED BY:** Tina Douglas, Assistant Superintendent, Business Services

**PREPARED BY:** Jonathan Geiszler, Director, Purchasing and Stores

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of revised Board Policy (BP) 3311 – Bids.

**RATIONALE:**

The updated policy contains revisions from the California School Board Association model policy. The revisions reflect new mandates to keep policies up to date and fully compliant. The last revision occurred in May 2003.

**ITEM SUMMARY:**

- Board Policy 3311 – Bids revisions to align with current recommendations from the California School Board Association.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Approval of revised Board Policy 3311 - Bids.



# Santa Ana Unified School District

BOARD POLICY NO: 3311

SUBJECT: Bids

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 12/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 05/2003

## **SCOPE:**

This policy provides standards and requirements for the competitive solicitation of equipment, supplies and services. The policy ensures that all bids are to be done in the best interest of the District and in compliance with all applicable laws and codes.

## **POLICY:**

The District shall purchase equipment, supplies and services using competitive bidding when required by law and in accordance with statutory requirements for bidding and bidding procedures. In those circumstances where the law does not require competitive bidding, the Governing Board may request that a contract be competitively bid if the Board determines that it is in the best interest of the District to do so.

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading legal requirements regarding contracting after competitive bidding.

When the Board has determined that it is in the best interest of the District, the Board may piggyback onto the contract of another public agency or corporation to lease or purchase equipment or supplies to the extent authorized by law.

To ensure that good value is received for funds expended, specifications shall be carefully designed and shall describe in detail the quality, delivery and service required.

To assist the District in determining whether bidders are responsible, the Board may require prequalification procedures as allowed by law and specified in administrative regulation. ~~(cf. 9270 – Conflict of Interest)~~

## **DESIRED OUTCOME:**

Through this policy, the District shall establish and maintain procedures related to competitively soliciting of equipment, supplies and services.

## **IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS:**

### **District Policies and Procedures:**

Administrative Regulation 3311 – Bids

Board By-Laws 9270 – Conflict of Interest

### **Legal Reference:**

#### **Education Code**

17595	Purchases through Department of General Services
39802	Transportation bids and contracts for services
38083	Purchase of perishable foodstuffs and seasonable commodities
38110	Purchase of supplies through county superintendent
38111	Purchases by district governing board
38112	Purchases of necessary supplies





# Santa Ana Unified School District

BOARD POLICY NO: 3311

SUBJECT: Bids

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 12/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 05/2003

## Government Code

4330-4334	Preference of California-made materials
6252	Definition of public record
53060	Special services and advice
54201-54205	Purchase of supplies and equipment by local agencies

## Public Contract Code

2000-2001	Responsive bidders
3400	Bids, specifications by brand or trade name not permitted
3410	United States produce and processed foods
6610	Bid visits
12161	Definitions, recycled paper products
12168	Preference for purchase of recycled paper products
12169	Bidders to specify percentage of recycled paper product
12200	Definitions, recycled goods, materials and supplies
12210	Purchase of recycled products preferred
12213	Specification by bidder of recycled content
20103.8	Award of contracts
20107	Bidder's security
20111-20118.4	School districts
20189	Bidder's security, earthquake relief
22002	Definition of public project
22030-22045	Alternative procedures for public projects (UPCCAA)
22050	Alternative emergency procedures

## Court Decisions:

Konica Business Machines v. Regents of the University of California, (1988) 206 Cal.App.3d 449

City of Inglewood-Los Angeles County Civic Center Authority v. Superior Court, (1972) 7 Cal.3d 861

## Management Resources:

### WEB SITES

CSBA: [www.csba.org](http://www.csba.org)

California Association of School Business Officials: [www.casbo.org](http://www.casbo.org)



# Santa Ana Unified School District

**BOARD POLICY NO: 3311**

**SUBJECT: Bids**

**CATEGORY: Business and Non-Instructional Operations**

**EFFECTIVE: 12/2016**

**RESPONSIBLE OFFICE(S): Business Services, Purchasing**

**REVIEWED: 05/2003**

## **SCOPE:**

This policy provides standards and requirements for the competitive solicitation of equipment, supplies and services. The policy ensures that all bids are to be done in the best interest of the District and in compliance with all applicable laws and codes.

## **POLICY:**

The District shall purchase equipment, supplies and services using competitive bidding when required by law and in accordance with statutory requirements for bidding and bidding procedures. In those circumstances where the law does not require competitive bidding, the Governing Board may request that a contract be competitively bid if the Board determines that it is in the best interest of the District to do so.

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading legal requirements regarding contracting after competitive bidding.

When the Board has determined that it is in the best interest of the District, the Board may piggyback onto the contract of another public agency or corporation to lease or purchase equipment or supplies to the extent authorized by law.

To ensure that good value is received for funds expended, specifications shall be carefully designed and shall describe in detail the quality, delivery and service required.

To assist the District in determining whether bidders are responsible, the Board may require prequalification procedures as allowed by law and specified in administrative regulation.

## **DESIRED OUTCOME:**

Through this policy, the District shall establish and maintain procedures related to competitively soliciting of equipment, supplies and services.

## **IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS:**

### **District Policies and Procedures:**

Administrative Regulation 3311 – Bids

Board By-Laws 9270 – Conflict of Interest

### **Legal Reference:**

#### **Education Code**

17595	Purchases through Department of General Services
39802	Transportation bids and contracts for services
38083	Purchase of perishable foodstuffs and seasonable commodities
38110	Purchase of supplies through county superintendent
38111	Purchases by district governing board
38112	Purchases of necessary supplies



# Santa Ana Unified School District

BOARD POLICY NO: 3311

SUBJECT: Bids

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 12/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 05/2003

## Government Code

4330-4334	Preference of California-made materials
6252	Definition of public record
53060	Special services and advice
54201-54205	Purchase of supplies and equipment by local agencies

## Public Contract Code

2000-2001	Responsive bidders
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3410	United States produce and processed foods
6610	Bid visits
12161	Definitions, recycled paper products
12168	Preference for purchase of recycled paper products
12169	Bidders to specify percentage of recycled paper product
12200	Definitions, recycled goods, materials and supplies
12210	Purchase of recycled products preferred
12213	Specification by bidder of recycled content
20103.8	Award of contracts
20107	Bidder's security
20111-20118.4	School districts
20189	Bidder's security, earthquake relief
22002	Definition of public project
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22050	Alternative emergency procedures

## Court Decisions:

Konica Business Machines v. Regents of the University of California, (1988) 206 Cal.App.3d 449

City of Inglewood-Los Angeles County Civic Center Authority v. Superior Court, (1972) 7 Cal.3d 861

## Management Resources:

### WEB SITES

CSBA: [www.csba.org](http://www.csba.org)

California Association of School Business Officials: [www.casbo.org](http://www.casbo.org)

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:** Board Policy (BP) 3312 – Contracts (Revised: For Adoption)

**ITEM:** Action

**SUBMITTED BY:** Tina Douglas, Assistant Superintendent, Business Services

**PREPARED BY:** Jonathan Geiszler, Director, Purchasing and Stores

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval of revised Board Policy (BP) 3312 – Contracts.

**ITEM SUMMARY:**

- Board Policy 3312 – Contracts revisions to align with current recommendations from the California School Board Association.

**RATIONALE:**

The updated policy contains revisions from the California School Board Association model policy. The revisions reflect new mandates to keep policies up to date and fully compliant. The last revision occurred in June 2015.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Approval of revised Board Policy 3312 - Contracts.



# Santa Ana Unified School District

BOARD POLICY NO: 3312

SUBJECT: **Contracts**

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 12/13/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 06/09/2015

## **SCOPE:**

The Board recognizes its responsibility to enter into contracts on behalf of the district and to ensure that the terms of the contract conform to applicable legal standards.

## **POLICY:**

The Governing Board recognizes its responsibility to enter into contracts on behalf of the district for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals. In exercising this authority to enter into a contract, the Board shall ensure that the district's interest is protected and that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111. ~~(cf. 2121 Superintendent's Contract) \par (cf. 4312.1 Contracts) (cf. 9124 Attorney)~~

The Board may, by a majority vote, delegate to the Superintendent or designee the authority to enter into contracts on behalf of the district. To be valid or to constitute an enforceable obligation against the district, all such contracts must be approved and/or ratified by the Board. ~~(cf. 3300 Expenditures and Purchases) (cf. 3314 Payment for Goods and Services)~~

Every contract entered into on behalf of the district shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party. ~~(cf. 1340 Access to District Records)~~

## **Contracts for Non-Nutritious Foods or Beverages**

The district shall not enter into or renew a contract for the sale of foods or beverages that do not meet applicable nutritional standards specified in Education Code 49431-49431.7, 5 CCR 15500-15501 or 15575-15578, or 7 CFR 210.11 or 220.12, unless the contract specifies that such sales will occur off campus or outside the time restriction specified in the applicable law. ~~(cf. 3554 Other Food Sales) (cf. 3555 Nutrition Program Compliance)~~

Before the district enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages or non-nutritious foods as defined in law, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education. ~~(Education Code 35182.5)~~

The Superintendent or designee shall develop the district's internal control procedures to protect the integrity of public funds. Such internal controls may include, but not be limited to, the following:

1. Procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management. ~~(cf. 3100 Budget) (cf. 3400 Management of District Assets/Accounts) (cf. 3460 Financial Reports and Accountability)~~
2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.



# Santa Ana Unified School District

BOARD POLICY NO: 3312

SUBJECT: **Contracts**

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 12/13/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 06/09/2015

To ensure that funds raised by the contract benefit district schools and students:

1. The Superintendent or designee may invite parents/guardians, students, staff, and interested community members to make recommendations regarding the contract, including recommendations as to how the funds will be spent in a manner that benefits public education. ~~(cf. 1220—Citizen Advisory Committees)~~
2. Prior to ratifying the contract, the Board shall designate the specific programs and activities that will be funded by the proceeds of the contract and consider how the contract reflects the district's vision and goals. ~~(cf. 0000—Vision) (cf. 0100—Philosophy) (cf. 0200—Goals for the School District)~~
3. The contract shall specify that the contractor report, on a quarterly basis, to the Superintendent or designee the number of food items or beverages sold within the district and the amount of money raised by the sales. The Superintendent or designee shall report these amounts to the Board on a regular basis.
4. The Superintendent or designee shall ensure that the contract does not limit the ability of student and parent organizations to plan and operate fund-raising activities. ~~(cf. 1230—School Connected Organizations) (cf. 1321—Solicitation of Funds from and by Students)~~

Any contract for the sale or advertisement of non-nutritious foods or carbonated or non-nutritious beverages shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. ~~(Education Code 35182.5) (cf. 3311—Bids)~~

The Board shall not enter into or renew any contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious foods until parents/guardians, students, and members of the public have had an opportunity to comment on the contract at a public hearing held during a regularly scheduled Board meeting. The Board shall clearly, and in a manner recognizable to the general public, identify in the agenda the contract to be discussed at the meeting. ~~(Education Code 35182.5.) (cf. 9322—Agendas/Meeting Materials) (cf. 9323—Meeting Conduct)~~

The public hearing shall include, but not be limited to, a discussion of the nutritional value of foods and beverages sold within the district; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the food and beverages discussed; and barriers to student participation in school breakfast and lunch programs. ~~(Education 35182.5) (cf. 5030—Student Wellness)~~

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the district or a district school from making any part of the contract public. ~~(Education Code 35182.5)~~

## **Contracts for Electronic Products or Services**

The Board shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board: ~~(Education Code 35182.5)~~

1. Enters into the contract at a noticed, public hearing of the Board. ~~(cf. 9320—Meetings and Notices)~~



# Santa Ana Unified School District

BOARD POLICY NO: 3312

SUBJECT: **Contracts**

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 12/13/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 06/09/2015

2. Makes a finding that the electronic product or service is or would be an integral component of the education of students. ~~(cf. 0440—District Technology Plan)~~
3. Makes a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students. ~~(cf. 1325—Advertising and Promotion)~~
4. As part of the district's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center. ~~(cf. 5145.6—Parental Notifications)~~
5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. A request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

## Contracts for Digital Storage and Maintenance of Student Records

The district may enter into or renew a contract with a third party for the purpose of providing services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the district that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other district employee, and do not include de-identified information.

Any such contract shall contain all of the following:

1. A statement that student records continue to be the property of and under the control of the district
2. If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account
3. A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract
4. A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information
5. A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records
6. A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's records



# Santa Ana Unified School District

BOARD POLICY NO: 3312

SUBJECT: **Contracts**

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 12/13/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 06/09/2015

7. A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content
8. A description of how the district and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g
9. A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising

## Contracts for Personal Services

In order to achieve cost savings, the district may enter into or renew a contract for any personal service that is currently or customarily performed by classified employees, if the contract does not displace school district employees and meets other conditions specified in Education Code 45103.1. To enter into or renew such a contract, the Board shall ensure that the district meets the numerous conditions specified in Education Code 45103.1.

In addition, the district may enter into or renew any contract for personal service without meeting the conditions described above, if any of the following conditions exists:

1. The contract is for new district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.
2. The services contracted are not available within the district, cannot be performed satisfactorily by district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the district.
3. The services are incidental to a contract for the purchase or lease of real or personal property, including, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.
4. The district's policy, administrative, or legal goals and purposes cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary district hiring process.
5. The nature of the work is such that the criteria for emergency appointments, as defined in Education Code 45103.1, apply.
6. The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the district in the location where the services are to be performed.
7. The services are of such an urgent, temporary, or occasional nature that the delay that would result from using the district's regular or ordinary hiring process would frustrate their very purpose.





# Santa Ana Unified School District

BOARD POLICY NO: 3312

SUBJECT: **Contracts**

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 12/13/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 06/09/2015

## **DESIRED OUTCOME:**

Through this policy, the District shall establish procedures related to the Contracts to ensure that the District's interest is protected and that the terms of the contract conform to applicable legal standards.

## **IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS:**

### **District Policies and Procedures:**

- Administrative Regulation 3112 – Contracts
- Board Policy 0440 – District Technology Plan
- Board Policy 3100 - Budget
- Board Policy 3300 – Expenditures and Purchases
- Board Policy 3311 - Bids
- Board Policy 3314 – Payment for Goods and Services
- Board Policy 3400 – Management of District Assets/Accounts
- Board Policy 3460 – Financial Reports and Accountability
- Board Policy 3554 – Other Food Sales
- Board Policy 4200 - Classified Service
- Board Policy 4312.1 – Contracts
- Board Policy 5030 – Student Wellness
- Board Policy 5125 - Student Records
- Bylaws of the Board 9124 – Attorney
- Bylaws of the Board 9320 – Meetings and Notices
- Bylaws of the Board 9322 – Agendas/Meeting Materials
- Bylaws of the Board 9323 – Meeting Conduct

### **Legal Reference:**

#### **Education Code**

200-262.4	Prohibition of discrimination on the basis of sex
14505	Provisions required in contracts for audits
17595-17606	Contracts
35182.5	Contract prohibitions
45103.1	Personal services contracts
45103.5	Contracts for management consulting service related to food service
49073.1	Contract requirements for digital storage, maintenance and retrieval of student records
49431-49431.7	Nutritional standards

#### **Code of Civil Procedure**

685.010	Rate of interest
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#### **Government Code**

12990	Nondiscrimination and compliance employment programs
53260	Contract provision re maximum cash settlement
53262	Ratification of contracts with administrative officers



# Santa Ana Unified School District

BOARD POLICY NO: 3312

SUBJECT: **Contracts**

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EFFECTIVE: 12/13/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 06/09/2015

## **Labor Code**

1775	Penalties for violations
1810-1813	Working hours

## **Public Contract Code**

4100-4114	Subletting and subcontracting fair practices
7104	Contracts for excavations; discovery of hazardous waste
7106	Non-collusion affidavit
20111	Contracts over \$50,000; contracts for construction; award to lowest responsible bidder
20104.50	Construction Progress Payments
22300	Performance retentions

## **Code of Regulations, Title 5**

15500	Food sales by student organizations
15501	Sales in high schools and junior high schools
15575-15578	Food and beverage requirements outside of the federal school meal programs

## **United States Code, Title 20**

1232g	Family Educational Rights and Privacy Act
1681-1688	Title IX, discrimination

## **Code of Federal Regulations, Title 7**

210.1-210.31	National School Lunch Program
220.1-220.21	National School Breakfast Program

Management Resources: CSBA Publications  
Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. 2005

### **WEB SITES**

CSBA: <http://www.csba.org>

California Association of School Business Officials: <http://www.casbo.org>



# Santa Ana Unified School District

BOARD POLICY NO: 3312

SUBJECT: **Contracts**

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 12/13/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 06/09/2015

## **SCOPE:**

The Board recognizes its responsibility to enter into contracts on behalf of the district and to ensure that the terms of the contract conform to applicable legal standards.

## **POLICY:**

The Governing Board recognizes its responsibility to enter into contracts on behalf of the district for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals. In exercising this authority to enter into a contract, the Board shall ensure that the district's interest is protected and that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111.

The Board may, by a majority vote, delegate to the Superintendent or designee the authority to enter into contracts on behalf of the district. To be valid or to constitute an enforceable obligation against the district, all such contracts must be approved and/or ratified by the Board.

Every contract entered into on behalf of the district shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party.

## **Contracts for Non-Nutritious Foods or Beverages**

The district shall not enter into or renew a contract for the sale of foods or beverages that do not meet applicable nutritional standards specified in Education Code 49431-49431.7, 5 CCR 15500-15501 or 15575-15578, or 7 CFR 210.11 or 220.12, unless the contract specifies that such sales will occur off campus or outside the time restriction specified in the applicable law.

Before the district enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages or non-nutritious foods as defined in law, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education.

The Superintendent or designee shall develop the district's internal control procedures to protect the integrity of public funds. Such internal controls may include, but not be limited to, the following:

1. Procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.
2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.



# Santa Ana Unified School District

**BOARD POLICY NO: 3312**

**SUBJECT: Contracts**

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**EFFECTIVE: 12/13/2016**

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**REVIEWED: 06/09/2015**

To ensure that funds raised by the contract benefit district schools and students:

1. The Superintendent or designee may invite parents/guardians, students, staff, and interested community members to make recommendations regarding the contract, including recommendations as to how the funds will be spent in a manner that benefits public education.
2. Prior to ratifying the contract, the Board shall designate the specific programs and activities that will be funded by the proceeds of the contract and consider how the contract reflects the district's vision and goals.
3. The contract shall specify that the contractor report, on a quarterly basis, to the Superintendent or designee the number of food items or beverages sold within the district and the amount of money raised by the sales. The Superintendent or designee shall report these amounts to the Board on a regular basis.
4. The Superintendent or designee shall ensure that the contract does not limit the ability of student and parent organizations to plan and operate fund-raising activities.

Any contract for the sale or advertisement of non-nutritious foods or carbonated or non-nutritious beverages shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal.

The Board shall not enter into or renew any contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious foods until parents/guardians, students, and members of the public have had an opportunity to comment on the contract at a public hearing held during a regularly scheduled Board meeting. The Board shall clearly, and in a manner recognizable to the general public, identify in the agenda the contract to be discussed at the meeting.

The public hearing shall include, but not be limited to, a discussion of the nutritional value of foods and beverages sold within the district; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the food and beverages discussed; and barriers to student participation in school breakfast and lunch programs.

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the district or a district school from making any part of the contract public.

## **Contracts for Electronic Products or Services**

The Board shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board:

1. Enters into the contract at a noticed, public hearing of the Board.
2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.



# Santa Ana Unified School District

**BOARD POLICY NO: 3312**

**SUBJECT: Contracts**

**CATEGORY: Business and Non-Instructional Operations**

**EFFECTIVE: 12/13/2016**

**RESPONSIBLE OFFICE(S): Business Services, Purchasing**

**REVIEWED: 06/09/2015**

3. Makes a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.
4. As part of the district's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center.
5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. A request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

## **Contracts for Digital Storage and Maintenance of Student Records**

The district may enter into or renew a contract with a third party for the purpose of providing services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the district that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other district employee, and do not include de-identified information.

Any such contract shall contain all of the following:

1. A statement that student records continue to be the property of and under the control of the district.
2. If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account.
3. A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract.
4. A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information.
5. A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records.
6. A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's records.
7. A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content.



# Santa Ana Unified School District

**BOARD POLICY NO: 3312**

**SUBJECT: Contracts**

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**EFFECTIVE: 12/13/2016**

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**REVIEWED: 06/09/2015**

8. A description of how the district and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g.
9. A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising.

## **Contracts for Personal Services**

In order to achieve cost savings, the district may enter into or renew a contract for any personal service that is currently or customarily performed by classified employees, if the contract does not displace school district employees and meets other conditions specified in Education Code 45103.1. To enter into or renew such a contract, the Board shall ensure that the district meets the numerous conditions specified in Education Code 45103.1.

In addition, the district may enter into or renew any contract for personal service without meeting the conditions described above, if any of the following conditions exists:

1. The contract is for new district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.
2. The services contracted are not available within the district, cannot be performed satisfactorily by district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the district.
3. The services are incidental to a contract for the purchase or lease of real or personal property, including, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.
4. The district's policy, administrative, or legal goals and purposes cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary district hiring process.
5. The nature of the work is such that the criteria for emergency appointments, as defined in Education Code 45103.1, apply.
6. The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the district in the location where the services are to be performed.
7. The services are of such an urgent, temporary, or occasional nature that the delay that would result from using the district's regular or ordinary hiring process would frustrate their very purpose.

## **DESIRED OUTCOME:**

Through this policy, the District shall establish procedures related to the Contracts to ensure that the District's interest is protected and that the terms of the contract conform to applicable legal standards.



# Santa Ana Unified School District

**BOARD POLICY NO: 3312**

**SUBJECT: Contracts**

**CATEGORY: Business and Non-Instructional Operations**

**EFFECTIVE: 12/13/2016**

**RESPONSIBLE OFFICE(S): Business Services, Purchasing**

**REVIEWED: 06/09/2015**

## **IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS:**

### **District Policies and Procedures:**

Administrative Regulation 3112 – Contracts  
Board Policy 0440 – District Technology Plan  
Board Policy 3100 - Budget  
Board Policy 3300 – Expenditures and Purchases  
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Board Policy 3460 – Financial Reports and Accountability  
Board Policy 3554 – Other Food Sales  
Board Policy 4200 - Classified Service  
Board Policy 4312.1 – Contracts  
Board Policy 5030 – Student Wellness  
Board Policy 5125 - Student Records  
Bylaws of the Board 9124 – Attorney  
Bylaws of the Board 9320 – Meetings and Notices  
Bylaws of the Board 9322 – Agendas/Meeting Materials  
Bylaws of the Board 9323 – Meeting Conduct

### **Legal Reference:**

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35182.5	Contract prohibitions
45103.1	Personal services contracts
45103.5	Contracts for management consulting service related to food service
49073.1	Contract requirements for digital storage, maintenance and retrieval of student records
49431-49431.7	Nutritional standards

#### **Code of Civil Procedure**

685.010	Rate of interest
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#### **Government Code**

12990	Nondiscrimination and compliance employment programs
53260	Contract provision re maximum cash settlement
53262	Ratification of contracts with administrative officers

#### **Labor Code**

1775	Penalties for violations
1810-1813	Working hours



# Santa Ana Unified School District

BOARD POLICY NO: 3312

SUBJECT: **Contracts**

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EFFECTIVE: 12/13/2016

RESPONSIBLE OFFICE(S): Business Services, Purchasing

REVIEWED: 06/09/2015

## **Public Contract Code**

4100-4114	Subletting and subcontracting fair practices
7104	Contracts for excavations; discovery of hazardous waste
7106	Non-collusion affidavit
20111	Contracts over \$50,000; contracts for construction; award to lowest responsible bidder
20104.50	Construction Progress Payments
22300	Performance retentions

## **Code of Regulations, Title 5**

15500	Food sales by student organizations
15501	Sales in high schools and junior high schools
15575-15578	Food and beverage requirements outside of the federal school meal programs

## **United States Code, Title 20**

1232g	Family Educational Rights and Privacy Act
1681-1688	Title IX, discrimination

## **Code of Federal Regulations, Title 7**

210.1-210.31	National School Lunch Program
220.1-220.21	National School Breakfast Program
Management Resources: CSBA Publications	
Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. 2005	

### **WEB SITES**

CSBA: <http://www.csba.org>

California Association of School Business Officials: <http://www.casbo.org>



**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Approval of Appointment of Corporate Directors to Santa Ana Unified School District Public Facilities Corporation**

**ITEM:**                   **Action**

**SUBMITTED BY:**   **Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services**

**PREPARED BY:**   **Edmond T. Heatley, Ed.D., Deputy Superintendent, Administrative Services**

**BACKGROUND INFORMATION:**

The purpose of this agenda item is to seek Board approval to appoint corporate directors to the Santa Ana Unified School District (SAUSD) Public Facilities Corporation.

**RATIONALE:**

The Board of Education formed the SAUSD Public Facilities Corporation in 1989 for the purpose of assisting the District in financing school facilities.

The members of the Board of Education shall be designated and appointed to hold the equivalent positions with the Public Facilities Corporation:

<b>Public Facilities Corporation</b>	<b>Santa Ana Unified School District</b>
Public Facilities Corporation, President	President of the Board of Education
Public Facilities Corporation, Vice President	Vice President of the Board of Education
Public Facilities Corporation, Secretary	District Superintendent
Public Facilities Corporation, Treasurer	Deputy Superintendent, Administrative Services

**ITEM SUMMARY:**

- Per Section 3.03 of the Public Facilities Corporation bylaws, directors of the Corporation shall be designated by the members of the Board of Education of the SAUSD.

**FUNDING:**

No fiscal impact.

**RECOMMENDATION:**

Approve appointment of corporate directors to the Santa Ana Unified School District Public Facilities Corporation.

**AGENDA ITEM BACKUP SHEET**  
**December 13, 2016**

**Board Meeting**

**TITLE:**                   **Adoption of Resolution No. 16/17-3156 – Board of Directors of the Santa Ana Unified School District Public Facilities Corporation Approving the Forms of and Authorizing the Execution and Delivery of a Site Lease, a Lease/Purchase Agreement, and an Assignment Agreement, and Authorizing Certain Additional Actions**

**ITEM:**                   **Action**

**PREPARED BY:**   **Tina Douglas, Assistant Superintendent, Business Services**

**SUBMITTED BY:**   **Tina Douglas, Assistant Superintendent, Business Services**

**BACKGROUND INFORMATION:**

The Board of Education has a related resolution to consider for approval. This resolution concerns approval by the District's Public Facilities Corporation, which pursuant to State law, acts as an intermediary between the District and the investor/lender in the Lease/Purchase financing. The Corporation will assign its rights in the financing (such as the right to receive financing payments) to a trustee or lender and will have no ongoing responsibility with respect to the financing other than to maintain its status as a non-profit corporation.

**ITEM SUMMARY:**

- Adoption of Resolution No. 16/17-3156.

**RATIONALE:**

The purpose of this agenda item is to seek Board adoption of Resolution No. 16/17-3156, Resolution of the Board of Directors of the Santa Ana Unified School District Public Facilities Corporation approving the forms of and authorizing the execution and delivery of a Site Lease, a Lease/Purchase Agreement, and an Assignment Agreement, and authorizing certain additional actions.

**LCAP Goal: 3.10:** Support the enhancement of school climate through smooth operations and processes.

**FUNDING:**

No fiscal impact to the general fund. The payments under the Lease/Purchase Agreement will be funded from Redevelopment agency pass-through revenues (Fund 25 - Capital Facilities Fund). Principal amount of the financing shall not exceed \$15M and the interest cost of such transaction shall not exceed 3.0%.

**RECOMMENDATION:**

Adopt Resolution No. 16/17-3156 – Resolution of the Board of Directors of the Santa Ana Unified School District Public Facilities Corporation approving the forms of and authorizing the execution and delivery of a Site Lease, a Lease/Purchase Agreement, and an Assignment Agreement, and authorizing certain additional actions.

TD:mm

RESOLUTION NO. 16/17-3156  
BOARD OF EDUCATION  
SANTA ANA UNIFIED SCHOOL DISTRICT  
ORANGE COUNTY, CALIFORNIA

**BOARD OF DIRECTORS OF THE SANTA ANA UNIFIED SCHOOL DISTRICT PUBLIC FACILITIES  
CORPORATION APPROVING THE FORMS OF AND AUTHORIZING THE EXECUTION AND DELIVERY  
OF A SITE LEASE, A LEASE/PURCHASE AGREEMENT, AND AN ASSIGNMENT AGREEMENT, AND  
AUTHORIZING CERTAIN ADDITIONAL ACTIONS**

WHEREAS, the Santa Ana Unified School District Public Facilities Corporation (the "Corporation"), a nonprofit public benefit corporation organized and existing under the laws of the State of California, has been established for the purpose of assisting the Santa Ana Unified School District (the "District") in the financing of facilities and equipment for public schools within the County of Orange;

WHEREAS, the District intends to finance the acquisition and construction of certain school facilities (the "Project") and has requested the Corporation to assist in the financing;

WHEREAS, such financing will be accomplished by (i) the Corporation entering into a site lease (the "Site Lease") with the District, whereby the District will lease property (the "Leased Property") to the Corporation in exchange for an advance rental; (ii) the Corporation leasing the Leased Property back to the District pursuant to a leaseback agreement (the "Lease/Purchase Agreement"), under which the District will be obligated to make Rental Payments to the Corporation; (iii) the Corporation's assignment without recourse of all rights to receive such Rental Payments to a bank or other lending institution; and (iv) the deposit of the advance rental into a fund that will be used to fund the Project and related costs;

WHEREAS, the Site Lease, the Lease/Purchase Agreement, and the Assignment Agreement, which are incorporated herein by reference, have been presented to the Board of Directors of the Corporation (the "Board") for its review and approval; and

WHEREAS, it appears to the Board that the authorization, approval, execution, and delivery of the Site Lease, the Lease/Purchase Agreement, and the Assignment Agreement, and other documents contemplated thereby or incidental thereto are desirable and in the best interests of the Corporation.

39 NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Santa Ana  
40 Unified School District Public Facilities Corporation as follows:

41  
42 Section 1. Recitals. This Board finds and determines that all of the above  
43 recitals are true and correct.  
44

45 Section 2. Authorization of Officers to Execute and Deliver Documents. The  
46 Board hereby approves the forms of the Site Lease, the Lease/Purchase Agreement, and  
47 the Assignment Agreement, as presented to this meeting and on file with the Secretary  
48 of the Corporation. The Board hereby authorizes and directs the President, Vice  
49 President, Secretary of the Corporation and the Treasurer (the "Designated Officers"),  
50 or their designees, and each of them individually, for and in the name of and on  
51 behalf of the Corporation, to execute and deliver the Site Lease, the Lease/Purchase  
52 Agreement, and the Assignment Agreement in substantially the forms presented to this  
53 meeting, with such changes, insertions, revisions, corrections, or amendments as shall  
54 be approved by the Designated Officer or Officers executing the documents for the  
55 Corporation. The execution of the foregoing by a Designated Officer or Officers shall  
56 constitute conclusive evidence of such officer's or officers' and the Board's approval  
57 of any such changes, insertions, revisions, corrections, or amendments to the  
58 respective forms of documents presented to this meeting.  
59

60 Section 3. General Authorization. The Designated Officers and other officers  
61 of the Corporation, and each of them individually, are hereby authorized and directed,  
62 for and in the name of and on behalf of the Corporation, to execute and deliver any  
63 and all documents, to do any and all things and take any and all actions that may be  
64 necessary or advisable, in their discretion, in order to complete the delivery of the  
65 Site Lease, the Lease/Purchase Agreement, and the Assignment Agreement, and to effect  
66 the purposes of this resolution. All actions heretofore taken by officers, employees,  
67 and agents of this Corporation that are in conformity with the purposes and intent of  
68 this resolution are hereby approved, confirmed, and ratified.  
69

70 Section 4. Effective Date. This resolution shall take effect immediately upon  
71 adoption.  
72  
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76

77           The foregoing resolution was duly passed at a meeting of the Board of Directors  
78 of the Santa Ana Unified School District Public Facilities Corporation held on  
79 December 13, 2016, by the following vote:

80  
81           AYES:

82           NOES:

83           ABSTAIN:

84           ABSENT:

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87           \_\_\_\_\_  
88           Name:

89           Public Facilities Corporation, President  
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**REQUESTED BY:**

Parker & Covert LLP  
for the benefit of the  
Santa Ana Unified School District

**WHEN RECORDED RETURN TO:**

Parker & Covert LLP  
2520 Venture Oaks Way, Suite 190  
Sacramento, CA 95833  
Attn: Wendy Smith

**This document is recorded for the benefit of the Santa Ana Unified School District and recording is exempt from recording fees pursuant to Government Code §27383.**

**The term of this lease is less than 35 years. This transaction is exempt from documentary transfer tax under Revenue & Taxation Code §11911.**

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**SITE LEASE**

**between the**

**SANTA ANA UNIFIED SCHOOL DISTRICT**

**and the**

**SANTA ANA UNIFIED SCHOOL DISTRICT PUBLIC FACILITIES CORPORATION**

Dated December 20, 2016

2016 Lease Purchase

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## SITE LEASE

This Site Lease, dated December 20, 2016 (this "Site Lease"), between the Santa Ana Unified School District, a political subdivision of the State of California duly organized and validly existing under and by virtue of the laws of the State of California (the "District"), as lessor, and the Santa Ana Unified School District Public Facilities Corporation (the "Corporation"), a nonprofit public benefit corporation duly organized and validly existing under and by virtue of the laws of the State of California, as lessee;

### W I T N E S S E T H:

WHEREAS, pursuant to the request of the District, the Corporation intends to assist the District in financing the acquisition and construction of certain school facilities (the "Project");

WHEREAS, such financing will be accomplished by (i) the District entering into this Site Lease with the Corporation in exchange for an advance rental, (ii) the Corporation leasing back to the District the property leased under this Site Lease pursuant to the Lease/Purchase Agreement dated December 20, 2016 and recorded concurrently herewith (the "Lease/Purchase Agreement"), under which the District will be obligated to make Rental Payments (as such term is defined in the Lease/Purchase Agreement) to the Corporation, (iii) the Corporation's assignment without recourse of all rights to receive such Rental Payments to Opus Bank (the "Lender"), pursuant to the Assignment Agreement dated December 20, 2016, and recorded concurrently herewith (the "Assignment Agreement"), in exchange for the amount of the advance rental payable hereunder, and (iv) the application of the amount payable as advance rental hereunder and certain other funds to the payment of the costs of the Project along with and the payment of related transaction costs;

NOW THEREFORE, IT IS HEREBY MUTUALLY AGREED as follows:

Section 1.     Leased Property. The District hereby leases to the Corporation, and the Corporation hereby hires from the District, on the terms and conditions hereinafter set forth, the real property located in the County of Orange, State of California, described in Exhibit A attached hereto and made a part hereof and the improvements located thereon (the "Leased Property").

Section 2.     Term. The term of this Site Lease shall commence on the Funding Date, as that term is defined in the Lease/Purchase Agreement, and shall end on December \_\_, 20\_\_, unless such term is extended or sooner terminated as hereinafter provided. If the term of the Lease/Purchase Agreement is extended, the term of this Site Lease shall be extended commensurately. If the District has paid and performed in full all of its obligations under the Lease/Purchase Agreement, the term of this Site Lease shall end.

Section 3.     Rental. As and for advance rental hereunder for the entire term hereof, the Corporation shall transfer, or cause to be transferred, to or for the account of the District the sum of \_\_\_\_\_ (\$\_\_\_\_\_). Such amount shall be paid by Corporation to the District on a monthly basis pursuant to the schedule attached and incorporated herein as Exhibit B. The payment of such amount, consistent with the attached schedule, shall be unconditional in all respects. The Corporation hereby waives any right that it may have under the laws of the State of California to a rebate of such rental in full or in part in the event there is substantial interference



with the use and right to possession by the Corporation of the Leased Property or portion thereof as a result of material damage, destruction, or condemnation.

Section 4. Application of Rental. The funds representing the advance rental hereunder shall be paid as follows:

a. on the date of commencement of the term of this Site Lease, the amount of \$\_\_\_\_\_ shall be deposited by Corporation into the Construction Fund to be maintained by the County of Orange on behalf of the District;

b. on the first month anniversary of the commencement of the term of this Site Lease, and for each month thereafter, as specified in Exhibit B hereto, the amount of \$\_\_\_\_\_ shall be deposited by the Corporation into the Construction Fund to be maintained by the County of Orange on behalf of the District; and

c. on the date of commencement of the term of this Site Lease, the amount of \$\_\_\_\_\_ shall be deposited by the Corporation into the Transaction Costs Fund, to be maintained by \_\_\_\_\_ as costs of issuance administrator on behalf of the District.

Section 5. Purpose. The Corporation shall use the Leased Property solely for the purpose of leasing the Leased Property to the District pursuant to the Lease/Purchase Agreement and for such purposes as may be incidental thereto; provided that in the event of default by the District under the Lease/Purchase Agreement, the Corporation may exercise the remedies provided in the Lease/Purchase Agreement.

Section 6. Owner in Fee. The District covenants that it is the owner in fee of the Leased Property described on Exhibit A. If a defect in the District's title to the Leased Property impairs its right to use and occupy the Leased Property, the District covenants that it will exercise its condemnation powers to the extent permitted by law to obtain the necessary rights in the Leased Property to cure such defect and limitation of its right to use and occupancy.

Section 7. Assignment and Sublease. The District acknowledges and affirms the assignment by the Corporation of its rights under this Site Lease to the Lender under the terms of the Assignment Agreement. This Site Lease may also be assigned and the Leased Property subleased, as a whole or in part, by the Corporation or its assignees without the consent of the District, if any event of default occurs under the Lease/Purchase Agreement.

Section 8. Right of Entry. The District reserves the right for any of its duly authorized representatives to enter upon the Leased Property at any reasonable time to inspect the same or to make any repairs, improvements, or changes necessary for the preservation thereof.

Section 9. Surrender of Possession. The Corporation agrees, upon the termination of this Site Lease, to quit and surrender the Leased Property to the District, without warranty as to condition.

Section 10. Default. If the Corporation defaults in the performance of any obligation on its part to be performed under the terms of this Site Lease, which default continues for thirty (30) days following notice and demand for correction thereof to the Corporation, the District may

exercise any and all remedies granted by law, except that no merger of this Site Lease and of the Lease/Purchase Agreement shall be deemed to occur as a result thereof; provided, however, that the District shall have no power to terminate this Site Lease by reason of any default on the part of the Corporation if such termination would affect or impair any assignment or sublease of all or any part of the Leased Property then in effect between the Corporation and any assignee or subtenant of the Corporation (other than the District under the Lease/Purchase Agreement). So long as any such assignee or subtenant of the Corporation shall duly perform the terms and conditions of this Site Lease and of its then existing sublease (if any), such assignee or subtenant shall be deemed to be and shall become the tenant of the District hereunder and shall be entitled to all of the rights and privileges granted under any such assignment. Notwithstanding the foregoing, so long as the Lease/Purchase Agreement remains in effect, the District will continue to pay Rental Payments to the Lender or its assignees as provided in the Lease/Purchase Agreement.

In the event of the occurrence of an Event of Default under the Lease/Purchase Agreement, the Corporation may (i) exercise the remedies provided in the Lease/Purchase Agreement, (ii) use the Leased Property for any lawful purpose, subject to any applicable legal limitations or restrictions, and (iii) exercise all options provided herein.

Section 11. Quiet Enjoyment. The Corporation at all times during the term of this Site Lease, subject to the provisions of Section 10 hereof, shall peaceably and quietly have, hold and enjoy all of the Leased Property.

Section 12. Waiver of Personal Liability. All liabilities under this Site Lease on the part of the Corporation shall be solely liabilities of the Corporation as a corporation, and the District hereby releases each and every member of the board of directors and officer of the Corporation of and from any personal or individual liability under this Site Lease unless such person acted outside of the scope of his or her duties. No member of the board of directors or officer of the Corporation shall at any time or under any circumstances be individually or personally liable under this Site Lease to the District or to any other party whomsoever for anything done or omitted to be done by the Corporation hereunder.

Section 13. Taxes. The District covenants and agrees to pay any and all assessments of any kind or character and also all taxes, including possessory interest taxes, levied or assessed upon the Leased Property (including both land and improvements).

Section 14. Eminent Domain. If the whole or any part of the improvements on the Leased Property is taken by eminent domain proceedings the effect of such taking hereunder shall be in accord with the provisions of the Lease/Purchase Agreement relating thereto. The District hereby waives any and all rights that it has or may hereafter have to acquire the interest of the Corporation in and to the Leased Property through the eminent domain powers of the District. However, the District agrees, to the extent permitted by law, that the compensation to be paid in any condemnation hearings brought by or on behalf of the District with respect to the Leased Property shall be in an amount not less than the total unpaid principal components of Rental Payments plus the interest component of Rental Payments accrued to the date of payment of all Rental Payments under the Lease/Purchase Agreement.

Section 15. Amendment. The District and the Corporation (or its assignee) may at any time amend or modify any of the provisions of this Site Lease, but only with the written consent of the Lender or its assignees as provided in the Lease/Purchase Agreement.

Section 16. Governing Law. This Site Lease is governed by the laws of the State of California.

Section 17. Third Party Beneficiary. The Lender and its assignees as provided in the Lease/Purchase Agreement are hereby made third party beneficiaries hereunder with all rights of a third party beneficiary.

Section 18. Partial Invalidity. If any one or more of the terms, provisions, covenants, or conditions of this Site Lease shall to any extent be declared invalid, unenforceable, void or voidable for any reason whatsoever by a court of competent jurisdiction, the finding or order or decree of which becomes final, none of the remaining terms, provision, covenants and conditions of this Site Lease shall be affected thereby, and each provision of this Site Lease shall be valid and enforceable to the fullest extent permitted by law.

Section 19. Notices. All notices, statements, demands, consents, approvals, authorizations, offers, designations, requests or other communications hereunder by either party to the other shall be in writing and shall be sufficiently given and mailed by United States registered or certified mail, return receipt requested, postage prepaid, and, if to the District, addressed to the District as follows:

District: Santa Ana Unified School District  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
Attention: Superintendent

or, if to the Corporation, addressed to the Corporation as follows:

Corporation: Santa Ana Unified School District Public Facilities Corporation  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
Attention: Superintendent

or to such other addresses as the respective parties may from time to time designate by notice in writing.

Section 20. Section Headings. All section headings contained herein are for convenience or reference only and are not intended to define or limit the scope of any provision of this Site Lease.

Section 21. Execution in Counterparts. This Site Lease may be executed in any number of counterparts, each of which shall be deemed to be an original, but all together shall constitute but one and the same lease. It is also agreed that separate counterparts of this Site Lease may

separately be executed by the District and the Corporation, all with the same force and effect as though the same counterpart had been executed by both the District and the Corporation.

IN WITNESS WHEREOF, the District and the Corporation have caused this Site Lease to be executed by their respective officers thereunto duly authorized.

**SANTA ANA UNIFIED SCHOOL  
DISTRICT, Lessor**

By: \_\_\_\_\_  
[NAME/TITLE]

**SANTA ANA UNIFIED SCHOOL  
DISTRICT PUBLIC FACILITIES  
CORPORATION, Lessee**

By: \_\_\_\_\_  
[NAME/TITLE]

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                     )

On \_\_\_\_\_, before me, \_\_\_\_\_, Notary Public, personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                     )

On \_\_\_\_\_, before me, \_\_\_\_\_, Notary Public, personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

**EXHIBIT A**  
**PROPERTY DESCRIPTION**

[INSERT PROPERTY DESCRIPTION]

**EXHIBIT B**  
**SCHEDULE OF LENDER'S PAYMENTS**

<u>Payment Date</u>	<u>Amount</u>
December 20, 2016	\$
January 20, 2017	
February 20, 2017	
March 20, 2017	
April 20, 2017	
May 20, 2017	
June 20, 2017	
July 20, 2017	
August 20, 2017	
September 20, 2017	
October 20, 2017	
November 20, 2017	
December 20, 2017	
January 20, 2018	
February 20, 2018	
March 20, 2018	
April 20, 2018	
May 20, 2018	
June 20, 2018	
	<hr/> Total Payments = \$



**REQUESTED BY:**

Parker & Covert LLP  
for the benefit of the  
Santa Ana Unified School District

**WHEN RECORDED RETURN TO:**

Parker & Covert LLP  
A Professional Corporation  
2520 Venture Oaks Way, Suite 190  
Sacramento, CA 95833  
Attn: Wendy Smith

**This document is recorded for the benefit of the Santa Ana Unified School District and recording is exempt from recording fees pursuant to Government Code §27383.**

**The term of this lease is less than 35 years. This transaction is exempt from documentary transfer tax under Revenue & Taxation Code §11911.**

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**LEASE/PURCHASE AGREEMENT**

between the

**SANTA ANA UNIFIED SCHOOL DISTRICT PUBLIC FACILITIES CORPORATION**

and the

**SANTA ANA UNIFIED SCHOOL DISTRICT**

Dated December 20, 2016

**Table of Contents**  
**(TO BE INSERTED)**

## LEASE/PURCHASE AGREEMENT

This Lease/Purchase Agreement, dated December 20, 2016, between the SANTA ANA UNIFIED SCHOOL DISTRICT PUBLIC FACILITIES CORPORATION (the "Corporation"), a nonprofit public benefit corporation duly organized and existing under the laws of the State of California, as lessor, and the SANTA ANA UNIFIED SCHOOL DISTRICT (the "District"), a political subdivision of the State of California duly organized and validly existing under and by virtue of the laws of the State of California, as lessee;

### WITNESSETH:

WHEREAS, the Education Code of the State of California authorizes the District to provide for the financing and refinancing of facilities for the use of the District;

WHEREAS, the District intends to finance the acquisition and construction of certain District facilities (the "Project");

WHEREAS, such financing will be accomplished by (i) the District leasing property to the Corporation pursuant to the Site Lease dated December 20, 2016 (the "Site Lease"), and recorded concurrently herewith, in exchange for an advance rental, (ii) the Corporation leasing to the District the property leased under the Site Lease pursuant to this Lease/Purchase Agreement, under which the District will be obligated to make Rental Payments (as such term is defined herein) to the Corporation, (iii) the Corporation's assignment without recourse of all rights to receive such Rental Payments to Opus Bank (the "Lender"), pursuant to the Assignment Agreement dated December 20, 2016 (the "Assignment Agreement"), and recorded concurrently herewith, in exchange for the amount of the advance rental payable under the Site Lease, and (iv) the application of the amount payable as advance rental under the Site Lease to the payment of the cost of the Project along with all related transactional costs; and

WHEREAS, the District is authorized to enter into this Lease/Purchase Agreement for the purposes and subject to the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants hereinafter contained, the parties hereby agree as follows:

### ARTICLE 1

#### DEFINITIONS; OTHER PROVISIONS OF GENERAL APPLICABILITY

Section 1.1 Definitions. For all purposes of this Lease/Purchase Agreement and of any certificate, opinion, or other document herein mentioned, unless the context otherwise requires:

The terms defined in this Section shall have the meanings herein specified and include the plural as well as the singular.

(A) All accounting terms not otherwise defined herein have the meanings assigned to them, and all computations herein provided for shall be made, in accordance with generally accepted accounting principles.

(B) All references herein to “generally accepted accounting principles” refer to such principles as they exist at the date of applicability thereof.

(C) All references herein to “Articles,” “Sections,” and other subdivisions are to the designated Articles, Sections, and other subdivisions of this Lease/Purchase Agreement as originally executed.

(D) The words “herein,” “hereof,” “hereby,” “hereunder,” and other words of similar import refer to this Lease/Purchase Agreement as a whole and not to any particular Article, Section, or other subdivision.

(E) Words of any gender shall mean and include words of all other genders.

**Applicable Environmental Laws** means and shall include, but shall not be limited to, the Comprehensive Environmental Response, Compensation, and Liability Act (“CERCLA”), 42 USC Sections 9601 et seq.; the Resource Conservation and Recovery Act (“RCRA”), 42 USC Sections 6901 et seq.; the Federal Water Pollution Control Act, 33 USC Sections 1251 et seq.; the Clean Air Act, 42 USC Sections 7401 et seq.; the California Hazardous Waste Control Law (“HWCL”), California Health & Safety Code Sections 25100 et seq.; the Hazardous Substance Account Act (“HSAA”), California Health & Safety Code Sections 25300 et seq.; the Porter-Cologne Water Quality Control Act (the “Porter-Cologne Act”), California Water Code Sections 1300 et seq.; the Air Resources Act, California Health & Safety Code Sections 3900 et seq.; the Safe Drinking Water & Toxic Enforcement Act, California Health & Safety Code Sections 25249.5 et seq.; and the regulations under each thereof; and any other local, state, and/or federal laws or regulations, whether currently in existence or hereafter enacted, that govern:

- (1) the existence, cleanup, and/or remedy of contamination on property;
- (2) the protection of the environment from spilled, deposited, or otherwise emplaced contamination;
- (3) the control of hazardous wastes; or
- (4) the use, generation, transport, treatment, removal, or recovery of Hazardous Substances, including building materials.

**Assignment Agreement** means the assignment agreement dated December 20, 2016, between the Corporation and the Lender pursuant to which the Corporation assigns all of its rights under the Site Lease and the Lease/Purchase Agreement to the Lender.

**Business Day** means any day other than a Saturday, Sunday, or a day on which banking institutions in the State of California are authorized or obligated by law or executive order to be closed.

**Code** means the Internal Revenue Code of 1986, as amended, and the regulations applicable to or issued thereunder.

**Corporation** means the Santa Ana Unified School District Public Facilities Corporation, or its successors or assigns as lessee under the Site Lease and lessor hereunder.

**District** means the Santa Ana Unified School District.

**Effective Interest Rate** means the rate of interest per annum specified on Exhibit B.

**Event of Default** means any of the events specified in Section 7.1 (Events of Default).

**Fiscal Year** means the period beginning on July 1 of each year and ending on the next succeeding June 30 or any other twelve-month period hereafter selected and designated as the official fiscal year period of the District.

**Funding Date** means the date payment is made by or on behalf of the Corporation to or for the account of the District under the Site Lease.

**Hazardous Substance** means any substance that shall, at any time, be listed as "hazardous" or "toxic" in any Applicable Environmental Law or that has been or shall be determined at any time by any agency or court to be a hazardous or toxic substance regulated under Applicable Environmental Laws; and also means, without limitation, raw materials, building components, the products of any manufacturing, or other activities on the Leased Property, wastes, petroleum, and source, special nuclear, or by-product material as defined by the Atomic Energy Act of 1954, as amended (42 USC Sections 3011 et seq.).

**Leased Property** means the real property described in Exhibit A attached to this Lease/Purchase Agreement together with all present and future improvements located thereon and equipment installed or located therein.

**Lease/Purchase Agreement** means this Lease/Purchase Agreement between the Corporation and the District, dated December 20, 2016, wherein the Corporation leases the Leased Property to the District, as originally executed and as it may from time to time be supplemented, modified, or amended pursuant to the provisions hereof.

**Lender** means Opus Bank, as assignee of the Corporation under the Assignment Agreement.

**Net Proceeds** means the amount remaining from the gross proceeds of any insurance claim or condemnation award made in connection with the Leased Property, after deducting all expenses (including attorneys' fees) incurred in the collection of such claim or award.

**Payment Date** means June 1 and December 1 in each year, commencing June 1, 2017.

**Permitted Encumbrances** means (1) liens for general ad valorem taxes and assessment, if any, not then delinquent, or that the District may, pursuant to this Lease/Purchase Agreement, permit to remain unpaid, (2) easements, rights of way, mineral rights, drilling rights, and other rights, reservations, covenants, conditions, or restrictions that exist of record as of the date of recordation of this Lease/Purchase Agreement and that the District certifies in writing will not materially impair the use of the Leased Property, (3) the Site Lease, as it may be amended from time to time, (4) the Assignment Agreement, as it may be amended from time to time, (5) any right or claim of any mechanic, laborer, materialman, supplier, or vendor not filed or perfected in the manner prescribed by law, (6) easements, rights of way, mineral rights, drilling rights, and other rights, reservations, covenants, conditions, or restrictions established following the date of recordation of this Lease/Purchase Agreement and to which the Corporation consents in writing, and (7) liens relating to special assessments levied with respect to the Leased Property. Permitted Encumbrances shall be deemed not to materially impair the District's use of the Leased Property for the purposes for which it is, or may reasonably be expected to be, held.

**Person** means a corporation, firm, association, partnership, trust, or other legal entity or group of entities, including a governmental entity or any agency or political subdivision thereof.

**Rental Payments** means the Rental Payments payable by the District pursuant to the provisions of this Lease/Purchase Agreement, as set forth in Exhibit B hereto.

**Rental Period** means the six-month period ending on the Payment Date.

**Site Lease** means the Site Lease between the District and the Corporation, dated December 20, 2016, wherein the District leases the Leased Property to the Corporation, as originally executed and as it may from time to time be supplemented, modified, or amended pursuant to the provisions hereof and thereof.

**State** means the State of California.

**Statement, Certificate, Request, Requisition, and Order of the District** mean, respectively, a written statement, certificate, request, requisition, or order signed in the name of the District by the President, Vice President and/or Clerk of the District and the Superintendent and Assistant Superintendent of Business Services, along with, their designees, or any other person authorized by the District to execute such instruments. Any such instrument and supporting opinions or representations, if any, may, but need not, be combined in a single instrument with any other instrument, opinion or representation, and the two or more so combined shall be read and construed as a single instrument.

**Tax Certificate** means the tax certificate delivered by the District at the time of the execution and delivery of this Lease/Purchase Agreement, as the same may be further amended or supplemented in accordance with its terms.

Section 1.2 Notices. All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed given when delivered or mailed by registered mail, postage prepaid, to:

District: Santa Ana Unified School District  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
Attention: Superintendent

or, if to the Corporation, addressed to the Corporation as follows:

Corporation: Santa Ana Unified School District Public Facilities  
Corporation  
1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
Attention: Superintendent

or, if to the Lender, addressed to the Lender as follows:

Lender: Opus Bank  
915 Highland Point Drive, Suite 250  
Roseville, CA 95678  
Attention: Dmitry Semenov

The District, the Corporation, and the Lender may, by notice given hereunder, designate any further or different address to which subsequent notices shall be sent.

Section 1.3 Successors and Assigns. Whenever in this Lease/Purchase Agreement either the District, the Corporation, or the Lender is named or referred to, such reference shall be deemed to include the successors or assigns thereof, and all the covenants and agreements in this Lease/Purchase Agreement contained by, on behalf of, or for the benefit of the District, the Corporation, or the Lender shall bind and inure to the benefit of the respective successors and assigns thereof whether so expressed or not.

Section 1.4 Benefits of Agreement. Nothing in this Lease/Purchase Agreement expressed or implied is intended or shall be construed to give to any person other than the District, the Corporation, and the Lender, as the Corporation's assignee, any legal or equitable right, remedy, or claim under or in respect of this Lease/Purchase Agreement or any covenant, condition, or provision therein or herein contained; and all such covenants, conditions, and provisions are and shall be held to be for the sole and exclusive benefit of the District, the Corporation, and the Lender, as the Corporation's assignee.

Section 1.5 Amendments. This Lease/Purchase Agreement may be altered, amended, or modified in writing as may be mutually agreed by the District and the Corporation (or its assignee) subject to the prior written approval of the Lender.

Section 1.6 Effect of Headings and Table of Contents. The headings or titles of the several Articles and Sections hereof, and any table of contents appended to copies hereof, shall be solely for convenience of reference and shall not affect the meaning, construction, or effect of this Lease/Purchase Agreement.

Section 1.7 Validity and Severability. If any one or more of the provisions contained in this Lease/Purchase Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, then such provision or provisions shall be deemed severable from the remaining provisions contained in this Lease/Purchase Agreement and such invalidity, illegality, or unenforceability shall not affect any other provision of this Lease/Purchase Agreement, and this Lease/Purchase Agreement shall be construed as if such invalid or illegal or unenforceable provision had never been contained herein. The District and the Corporation hereby declare that they would have entered into this Lease/Purchase Agreement and each and every other Section, paragraph, sentence, clause, or phrase hereof irrespective of the fact that any one or more Sections, paragraphs, sentences, clauses, or phrases of this Lease/Purchase Agreement may be held illegal, invalid, or unenforceable.

If for any reason it is held that any of the covenants and conditions of the District hereunder, including the covenant to pay Rental Payments hereunder, is unenforceable for the full term hereof, then and in such event this Lease/Purchase Agreement is and shall be deemed to be a lease from year to year under which the Rental Payments are to be paid by the District annually in consideration of the right of the District to possess, occupy, and use the Leased Property, and all of the rental and other terms, provisions, and conditions of this Lease/Purchase Agreement, except to the extent that such terms, provisions, and conditions are contrary to or inconsistent with such holding, shall remain in full force and effect.

Section 1.8 Governing Law. This Lease/Purchase Agreement shall be governed by and construed in accordance with the laws of the State of California.

Section 1.9 Execution in Counterparts. This Lease/Purchase Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

## ARTICLE 2 REPRESENTATIONS OF CORPORATION AND DISTRICT

Section 2.1 Representations of Corporation. The Corporation represents and covenants for the benefit of the District and its assignees as follows:

(A) Valid Existence. The Corporation has been duly organized and is validly existing as a nonprofit public benefit corporation under the laws of the State of California.

(B) Power to Enter into Agreements. The Corporation is authorized under the terms of its articles of incorporation and bylaws to enter into the Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement, and perform all of its obligations thereunder and hereunder.



(C) Due Authorization and Execution. The Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement have been duly authorized by all necessary action on the part of the Corporation. The representatives of the Corporation executing this Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement are fully authorized to execute the same under official action taken by the Board of Directors of the Corporation.

(D) Enforceability of Agreements. The Corporation represents, covenants, and warrants that all requirements have been met and procedures have occurred in order to ensure the enforceability of the Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement (except as such enforceability may be limited by bankruptcy, insolvency, or other laws affecting creditors' rights generally and by the application of equitable principles).

Section 2.2 Representations of District. The District hereby represents to the Corporation as follows:

(A) Valid Existence. The District has been duly organized and is validly existing as a school district under the laws of the State of California.

(B) Power to Enter into Agreements. The District is authorized under the California Education Code to enter into the Site Lease and this Lease/Purchase Agreement and perform all of its obligations thereunder and hereunder.

(C) Due Authorization and Execution. The Site Lease and this Lease/Purchase Agreement have been duly authorized by all necessary action on the part of the District. The representatives of the District executing this Lease/Purchase Agreement and the Site Lease are fully authorized to execute the same under official action taken by the District.

(D) Enforceability of Agreements. The District represents, covenants, and warrants that the Site Lease and this Lease/Purchase Agreement are valid and binding obligations of the District, enforceable in accordance with their respective terms, except as such enforceability may be limited by bankruptcy, insolvency or other laws affecting creditors' rights generally and by the application of equitable principles.

(E) No Violation of Law or Breach of Contract. The execution and delivery of the Site Lease and this Lease/Purchase Agreement and compliance with the provisions thereof and hereof will not (i) violate any applicable provision of statutory law or regulation, (ii) breach or otherwise violate any existing obligation of the District under any court order or administrative decree to which the District is subject, or (iii) breach, or result in a default under, any loan agreement, note, resolution, indenture, contract, agreement, or other instrument (including without limitation, the Prior Certificates) to which the District is a party or is otherwise subject or bound.

(F) No Adverse Litigation. No litigation is pending before any court or administrative agency or, to the knowledge of the District, threatened against the District (i) regarding the Leased Property or the District's use of the Leased Property for the purposes contemplated by the Site Lease or this Lease/Purchase Agreement or (ii) that will materially

adversely affect the ability of the District to perform its obligations under the Site Lease and this Lease/Purchase Agreement.

(G) No Defaults. At no time in the last ten (10) years has the District failed to appropriate funds for or defaulted under any of its payment or performance obligations or covenants, either under any financing lease of the same general nature as this Lease/Purchase Agreement, or under any of its bonds, notes, or other debt obligations.

(H) Fee Title; Encumbrances. The District is the owner in fee of title to the Leased Property. No lien or encumbrance on the Leased Property materially impairs the District's use of the Leased Property for the purposes for which it is, or may reasonably be expected to be, held. The Site Lease and this Lease/Purchase Agreement are the only leases that encumber the Leased Property.

(I) Use of the Leased Property. During the term of this Lease/Purchase Agreement, the Leased Property will be used by the District only for the purpose of performing one or more governmental or proprietary functions of the District consistent with the permissible scope of the District's authority.

(J) Essential Facilities. The Leased Property is essential to the fulfillment of the District's governmental purposes.

(K) Current Compliance. The District is in all material respects in compliance with all laws, regulations, ordinances, and orders of public authorities applicable to the Leased Property.

(L) Hazardous Substances. To the best of the District's knowledge, the Leased Property is free of all Hazardous Substances that would impair the District's use of the Leased Property for the purposes for which it is, or may reasonably be expected to be, held or that will materially adversely affect the ability of the District to perform its obligations under the Site Lease and this Lease/Purchase Agreement.

(M) Flooding Risk. To the best of the District's knowledge, the Leased Property is not located in a "Special Flood Hazard Area" shown on a Flood Hazard Boundary Map or a Flood Insurance Rate Map used in connection with the National Flood Insurance Program and has not been subject to material damage from flooding within the last ten (10) years.

(N) Value of Leased Property. The insured value of the Leased Property is at least \$\_\_\_\_\_.

(O) Useful Life. The Leased Property will have a useful life that extends to at least \_\_\_\_\_.

(P) Financial Condition. The financial statements of the District for the year ended June 30, 2015, supplied to the Lender (i) were prepared in accordance with generally accepted accounting principles, consistently applied, and (ii) fairly present the District's financial

condition as of the date of the statements. There has been no material adverse change in the District's financial condition subsequent to June 30, 2016.

(Q) Education Code Section 17150.1 Notification. By correspondence dated November 4, 2016, which date was at least 30 days before the District approved the execution and delivery of this Lease/Purchase Agreement on December 13, 2016, the District notified the Orange County Superintendent of Schools and the Orange County Auditor-Controller of this anticipated transaction. Attached to the notice were a preliminary repayment schedule for this Lease/Purchase Agreement, evidence of the ability of the District to repay this Lease/Purchase Agreement, and a preliminary summary of the related costs of issuance, which information was also provided to the members of the District and the public.

(R) Role of the Lender. The District acknowledges that:

(1) The Lender is acting solely as assignee of the Corporation's interests in the Lease/Purchase Agreement for its own loan account and not as a fiduciary for the District or in the capacity of broker, dealer, municipal securities underwriter, placement agent, or municipal advisor;

(2) The Lender has not provided, and will not provide, financial, legal (including securities law), tax, accounting or other advice to or on behalf of the District (including to any financial advisor or placement agent engaged by the District) with respect to the structuring of the financing or the execution and delivery of this Lease/Purchase Agreement;

(3) The Lender has no fiduciary duty pursuant to Section 15B of the Securities Exchange Act of 1934, as amended, to the District with respect to the transactions relating to the structuring of the financing or the execution and delivery of this Lease/Purchase Agreement and the discussions, undertakings, and procedures leading thereto;

(4) Each of the District and its financial advisor has sought and shall seek and obtain financial, legal (including securities law), tax, accounting and other advice (including as it relates to structure, timing, terms and similar matters) with respect to the lease financing transaction from its financial, legal, tax, and other advisors (and not the Lender or its affiliates) to the extent that the District or its financial advisor desires to, should, or needs to obtain such advice;

(5) The Lender has expressed no view regarding the legal sufficiency of its representations for purposes of compliance with any legal requirements applicable to any other party, including but not limited to the District's financial advisor or placement agent (if any), or the correctness of any legal interpretation made by counsel to any other party, including but not limited to counsel to the District's financial advisor or placement agent (if any), with respect to any such matters; and

(6) The transactions between the District and the Lender are arm's length, commercial transactions in which the Lender is acting and has acted solely as a principal

and for its own interest, and the Lender has not made recommendations to the District with respect to the transactions relating to this Lease/Purchase Agreement.

### ARTICLE 3 LEASE OF LEASED PROPERTY

Section 3.1 Lease of Leased Property. The Corporation hereby demises and leases to the District, and the District hereby rents and hires from the Corporation, the Leased Property in accordance with the provisions of this Lease/Purchase Agreement, to have and to hold for the term of this Lease/Purchase Agreement.

Section 3.2 No Merger of Estates. The leasing by the Corporation to the District of the Leased Property pursuant to this Lease/Purchase Agreement shall not effect or result in a merger of the District's leasehold estate pursuant hereto and its fee estate. The Corporation shall continue to have and hold a leasehold estate in the Leased Property pursuant to the Site Lease throughout the term thereof and the term of this Lease/Purchase Agreement. As to the Leased Property, this Lease/Purchase Agreement shall be deemed and constitute a sublease.

Section 3.3 Lease Term; Occupancy.

(A) Term. The term of this Lease/Purchase Agreement shall commence on the Funding Date and shall end on \_\_\_\_\_, unless such term is extended or sooner terminated as hereinafter provided. If on \_\_\_\_\_, the obligation to make Rental Payments hereunder shall have been abated at any time and for any reason and not otherwise paid from rental abatement insurance or other sources, or the District shall have defaulted in its payment of Rental Payments hereunder or any Event of Default has occurred and continues without cure by the District, then the term of this Lease/Purchase Agreement shall be extended for the actual period of abatement or for so long as the default remains uncured, but not to exceed ten (10) years. When the aggregate amount of Rental Payments paid under this Lease/Purchase Agreement equals the total amount of Rental Payments originally scheduled herein, and the District has paid and performed in full all of its other obligations under this Lease/Purchase Agreement, the term of this Lease/Purchase Agreement shall end ten (10) days thereafter or ten (10) days after written notice by the District to the Corporation, whichever is earlier.

(B) Occupancy. The District will take possession of the Leased Property upon commencement of the term of this Lease/Purchase Agreement.

Section 3.4 Modifications to the Leased Property. Subject to Section 5.5 (Liens and Encumbrances) hereof, the District shall, at its own expense, have the right to remodel, make alterations or improvements to, or attach fixtures, structures, or signs to the Leased Property if the alterations, improvements, fixtures, structures, or signs are necessary or beneficial for the use of the Leased Property by the District, provided, however, that such actions by the District shall not materially adversely affect the value of the Leased Property.

Section 3.5 Title to the Leased Property. At all times during the term of this Lease/Purchase Agreement, the District will hold fee title to the Leased Property, subject to the Site Lease and Permitted Encumbrances. During the term of this Lease/Purchase Agreement, the

Corporation does and shall hold a leasehold interest in the Leased Property pursuant to the Site Lease. Upon the termination or expiration of the term of this Lease/Purchase Agreement (other than under Section 7.2(A) (Remedies on Default – Termination of Lease) hereof) or upon payment in full of all Rental Payments, the Corporation's leasehold interest in the Leased Property will automatically terminate.

Section 3.6 Actions in the Event of Uninsured Casualty.

(A) Substitution of Property. If the Leased Property is damaged or destroyed owing to a risk (such as earthquake) against which the District is not insured and for which rental abatement insurance is not available, the District shall substitute under the Site Lease and this Lease/Purchase Agreement one or more parcels of real property owned by the District, to the extent available, (a) that are subject only to encumbrances that do not materially impair the ability of the District to perform its obligations under the Site Lease and this Lease/Purchase Agreement and (b) the insured value of which is at least one hundred ten percent (110%) of the unpaid principal components of the Rental Payments. Any substitution of property under this Section 3.6(A) shall be made in accordance with the provisions of Section 3.7 (Substitution, Addition or Deletion).

(B) Refinancing. If the District is unable to substitute real property for the Leased Property in the amount required under subsection A above, the District may prepay principal components of the Rental Payments (without prepayment penalty) in an amount such that the insured value of the undamaged Leased Property is at least one hundred ten percent (110%) of the remaining unpaid principal components of the Rental Payments.

(C) Subordination. If the District is unable to implement (A) above or does not exercise its option under (B) above, the District and the Corporation hereby agree that the obligations evidenced by this Lease/Purchase Agreement shall be the senior encumbrance on the Leased Property and any future encumbrance, including without limitation any lease, mortgage, deed of trust or security interest, shall be subordinate to this Lease/Purchase Agreement and there shall be no payments during the term of this Lease/Purchase Agreement on the obligations evidenced or secured thereby until all of the scheduled Rental Payments set forth on Exhibit B hereto have been paid in full.

Section 3.7 Substitution, Addition or Deletion. The District may substitute alternate real property for any real property that constitutes the Leased Property, or add or delete real property that constitutes the Leased Property for purposes of the Site Lease and this Lease/Purchase Agreement, or alter the term of the Site Lease and this Lease/Purchase Agreement as to any portion of the property constituting the Leased Property with the prior written consent of the Lender, which consent shall not be unreasonably withheld. Any substitution, addition, or deletion of real property hereunder shall occur only after the District shall have filed with the Lender all of the following:

(A) Documents. Executed copies of the amended Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement containing the amended description of the Leased Property.

(B) Recording. A Statement of the District certifying that the amended Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement, or memoranda thereof, have been duly recorded in the official records of the County of Orange.

(C) Insured Value. Evidence showing that the insured value of the property that will constitute the Leased Property after such substitution, addition, deletion, or change of term will be at least equal to 110% of the outstanding principal component of Rental Payments.

(D) Fair Rental Value. A Statement of the District certifying that the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term has a fair rental value, for each Rental Period and in the aggregate, that is at least equal to the remaining Rental Payments for each Rental Period and in the aggregate.

(E) No Prior Liens. A Statement of the District certifying that the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term is not subject to any liens securing monetary obligations (other than Permitted Encumbrances), unless such liens are subordinate to the interest of the Corporation created by this Lease/Purchase Agreement.

(F) Essential Leased Property; No Abatement. A Statement of the District certifying that the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term (i) is essential to the fulfillment of the District's governmental purposes and (ii) is not subject to an event giving rise to an abatement of Rental Payments under Section 4.7 (Abatement of Rental) hereof.

(G) No Effect on Occupancy; Useful Life. A Statement of the District certifying that such substitution, addition, deletion, or change of term does not adversely affect the District's use and occupancy of the Leased Property and that the Leased Property, as amended, has a useful life extending at least to the date of termination of this Lease/Purchase Agreement.

(H) Opinion of Counsel. An opinion of counsel, in form and substance satisfactory to the Lender, stating that the amendments to the Site Lease, this Lease/Purchase Agreement, and the Assignment Agreement that implement the substitution, addition, deletion, or change of term (1) are authorized or permitted by and comply with the Constitution and laws of the State of California; (2) upon execution and delivery will be valid, binding, and enforceable obligations of the District; and (3) does not cause, in and of itself, the interest components of the Rental Payments to be includible in gross income for federal income tax purposes and does not cause a reissuance for federal tax purposes.

(I) Environmental Survey. An environmental survey or survey with respect to the substituted real property and other documents that the Lender may reasonably require; provided, however, that, if the environmental studies have recommended that remedial action be taken with respect to the substituted real property so that it will be in compliance with Applicable Environmental Laws, the Lender may refuse to consent to the substitution until such time as the remedial action has been completed and the Lender has received assurances to its satisfaction that the substituted real property is in compliance with such Applicable Environmental Laws.

Upon the submission to the Lender of the information set forth above following designation of the alternate property, the Lender may initially request additional evidence or other such information from the District regarding the insurable value of the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term, indicating that such value is in excess of the then unpaid principal component of the Rental Payments. The District shall promptly respond to any such request from the Lender for additional information. If further evidence and information is necessary to establish the insurable value of the property, an independent appraisal may be required by the Lender, and in such event, the District will provide such independent appraisal to the Lender upon request at the Lender's expense.

Such other information, documents, and instruments as the Lender shall reasonably request, including (if requested and at the Lender's expense) an independent appraisal or evidence of the insurable value of the property that will constitute the Leased Property after the substitution, addition, deletion, or change of term indicating that such value is in excess of the then unpaid principal component of the Rental Payments.

#### ARTICLE 4 RENTAL PAYMENTS

Section 4.1 Rental Payments. The District agrees to pay to the Corporation, its successor or assigns, as rental for the use of the Leased Property (subject to the provisions of Section 4.7 (Abatement of Rental) hereof) the following amounts, at the following times, in the manner hereinafter set forth:

(A) Amount and Timing. The District shall pay Rental Payments, comprising principal and interest components, in installments of the amounts and at the times set forth in the Schedule of Rental Payments attached as Exhibit B hereto. The interest components of the Rental Payments shall be paid by the District as and constitute interest paid on the principal components of the Rental Payments.

(B) Extension of Lease Term. If the term of this Lease/Purchase Agreement shall have been extended pursuant to Section 3.3 (Lease Term; Occupancy) hereof because of an abatement of rental, Rental Payments shall continue to be due as described herein. Rental Payment installments shall continue to be payable in installments on April 1 and October 1 in each year, continuing to and including the date of termination of this Lease/Purchase Agreement. Upon such extension of this Lease/Purchase Agreement, the principal and interest components of the Rental Payments shall be established so that the principal components will, in the aggregate, be sufficient to pay all unpaid principal components and the interest components will be sufficient to pay all unpaid interest components plus interest on the extended principal components at the Effective Interest Rate, computed on the basis of a 360-day year composed of twelve 30-day months.

(C) Rental Period. Each payment of Rental Payments shall be for the use of the Leased Property for the six-month period ending on the Payment Date.

(D) Medium and Place of Payment. Each installment of rental payable hereunder shall be paid in lawful money of the United States of America to or upon the order of the Lender, as assignee of the Corporation.

(E) Rate on Overdue Rental Payments. Any Rental Payment installment that is not paid when due shall bear interest at the rate of **five percent (5%)**, or such lesser rate allowed by law, from the date the installment was due hereunder until the same shall be paid.

Section 4.2 Allocation of Rental Payments. All Rental Payments received shall be applied first to the interest components of the Rental Payments due hereunder, then to the principal components of the Rental Payments due hereunder, but no such application of any payments that are less than the total amount of Rental Payments due and owing shall be deemed a waiver of any default hereunder.

Section 4.3 No Offsets. Notwithstanding any dispute between the Corporation and the District, the District shall make all Rental Payments when due without deduction or offset of any kind and shall not withhold any Rental Payments pending the final resolution of such dispute. If it is determined that the District was not liable for the Rental Payments or any portion thereof, the payments or excess payments, as the case may be, shall, at the option of the District, be credited against subsequent Rental Payments due hereunder or be refunded at the time of such determination.

Section 4.4 Net Lease. This Lease/Purchase Agreement shall be deemed and construed to be a "net-net-net lease" and the District hereby agrees that the Rental Payments shall be an absolute net return to the Corporation, free and clear of any expenses, charges, or setoffs whatsoever.

Section 4.5 Pledge of Redevelopment Revenues.

(A) Pledge of Redevelopment Revenues. The District hereby pledges to the Corporation, all of the tax increment redevelopment revenues paid to the District by: the former Orange County Redevelopment Agency, the former Orange Redevelopment Agency, the former Santa Ana Redevelopment Agency and the former Tustin Redevelopment Agency (the "Redevelopment Revenues") in order to secure the payment of the Rental Payments. Such pledge shall constitute a first lien on and security interest in the Redevelopment Revenues for the payment of the Rental Payments, shall be valid and binding from and after execution of this Lease/Purchase Agreement, and shall be irrevocable until all of the Rental Payments have been made.

(B) General Fund. To the extent Redevelopment Revenues are insufficient to make Annual Rental Payments on the Certificates, the District covenants to appropriate sufficient funds for such payments from its General Fund or other funds available to make such Rental Payments.

Section 4.6 Covenant to Budget and Appropriate. The District covenants and agrees to take such action as may be necessary to include all Rental Payments due hereunder in its annual budgets and to make the necessary annual appropriations for all such Rental Payments. Annually within thirty (30) days of the adoption of the budget, the District will furnish to the Lender a Certificate of the District certifying that such budget contains the necessary appropriation for all



Rental Payments. If requested in writing by the Lender, the District will furnish a copy of such budget.

The agreements and covenants on the part of the District herein contained shall be deemed to be and shall be construed to be duties imposed by law and it shall be the duty of each and every public official of the District to take such action and do such things as are required by law in the performance of the official duty of such officials to enable the District to carry out and perform the agreements and covenants in this Lease/Purchase Agreement agreed to be carried out and performed by the District.

Section 4.7 Abatement of Rental. Rental Payments shall be abated proportionately during any period in which, by reason of damage to, destruction of, taking under the power of eminent domain (or sale to any entity threatening the use of such power) of, or title defect with respect to any portion of the Leased Property, there is substantial interference with the use and possession of the Leased Property or a portion thereof. The amount of abatement shall be such that the resulting Rental Payments represent fair consideration for the use and possession of the portion of the Leased Property not so interfered with. Such abatement shall commence with the date of such interference and shall end only with cure thereof.

Section 4.8 No Termination Upon Damage or Destruction. The District waives the benefits of Civil Code Sections 1932, subd. 1 and subd. 2, and 1933, subd. 4, and any and all other rights to terminate this Lease/Purchase Agreement by virtue of any damage to or destruction of the Leased Property.

Section 4.9 Contributions/Advances. Nothing contained in this Lease/Purchase Agreement shall prevent the District from making contributions or advances to the Corporation from time to time for any purpose now or hereafter authorized by law, including the making of repairs to, or the restoration of, the Leased Property in the event of damage to or the destruction of the Leased Property.

Section 4.10 Prepayment. On any date on or after December 20, 2023, at par, \_\_\_\_\_, the District may prepay its obligations hereunder in whole by paying to the Lender a prepayment price equal to 100% of the unpaid principal components of the Rental Payments, plus interest thereon from the last Payment Date to the date fixed for prepayment at the Effective Interest Rate, computed on the basis of a 360-day year composed of twelve 30-day months, plus the amount of any interest components of the Rental Payments then in default or that were abated and that have not been otherwise paid from rental abatement insurance or other sources or paid during an extension of the Lease Term, or \_\_\_\_\_.

The District shall, at least forty-five (45) days prior to such prepayment, notify the Lender of its intention to prepay its obligations hereunder. The District agrees that, if, following such prepayment, the Leased Property is damaged or destroyed or taken by eminent domain, it is not entitled to, and by such prepayment waives the right of, abatement of such prepaid Rental Payments and shall not be entitled to any reimbursement of such Rental Payments. Upon such prepayment, and satisfaction of all other obligations of the District hereunder, the term of this Lease/Purchase Agreement shall terminate.

## ARTICLE 5 COVENANTS

Section 5.1 Quiet Enjoyment. The Corporation hereby covenants to provide the District during the term of this Lease/Purchase Agreement with quiet use and enjoyment of the Leased Property and the District shall during the term of this Lease/Purchase Agreement peaceably and quietly have, hold, and enjoy the Leased Property without suit, trouble, or hindrance from the Corporation, so long as the District observes and performs its covenants and agreements and is not in default hereunder.

Section 5.2 Right of Entry. Upon reasonable notice and in accordance with District policies regarding entry into school sites, the Corporation and its assignees shall have the right (but not the duty) to enter the Leased Property during reasonable business hours (and in emergencies at all times) (a) to inspect the same, (b) for any purpose connected with the Corporation's or the District's rights or obligations under this Lease/Purchase Agreement, and (c) for all other lawful purposes.

Section 5.3 Maintenance of the Leased Property by District. The District agrees that, at all times during the term of this Lease/Purchase Agreement, the District will, at the District's own cost and expense, maintain, preserve, and keep the Leased Property and every portion thereof in good repair, working order, and condition and that the District will from time to time make or cause to be made all necessary and proper repairs, replacements, and renewals.

Section 5.4 Taxes and Other Governmental Charges; Utility Charges; Contest of Charges.

(A) Taxes and Other Governmental Charges on the Leased Property. The parties to this Lease/Purchase Agreement contemplate that the Leased Property will be used for governmental purposes of the District and, therefore, that the Leased Property will be exempt from all taxes presently assessed and levied with respect to property. In the event that the use, possession, or acquisition by the District, the Corporation, or the Lender of the Leased Property, or the assignment of the Corporation's interests therein to the Lender, is found to be subject to taxation in any form, the District will pay during the term of this Lease/Purchase Agreement, as the same respectively become due, all taxes and governmental charges of any kind whatsoever that may at any time be lawfully assessed or levied against or with respect to the Leased Property, and any equipment or other property acquired by the District in substitution for, as a renewal or replacement of, or a modification, improvement or addition to the Leased Property; provided that, with respect to any governmental charges or taxes that may lawfully be paid in installments over a period of years, the District shall be obligated to pay only such installments as are accrued during such time as this Lease/Purchase Agreement is in effect.

(B) Utility Charges. The District shall pay or cause to be paid all gas, water, steam, electricity, heat, power, air conditioning, telephone, utility, and other charges incurred in the operation, maintenance, use, occupancy, and upkeep of the Leased Property.

(C) Contest of Charges. The District may, at the District's expense and in its name, in good faith contest any such taxes, assessments, or other charges and, in the event of any

such contest, may permit the taxes, assessments, or other charges so contested to remain unpaid during the period of such contest and any appeal therefrom unless the Lender shall notify the District that, in the opinion of independent counsel, by nonpayment of any such items, the interest of the Lender in the Leased Property will be materially endangered or the Leased Property, or any part thereof, will be subject to loss or forfeiture, in which event the District shall promptly pay such taxes, assessments, or charges or provide the Lender with full security against any loss that may result from nonpayment, in form satisfactory to the Lender.

Section 5.5 Liens and Encumbrances.

(A) Liens. If the District shall at any time during the term of this Lease/Purchase Agreement cause any changes, alterations, additions, improvements, or other work to be done or performed or materials to be supplied, in or upon the Leased Property, the District shall pay, when due, all sums of money that may become due for, or purporting to be for, any labor, services, materials, supplies, or equipment furnished or alleged to have been furnished to or for the District in, upon or about the Leased Property and shall keep the Leased Property free of any and all mechanics' or materialmen's liens or other liens against the Leased Property or the Corporation's interest therein. In the event any such lien attaches to or is filed against the Leased Property or the Corporation's interest therein, the District shall cause each such lien to be fully discharged and released at the time the performance of any obligation secured by any such lien matures or becomes due, except that if the District desires to contest any such lien it may do so in good faith. If any such lien is reduced to final judgment and such judgment or such process as may be issued for the enforcement thereof is not promptly stayed, or if so stayed and the stay thereafter expires, the District shall forthwith pay (or cause to be paid) and discharge such judgment. The District agrees to and shall, to the maximum extent permitted by law, indemnify and hold the Corporation, the Lender, their directors, agents, successors and assigns, harmless from and against, and defend each of them against, any claim, demand, loss, damage, liability or expense (including reasonable attorney's fees) as a result of any such lien or claim of lien against the Leased Property or the Corporation's interest therein.

(B) Encumbrances. Except as provided in this Article 5, the District shall not, directly or indirectly, create, incur, assume or suffer to exist any mortgage, pledge, lien, charge, encumbrance, or claim on or with respect to the Leased Property that materially impairs the District's use of the Leased Property for the purposes for which it is, or may reasonably be expected to be, held (referred to herein as an "encumbrance"). Except as expressly provided in this Article 5, the District shall promptly, at its own expense, take such action as may be necessary to duly discharge or remove any such encumbrance for which it is responsible, if the same shall arise at any time; provided that the District may in good faith contest any such encumbrance, if it provides security to the Lender against any loss or forfeiture. The District shall reimburse the Lender for any expense incurred by it in order to discharge or remove any such encumbrance. If the District is unable to discharge or remove any such encumbrance, the District shall substitute under the Site Lease and this Lease/Purchase Agreement one or more parcels of real property owned by the District, to the extent available, (a) that are subject only to encumbrances that do not materially impair the ability of the District to perform its obligations under the Site Lease and this Lease/Purchase Agreement and (b) the insured value of which is at least one hundred ten percent (110%) of the unpaid principal components of the Rental Payments.

Section 5.6 Environmental Covenants.

(A) Compliance with Laws; No Hazardous Substances. The District will comply with all Applicable Environmental Laws with respect to the Leased Property and will not use, store, generate, treat, transport, or dispose of any Hazardous Substance thereon or in a manner that would cause any Hazardous Substance to later flow, migrate, leak, leach, or otherwise come to rest on or in the Leased Property. The District shall indemnify and hold the Corporation, and the Lender harmless from any liabilities, damages, or expenses incurred in connection with a violation by the District of this Section 5.6(A).

(B) Remediation. The District shall conduct and complete all investigations, studies, sampling and testing, and all remedial, removal, and other actions necessary to clean up and remove all Hazardous Substances on, from, or affecting the Leased Property, in accordance with all Applicable Environmental Laws and (b) in accordance with the orders and directives of all Federal, State and local governmental authorities.

(C) Notification of the Lender. The District will transmit copies of all notices, orders, or statements received from any governmental entity concerning violations or asserted violations of Applicable Environmental Laws with respect to the Leased Property and any operations conducted thereon or any conditions existing thereon to the Lender, and the District will notify the Lender in writing immediately of any release, discharge, spill, or deposit of any Hazardous Substance that has occurred or is occurring that in any way affects or threatens to affect the Leased Property, or the people, structures, or other property thereon, provided that no such notification shall create any liability or obligation on the part of the Lender.

(D) Access for Inspection. The District will permit the Lender, its agents, or any experts designated by the Lender to have full access to the Leased Property during reasonable business hours for purposes of such independent investigation of compliance with all Applicable Environmental Laws, provided that the Lender has no obligation to do so, or any liability for any failure to do so, or any liability should it do so.

Section 5.7 Assignment and Subleasing by District. Neither this Lease/Purchase Agreement nor any interest of the District hereunder shall be mortgaged, pledged, assigned, sublet, or transferred by the District by voluntary act or by operation of law or otherwise, except with the prior written consent of the Lender, which, in the case of subletting, shall not be unreasonably withheld; provided such subletting shall not affect the tax-exempt status of the interest components of the Rental Payments payable by the District hereunder. No such mortgage, pledge, assignment, sublease, or transfer shall in any event affect or reduce the obligation of the District to make the Rental Payments required hereunder.

Notwithstanding the foregoing, the District may allow occasional use of the Leased Property by civic groups pursuant to the provisions of the Civic Center Act (California Education Code sections 38130 and following), or other applicable laws, and by State and local agencies for their governmental purposes pursuant to joint use agreements and similar arrangements.

Section 5.8 District Consent to Assignments. The Corporation's rights under the Site Lease and this Lease/Purchase Agreement, including the right to receive and enforce payment of the Rental Payments, are being assigned to the Lender pursuant to the Assignment Agreement. The District hereby consents to such assignments and to any additional assignment of such rights by the Lender or its assignees. The District agrees to execute all documents, including notices of assignment and chattel mortgages or financing statements that may be reasonably requested by the Lender or its assignees to protect their interests in the Leased Property and in this Lease/Purchase Agreement.

The Lender reserves the right – without the consent of (but with written notice to) the District – to assign, sell or otherwise transfer this Lease/Purchase Agreement to a Qualified Assignee. "Qualified Assignee" means (a) any "qualified institutional buyer" as defined in Rule 144A promulgated by the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, or (b) any affiliate of the Lender. Upon any assignment or transfer of this Lease/Purchase Agreement, the District agrees to execute such instrument of transfer as may be reasonably requested by the Lender, including but not limited to acknowledgement of an assignment or other evidence of transfer of this Lease/Purchase Agreement. The District shall keep, or cause to be kept, a complete and accurate record of all assignments in form necessary to comply with Section 149(a) of the Code. For this purpose, the District shall act as its Registration Agent. Upon any assignment or transfer of this Lease/Purchase Agreement, the District agrees to execute such instrument of transfer as may be reasonably required by the Lender, including by not limited to an endorsement or other evidence of transfer to this Lease/Purchase Agreement. Following any such assignment, transfer or conveyance by the Lender to the assignee or the Loan Servicer (as hereafter provided), if the Lender receives any notices or disclosures from the District under this Lease/Purchase Agreement, the Site Lease, or the Assignment Agreement, or as otherwise related to the refinancing of the Prior Certificates, the Lender shall deliver the same to the assignee or the Loan Servicer in the form received. Nothing herein shall limit the right of the Lender or its assignees to sell or assign participation interests in this Lease/Purchase Agreement to one or more entities listed in (a) or (b), provided that any participation, custodial or similar agreement under which multiple ownership interests in this Lease/Purchase Agreement are created shall provide the method by which the owners of such interests shall establish the rights and duties of a single entity, owner, servicer or other fiduciary or agent acting on behalf of all of the assignees (herein referred to as the "Loan Servicer") to act on their behalf with respect to the rights and interests of the Lender under this Lease/Purchase Agreement, including with respect to the exercise of rights and remedies of the Lender on behalf of such owners upon the occurrence of an event of default under this Lease/Purchase Agreement.

Section 5.9 Corporation's Disclaimer of Warranties. THE CORPORATION MAKES NO AGREEMENT, WARRANTY, OR REPRESENTATION, EITHER EXPRESS OR IMPLIED, AS TO THE VALUE, DESIGN, CONDITION, HABITABILITY, MERCHANTABILITY, FITNESS FOR PARTICULAR PURPOSE, OR FITNESS FOR USE OF THE LEASED PROPERTY, OR WARRANTY WITH RESPECT THERETO. THE DISTRICT ACKNOWLEDGES THAT THE CORPORATION HAS NOT CONSTRUCTED THE LEASED PROPERTY AND IS NOT A REAL ESTATE BROKER, THAT THE DISTRICT LEASES THE LEASED PROPERTY AS-IS, ITS BEING AGREED THAT ALL OF THE AFOREMENTIONED RISKS ARE TO BE BORNE BY THE DISTRICT. In no event shall the

Corporation, or the Lender be liable for any incidental, indirect, special, or consequential damage in connection with or arising out of this Lease/Purchase Agreement or the existence, furnishing, functioning, or the District's use of the Leased Property or any item or products or services provided for in this Lease/Purchase Agreement.

Section 5.10 Corporation and Lender Not Liable; Indemnification of the Corporation, and the Lender. The Corporation and the Lender and their directors, officers, agents, and employees shall not be liable to the District or to any other party whomsoever for any death, injury, or damage that may result to any person or property by or from any cause whatsoever in, on or about the Leased Property.

The District shall to the full extent permitted by law then in effect, indemnify, protect, hold harmless, save, and keep harmless the Corporation and the Lender and its assignees (including the Lender) and their directors, officers, and employees from and against any and all liability, obligations, losses, claims, and damages whatsoever, regardless of the cause thereof, and expenses in connection therewith, including, without limitation, reasonable counsel fees and expenses, penalties and interest arising out of or as the result of (i) the District's performance of any of its obligations under this Lease/Purchase Agreement or any other agreement entered into in connection herewith or therewith, (ii) the District's maintenance of the Leased Property, (iii) the design or ownership of the Leased Property, (iv) the ordering, acquisition, use, operation, condition, purchase, delivery, rejection, storage, or return of any part of the Leased Property, or (v) any accident in connection with the operation, use, condition, possession, storage, or return of any item of the Leased Property resulting in damage to property or injury to or death to any person including, without limitation, any claim alleging latent and other defects, whether or not discoverable by the District, the Corporation, or the Lender; any claim for patent, trademark, or copyright infringement; and any claim arising out of strict liability in tort. The indemnification arising under this Section shall continue in full force and effect notwithstanding the full payment of all obligations under this Lease/Purchase Agreement or the termination of the term of this Lease/Purchase Agreement for any reason. The District, the Corporation, and the Lender mutually agree to promptly give notice to each other and the Lender of any claim or liability hereby indemnified against following either's learning thereof.

No indemnification is made under this Section or elsewhere in this Lease/Purchase Agreement for claims, losses or damages, including legal fees and expenses arising out of the willful misconduct or negligence under this Lease/Purchase Agreement by the Lender, its directors, officers, agents, employees, successors or assigns.

Section 5.11 Federal Income Tax Covenants. The District shall at all times do and perform all acts and things permitted by law and this Lease/Purchase Agreement that are necessary and desirable in order to assure that the interest component of the Rental Payments will be excludable from gross income for federal income tax purposes and shall take no action that would result in such interest not being so excludable. Without limiting the generality of the foregoing, the District agrees to comply with the provisions of the Tax Certificate. This covenant shall survive the payment in full of the District's obligations hereunder.

If Lender either (i) receives notice, in any form, from the Internal Revenue Service; or (ii) reasonably determines, based on an opinion of independent tax counsel selected by Lender and approved by the District, which approval the District shall not unreasonably withhold or delay, that the Lender may not exclude the interest component of any Rental Payment from federal gross income because the District breached a covenant contained in this Lease/Purchase Agreement, then the District shall pay to Lender, within thirty (30) days after Lender notifies the District of such determination, the amount which, with respect to Rental Payments previously paid and taking into account all penalties, fines, interest and additions to tax (including all federal, state and local taxes imposed on the interest component of all Rental Payments due through the date of such event) that are imposed on Rental Payments as a result of the loss of the exclusion, will restore Lender the same after tax yield on the transaction evidenced by this Lease/Purchase Agreement (assuming tax at the highest marginal corporate tax rate) that it would have realized had the exclusion not been lost. Additionally, the District agrees that upon the occurrence of such an event, it shall pay additional rent to Lender on each succeeding Payment Date in such amount as will maintain such after tax yield to Lender.

Section 5.12 Further Assurances. The District, the Corporation, and the Lender agree that they will, from time to time, execute, acknowledge, and deliver, or cause to be executed, acknowledged, and delivered such supplements hereto and such further instruments as may be necessary or proper to carry out the intention or to facilitate the performance of this Lease/Purchase Agreement.

Section 5.13 Financial Statements. During the term of this Lease/Purchase Agreement, the District shall furnish or cause to be furnished to the Lender, at the District's expense, (i) the audited financial statements of the District within six (6) months after the end of the Fiscal Year, or as soon as practicable thereafter, and (ii) any interim or unaudited financial statements that may be reasonably requested by the Lender as soon as available. Any audited financial statements furnished to the Lender shall be prepared in accordance with generally accepted accounting principles, consistently applied, and shall fairly present the District's financial condition as of the date of the statements.

## ARTICLE 6 INSURANCE; EMINENT DOMAIN

Section 6.1 Insurance Coverage. At its own expense, the District shall maintain (i) "all risk" property insurance (which may exclude the risk of earthquake and may exclude the risk of flood, unless the Leased Property is mapped into a flood hazard zone) insuring the Leased Property against loss or damage, which insurance shall be provided by an insurer rated no less than "A" by A.M. Best, or as otherwise approved by the Lender, in an amount equal to 100% of the replacement cost without deduction for depreciation; (ii) liability insurance that protects the Lender from liability in all events in a reasonable amount satisfactory to the Lender; (iii) rental abatement insurance in an amount equal to at least two years' Rental Payments; and (iv) workers' compensation insurance covering all employees working on, in, near or about the Leased Property.

If the Leased Property is mapped into a flood hazard zone, at its own expense, the District shall also maintain insurance insuring the Leased Property against loss or damage by flood in an

amount equal to the least of (i) the maximum amount of National Flood Insurance Program flood insurance available, (ii) the unpaid principal components of the Rental Payments, and (iii) 100% of the replacement cost of the Leased Property.

Section 6.2 Alternative Risk Management. The District may provide the insurance required by Section 6.1 (Insurance Coverage) through (1) a self-insurance method or plan of protection, but only with the Lender's prior written consent, (2) a program involving captive insurance companies, (3) participation in state or federal insurance programs, (4) participation with other public agencies in mutual or other cooperative insurance or other risk management programs, including those made available through joint exercise of powers agencies, or (5) establishment or participation in other alternative risk management programs; provided that the District may not self-insure against the risk of rental abatement. The District may not increase any of its self-insurance retention amounts with respect to the insurance required by Section 6.1 (Insurance Coverage) without the Lender's prior written consent.

Section 6.3 General Provisions. All such insurance shall be with insurers that are authorized to issue such insurance in the State of California, (other than the workers' compensation insurance) shall name the Lender as an additional insured, and shall contain a provision to the effect that such insurance shall not be cancelled or modified materially and adversely to the interest of the Lender without first giving written notice thereof to the Lender in accordance with the policy terms or memorandum of coverage. The District shall not agree to such changes' becoming effective without the Lender's prior consent, which consent shall not be unreasonably withheld. The District shall, at the Lender's request, furnish to the Lender certificates evidencing such coverage.

The "all risk" insurance shall contain a provision making any losses payable to the Lender and the District as their respective interests may appear. All insurance proceeds from rental abatement insurance shall be paid to the Lender or its assigns and shall be credited toward the payment of Rental Payments in the order in which the Rental Payments come due and payable.

Section 6.4 Advances. In the event the District shall fail to maintain the full insurance coverage required by this Lease/Purchase Agreement or shall fail to keep the Leased Property in good repair and operating condition, the Lender may (but shall be under no obligation to) purchase the required policies of insurance and pay the premiums on the same or may make such repairs or replacements as are necessary and provide for payment thereof; and the District agrees to reimburse the Lender all amounts so advanced within thirty (30) days of a written request therefor.

Section 6.5 Damage, Destruction, and Condemnation. If (a) the Leased Property or any portion thereof is damaged or destroyed, in whole or in part, or (b) title to, or the temporary use of, the Leased Property or any part thereof is taken under the exercise or threat of the power of eminent domain by any governmental body or by any person, firm or corporation acting pursuant to governmental authority, the District, the Corporation, and the Lender shall cause the proceeds of any insurance claim, condemnation award or sale under threat of condemnation to be applied to the prompt repair, reconstruction, or replacement of the Leased Property, unless the District has exercised its right to prepay this Lease/Purchase Agreement (if any) as provided herein. Any



balance of the proceeds not required for such repair, reconstruction, or replacement shall be paid to the District.

## ARTICLE 7 DEFAULT AND REMEDIES

Section 7.1 Events of Default. The following events shall be Events of Default:

(A) Payment Default. Failure of the District to pay any Rental Payments payable hereunder when the same become due and payable, time being expressly declared to be of the essence of this Lease/Purchase Agreement;

(B) Breach of Covenant. Failure of the District to keep, observe, or perform any other term, covenant or condition contained herein (other than as described in Section 7.1(C) below) to be kept or performed by the District for a period of thirty (30) days after notice of the same has been given to the District by the Lender; provided that the Lender shall not unreasonably withhold its consent to an extension of such time if corrective action is instituted by the District within the applicable period and diligently pursued until the default is corrected, except that such grace period shall not exceed sixty (60) days without the prior written consent of the Lender;

(C) Transfer of District's Interest. Assignment or transfer of the District's interest in this Lease/Purchase Agreement or any part hereof without the written consent of the Lender, either voluntarily or by operation of law or otherwise;

(D) Bankruptcy or Insolvency. Institution of any proceeding under the United States Bankruptcy Code or any federal or state bankruptcy, insolvency, or similar law or any law providing for the appointment of a receiver, liquidator, trustee, or similar official of the District or of all or substantially all of its assets, by or with the consent of the District, or institution of any such proceeding without its consent that is not permanently stayed or dismissed within sixty (60) days, or agreement by the District with the District's creditors to effect a composition or extension of time to pay the District's debts, or request by the District for a reorganization or to effect a plan of reorganization, or for a readjustment of the District's debts, or a general or any assignment by the District for the benefit of the District's creditors;

(E) Abandonment of the Leased Property. Abandonment by the District of any part of the Leased Property.

Section 7.2 Remedies on Default. Upon the occurrence and during the continuance of an Event of Default, it shall be lawful for the Corporation to exercise any and all remedies available pursuant to law or the following remedies granted pursuant to this Lease/Purchase Agreement:

(A) Continuation of Lease; Reletting.

(1) Continuation Remedies. Without terminating this Lease/Purchase Agreement, (a) to collect each Rental Payment as it becomes due and enforce any other term or provision hereof to be kept or performed by the District, regardless of whether or not the District

has abandoned the Leased Property, and/or (b) to enter, retake possession of, and re-let the Leased Property. The term "re-let" or "re-letting" as used in this Article shall include, but not be limited to, re-letting by means of the operation by the Corporation of the Leased Property.

(2) District to Remain Liable. If the Corporation does not elect to terminate this Lease/Purchase Agreement in the manner provided for in subsection (A) hereof, the District shall remain liable and agrees to keep or perform all covenants and conditions herein contained to be kept or performed by the District. If the Leased Property is not re-let, the District agrees to pay the full amount of the Rental Payments to the end of the term of this Lease/Purchase Agreement; if the Leased Property is re-let, the District agrees to pay any deficiency in rent that results therefrom. The District further agrees to pay the rent punctually at the same time and in the same manner as for the payment of Rental Payments hereunder (without acceleration), notwithstanding the fact that the Corporation may have received in previous years or may receive thereafter in subsequent years rental in excess of the Rental Payments herein specified and notwithstanding any entry or re-entry by the Corporation or proceeding brought by the Corporation to recover possession of the Leased Property.

(3) Agency. Should the Corporation elect to enter or re-enter the Leased Property as herein provided, the District hereby irrevocably appoints the Corporation as the agent and attorney-in-fact of the District to re-let the Leased Property, or any item or part thereof, from time to time, either in the Corporation's name or otherwise, upon such terms and conditions and for such use and period as the Corporation may deem advisable. The District further appoints the Corporation as its agent to remove all Persons in possession of the Leased Property and all personal property whatsoever situated upon the Leased Property and to place such personal property in storage in any warehouse or other suitable place in California, for the account of and at the expense of the District. The District hereby exempts and agrees to save harmless the Corporation from any costs, loss, or damage whatsoever arising out of, in connection with, or incident to any such retaking of possession and re-letting of the Leased Property and removal and storage of such property by the Corporation or its duly authorized agents in accordance herewith.

(4) Adequate Notice. The District agrees that the terms of this Lease/Purchase Agreement constitute full and sufficient notice of the right of the Corporation to re-let the Leased Property and to do all other acts to maintain or preserve the Leased Property as the Corporation deems necessary or desirable in the event of such retaking or re-entry without effecting a surrender of this Lease/Purchase Agreement, and further agrees that no acts of the Corporation in attempting such re-letting shall constitute a surrender or termination of this Lease/Purchase Agreement, irrespective of the use or the term for which such re-letting is made or the terms and conditions of such re-letting, or otherwise, but that, on the contrary, in the event of such default by the District the right to terminate this Lease/Purchase Agreement shall vest in the Corporation to be effected in the sole and exclusive manner provided for in subsection (A) hereof.

(5) Waiver of Right to Excess Rent; Agreement to Pay Costs. The District further waives the right to rental obtained by the Corporation in excess of the Rental Payments herein specified and hereby conveys and releases such excess to the Corporation as compensation to the Corporation for its services in re-letting the Leased Property or any items or part thereof. The District further agrees to pay the Corporation the cost of any alterations or repairs

or additions to the Leased Property or any items or part thereof necessary to place the Leased Property or any items or part thereof in condition for re-letting immediately upon notice to the District of the completion and installation of such additions or repairs or alterations.

The District hereby waives any and all claims for damages caused or that may be caused by the Corporation in entering or re-entering and taking possession of the Leased Property as herein provided and all claims for damages that may result from the destruction of or injury to the Leased Property and all claims for damages to or loss of any property belonging to the District, or any other person, that may be in or upon the Leased Property.

(B) Remedies under the Site Lease. If an Event of Default occurs and continues hereunder, the Corporation may exercise its rights under the Site Lease.

Section 7.3 No Acceleration. Notwithstanding anything herein to the contrary, there shall be no right under any circumstance to accelerate the Rental Payments or otherwise declare any Rental Payments not yet due to be immediately due and payable.

Section 7.4 No Remedy Exclusive. Each and all of the remedies given to the Corporation hereunder or by any law now or hereafter enacted are cumulative and the exercise of one right or remedy shall not impair the right of the Corporation to any or all other remedies. If any statute or rule of law validly shall limit the remedies given to the Corporation hereunder, the Corporation nevertheless shall be entitled to whatever remedies are allowable under any statute or rule of law.

Section 7.5 Corporation Defaults; District Remedies.

(A) Corporation Defaults. The Corporation shall in no event be in default in the performance of any of its obligations hereunder or imposed by any statute or rule of law unless and until the Corporation shall have failed to perform such obligation within thirty (30) days or such additional time as is reasonably required to correct any such default after notice by the District to the Corporation properly specifying wherein the Corporation has failed to perform any such obligation.

(B) District Remedies. The Corporation's failure to perform any of its obligations hereunder shall not be an event permitting the nonpayment of Rental Payments by the District. The parties hereto agree that the performance of the Corporation is unique, that the remedies at law for the Corporation's nonperformance would be inadequate, and that the District shall institute a suit for specific performance by the Corporation upon any default by the Corporation.

Section 7.6 Attorneys' Fees. Upon the occurrence of an Event of Default, the District agrees to pay to Corporation or reimburse Corporation for, in addition to all other amounts due hereunder, all of Corporation's costs of collection, including reasonable attorneys' fees, whether or not suit or action is filed thereon. Any such costs shall be immediately due and payable upon written notice and demand given to the District. If suit or action is instituted to enforce any of the terms of this Lease/Purchase Agreement, the prevailing party shall be entitled to recover from the other party such sum as the court may adjudge reasonable as attorneys' fees at trial or on appeal.

of such suit or action or in any bankruptcy proceeding, in addition to all other sums provided by law.

Section 7.7 No Additional Waiver. Failure of the Corporation to take advantage of any default on the part of the District shall not be, or be construed as, a waiver thereof, nor shall any custom or practice that may grow up between the parties in the course of administering this Lease/Purchase Agreement be construed to waive or to lessen the right of the Corporation to insist upon performance by the District of any term, covenant or condition hereof, or to exercise any rights given the Corporation on account of such default. A waiver of a particular default shall not be deemed to be a waiver of the same or any subsequent default. The acceptance of rent hereunder shall not be, nor be construed to be, a waiver of any term, covenant or condition of this Lease/Purchase Agreement.

Section 7.8 Application of Amounts Collected. All amounts collected by the Corporation under this Article shall be credited towards the Rental Payments in order of Payment Dates.

*[Signature page follows]*

IN WITNESS WHEREOF, the Corporation and the District have caused this Lease/Purchase Agreement to be executed by their respective officers thereunto duly authorized.

**SANTA ANA UNIFIED SCHOOL  
DISTRICT PUBLIC FACILITIES  
CORPORATION, Lessor**

By: \_\_\_\_\_  
[NAME/TITLE]

**SANTA ANA UNIFIED SCHOOL  
DISTRICT, Lessee**

By: \_\_\_\_\_  
[NAME/TITLE]

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                     )

On \_\_\_\_\_, before me, \_\_\_\_\_, Notary Public, personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                    )

On \_\_\_\_\_, before me, \_\_\_\_\_, Notary Public, personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)

**EXHIBIT A**  
**PROPERTY DESCRIPTION**

Real property in the City of Santa Ana, County of Orange, State of California, described as follows:

[INSERT DESCRIPTION]



**EXHIBIT B**  
**SCHEDULE OF RENTAL PAYMENTS**

[INSERT SCHEDULE]

**RECORDING REQUESTED BY:**

Parker & Covert LLP  
for the benefit of the  
Santa Ana Unified School District

**AND WHEN RECORDED RETURN TO:**

Parker & Covert LLP  
2520 Venture Oaks Way, Suite 190  
Sacramento, California 95833  
Attn: Wendy Smith

**This document is recorded for the benefit of the Santa Ana Unified School District and recording is exempt from recording fees pursuant to Government Code §27383.**

**This document is an assignment of leases whose terms are less than 35 years. This transaction is exempt from documentary transfer tax under Revenue & Taxation Code §11921.**

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**ASSIGNMENT AGREEMENT**

**between the**

**SANTA ANA UNIFIED SCHOOL DISTRICT PUBLIC FACILITIES CORPORATION**

**and**

**Opus Bank**

Dated December 20, 2016

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## ASSIGNMENT AGREEMENT

This ASSIGNMENT AGREEMENT, dated December 20, 2016 (the "Assignment Agreement"), made by the Santa Ana Unified School District Public Facilities Corporation (the "Corporation"), a nonprofit public benefit corporation duly organized and existing under the laws of the State of California, and accepted by Opus Bank, a national banking corporation (the "Assignee");

### WITNESSETH:

WHEREAS, the Corporation and the Santa Ana Unified School District (the "District") have executed and entered into a Site Lease (the "Site Lease") dated the date hereof and recorded with the Orange County Recorder concurrently herewith, whereby the District has agreed to lease to the Corporation the real property described on Exhibit A hereto (the "Leased Property"), in exchange for an advance rental of \$\_\_\_\_\_;

WHEREAS, the Corporation and the District have executed and entered into a Lease/Purchase Agreement (the "Lease/Purchase Agreement") dated the date hereof and recorded with the Orange County Recorder concurrently herewith, whereby the Corporation has agreed to lease to the District the Leased Property;

WHEREAS, under and pursuant to the Lease/Purchase Agreement, the District is obligated to make Rental Payments, as defined therein, to the Corporation for the lease of the Leased Property;

WHEREAS, the Corporation desires to assign without recourse all of its rights to receive the Rental Payments scheduled to be paid by the District under and pursuant to the Lease/Purchase Agreement to the Assignee;

WHEREAS, in consideration of such assignment, the Assignee has agreed to deliver \$\_\_\_\_\_ to the District, consistent with Exhibit B to the Site Lease, in satisfaction of the Corporation's obligation under the Site Lease dated the date hereof, between the Corporation and the District (the "Site Lease"), to make a payment for the account of the District; and

WHEREAS, all acts, conditions and things required by law to exist, to have happened and to have been performed precedent to and in connection with the execution and entering into of this Assignment Agreement do exist, have happened and have been performed in regular and due time, form and manner as required by law and the parties hereto are now duly authorized to execute and enter into the Assignment Agreement.

NOW, THEREFORE, THE PARTIES HERETO DO HEREBY AGREE AS FOLLOWS:

**Section 1. Assignment.** The Corporation hereby transfers, assigns and sets over to the Assignee all of the Corporation's rights, title and interest in, to and under the Site Lease and the Lease/Purchase Agreement (hereinafter, collectively, the "Assigned Property"), including, in particular:

(1) the right to receive and collect all of the Rental Payments from the District under the Lease/Purchase Agreement;

(2) the right to take all actions and give all consents under the Site Lease and the Lease/Purchase Agreement; and

(3) the right to exercise such rights and remedies conferred on the Corporation pursuant to the Site Lease and the Lease/Purchase Agreement as may be necessary or convenient (i) to enforce payment of the Rental Payments, or (ii) otherwise to protect the interests of the Assignee (as assignee of the Corporation) in the Event of Default by the District under the Lease/Purchase Agreement.

**Section 2. Acceptance.** The Assignee hereby accepts the foregoing assignment. The above assignment is intended to be an absolute and unconditional assignment to the Assignee and is not intended as a loan by the Assignee to the Corporation. Accordingly, in the event of bankruptcy of the Corporation, the Assigned Property shall not be part of the Corporation's estate. However, if the above assignment is deemed to be a loan by the Assignee to the Corporation, then the Corporation shall be deemed to have granted to the Assignee, and hereby grants to the Assignee, a continuing first priority security interest in the Assigned Property and all proceeds thereof as collateral security for all obligations of the Corporation hereunder and all obligations of the District under the Lease/Purchase Agreement and this Assignment Agreement shall be deemed a security agreement with respect to such loan.

**Section 3. Representations.** The Corporation represents and warrants to the Assignee that:

(A) **Enforceability of Assignment Agreement.** The Corporation has the power, authority, and legal right to execute, deliver and perform this Assignment Agreement and this Assignment Agreement is a valid, binding, and enforceable obligation of the Corporation, except as such enforceability may be limited by bankruptcy, insolvency or other laws affecting creditors' rights generally and by the application of equitable principles; and

(B) **Marketable Title.** Good and marketable title to the Assigned Property has been duly vested in the Assignee free and clear of any liens, security interests, encumbrances or other claims other than the rights of the District under the Lease/Purchase Agreement, and the Corporation has not assigned or transferred any of the Assigned Property or any interest in the Assigned Property to any party other than the Assignee.

**Section 4. Covenants.**

(A) **Nonimpairment of Lease/Purchase Agreement.** The Corporation agrees that it (1) shall not have any right to amend, modify, compromise, release, terminate or permit prepayment of the Lease/Purchase Agreement, and (2) shall not take any action that may impair the payment of Rental Payments or the validity or enforceability of the Lease/Purchase Agreement.

(B) **Rental Payments.** If the Corporation receives any Rental Payments, then the Corporation shall receive such payments in trust for the Assignee and shall immediately deliver the same to the Assignee in the form received, duly endorsed by the Corporation for deposit by the Assignee.

(C) **Further Assurances.** The Corporation shall execute and deliver to the Assignee such documents, in form and substance reasonably satisfactory to the Assignee, and the

Corporation shall take such other actions, as the Assignee may reasonably request from time to time to evidence, perfect, maintain, and enforce the Assignee's rights in the Assigned Property and/or to enforce or exercise the Assignee's rights or remedies under the Lease/Purchase Agreement.

**Section 5. Restriction on Transfers.** The Assignee reserves the right – without the consent of (but with written notice to) the District – to assign, sell or otherwise transfer the Lease/Purchase Agreement to a Qualified Assignee. “Qualified Assignee” means (a) any “qualified institutional buyer” as defined in Rule 144A promulgated by the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, or (b) any affiliate of the Assignee. Upon any assignment or transfer of the Lease/Purchase Agreement, the District agrees to execute such instrument of transfer as may be reasonably requested by the Assignee, including but not limited to acknowledgement of an assignment or other evidence of transfer of the Lease/Purchase Agreement. The District shall keep, or cause to be kept, a complete and accurate record of all assignments in form necessary to comply with Section 149(a) of the Code. For this purpose, the District shall act as its registration agent. Upon any assignment or transfer of the Lease/Purchase Agreement, the District agrees to execute such instrument of transfer as may be reasonably required by the Assignee, including by not limited to an endorsement or other evidence of transfer to the Lease/Purchase Agreement. Following any such assignment, transfer or conveyance by the Assignee to the assignee, if the Assignee receives any notices or disclosures from the District under the Lease/Purchase Agreement, the Site Lease, or this Assignment Agreement, or as otherwise related to the refinancing of the Prior Certificates, the Assignee shall deliver the same to the assignee in the form received.

**Section 6. Partial Invalidity.** If any one or more of the terms, provisions, covenants, or conditions of this Assignment Agreement shall to any extent be declared invalid, unenforceable, void or voidable for any reason whatsoever by a court of competent jurisdiction, the finding or order or decree of which becomes final, none of the remaining terms, provision, covenants and conditions of this Assignment Agreement shall be affected thereby, and each provision of this Assignment Agreement shall be valid and enforceable to the fullest extent permitted by law.

**Section 7. Execution in Counterparts.** This Assignment Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and which together shall constitute but one and the same instrument.

**Section 8. Definitions.** Unless the context otherwise requires, capitalized terms used herein shall have the meanings specified in the Lease/Purchase Agreement.

**Section 9. Applicable Law.** This Assignment Agreement shall be governed by and construed in accordance with the laws of the State of California.

*[Signature page follows]*

IN WITNESS WHEREOF, the parties hereto have executed and entered into this Assignment Agreement by their officers thereunto duly authorized.

**SANTA ANA UNIFIED SCHOOL DISTRICT  
PUBLIC FACILITIES CORPORATION**

By: \_\_\_\_\_  
[NAME/TITLE]

**OPUS BANK**

By: \_\_\_\_\_  
[NAME/TITLE]

STATE OF CALIFORNIA )  
 )  
COUNTY OF ORANGE )

Signature \_\_\_\_\_ (Notary Seal)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA                     )  
   )  
COUNTY OF ORANGE                     )

On \_\_\_\_\_, before me, \_\_\_\_\_, Notary Public, personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

(Notary Seal)



**EXHIBIT A**  
**PROPERTY DESCRIPTION**