



*Santa Ana Unified School District*



2014 - 2015  
**FIRST  
INTERIM  
REPORT**

*as of October 31, 2014*



## Board of Education



**Audrey Yamagata-Noji, Ph.D.**

*President*

Current Term: 2010-2014



**José Alfredo Hernández, J.D.**

*Vice President*

Current Term: 2012-2016



**Rob Richardson**

*Clerk*

Current Term: 2012-2016



**John Palacio**

*Member*

Current Term: 2010-2014



**Cecilia "Ceci" Iglesias**

*Member*

Current Term: 2012-2016







**S**uccess

**A**chievement

**U**nited

**S**ervice

**D**edication

## ***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.*

### **Vision Statement**

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

### **Mission Statement**

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

**Santa Ana Unified School District**





## Deputy Superintendent, Operations/CBO 2014 First Interim Message



On June 24, 2014, the Governing Board adopted its 2014-15 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 Local Control Accountability Plan (LCAP). This document, the First Interim Budget Report, encompasses all of the financial changes and adjustments that have occurred since the budget adoption.

Every California school district is mandated to prepare this interim report to ensure financial accountability and is the basis for our quarterly certification. 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.

### **Long-range Planning**

Long-range external pressures that will result in increased costs to the district and that the district continues to monitor and plan for are the Other Post Employment Benefit Obligations (OPEB), the implementation of the Federal Affordable Care Act (ACA), 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 2016-17 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 LCAP was created based on the input of staff, parents, students, and community members from a series of 52 meetings and website entries 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.

In order to foster authentic engagement, it was important for the district to offer a variety of sessions that were tailor-made for parents, students, staff, and community and business partners.



While all SAUSD staff members were invited to our sessions, selected employee groups were identified as “key communicators”. Invitations were extended to these key communicators, and individual sessions were held for employees within those groups. For example, separate sessions were held for the executive board of the Santa Ana Educator’s Association, curriculum specialists, principals, etc. All staff sessions were held prior to community sessions to ensure that staff was educated and able to communicate the importance of being a part of the process to parents and other staff members.

SAUSD parents were amazing! More than 4,000 parents/guardians of our students attended at least one of the 52 sessions. Since more than 60% of SAUSD students are English Language Learners, and Spanish is widely spoken at home, translation services were provided during each session. In most cases, the message was delivered in Spanish and translated into English to meet the needs of our population. To ensure that parents felt comfortable sharing, a maximum of three schools were combined per session. It was important to provide a neighborhood atmosphere to the meetings so that parents were comfortable with communicating and sharing their opinions.

SAUSD students were an integral part of the engagement process. To ensure that students’ voices were heard, engagement sessions were held at each of our nine high schools. More than 1,700 students participated, and all of their input was recorded and reviewed along with data provided from all groups.

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 24, 2014. Our 2014-15 Budget truly reflects the essence of the desires of our stakeholders and supports the district’s overall goal for student success.

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



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# Introduction and Overview





# 2014-15 FIRST INTERIM



OCTOBER 2014

## First Interim Budget Report

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

The key assumptions, included in the First Interim Budget, are as follows:

The First Interim budget included adjustments to revenue based upon:

- The unduplicated count (students who qualify for free or reduced price meals, English learners, and Foster Youth);
- The State LCFF gap funding of 29.56% for the current year (2014-15). This increased revenue for the current year funding from budget adoption by approximately \$4.1 million; and
- A receipt of a one-time sum of \$3.46 million in funds from the State to retire past mandate claims.

All programs and expenditures are reviewed at each interim reporting period and adjusted based upon the actual employees and costs for those programs. The multiyear projections were also adjusted, beginning in 2015-16 to account for:

- The elimination of Regional Occupation Program funding being transferred from the County Office (\$2.9 million);
- The ending of the Quality Education Investment Act (QEIA) Program funding (\$5.58 million); and
- The impact of declining enrollment from 2014-15 of 589 Average Daily Attendance ADA (\$8.1 million) as the District receives funding based upon the higher of the current or previous year ADA.

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.

The District uses the estimated LCFF gap funding rates in the chart below for its multiyear projections:

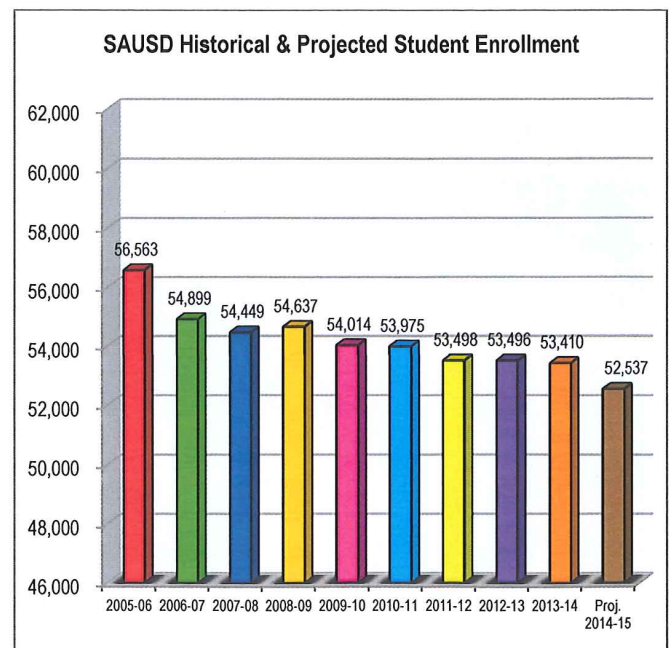
	Estimated LCFF Gap Funding Percentage					
	2014-15		2015-16		2016-17	
	DOF*	SAUSD	DOF*	SAUSD	DOF*	SAUSD
July 1 Budget	28.06%	28.05%	30.39%	22.00%	19.50%	14.00%
First Interim	29.56%	29.56%	20.68%	20.68%	25.48%	19.00%

\*Department of Finance

\*ADA = Average Daily Attendance. The State funds districts based on students who attend school.

- Student Enrollment. The District has experienced enrollment loss in 12 of the last 13 years. For the current year, the District is utilizing the October 2014 CBEDS count. The District anticipates losing 500 students in each of the next two fiscal years. (i.e., 2015-16 and 2016-17).

Districts are funded based on students who attend school. The projected decline in student enrollment is incorporated in revenue projections for the First Interim Budget purposes.

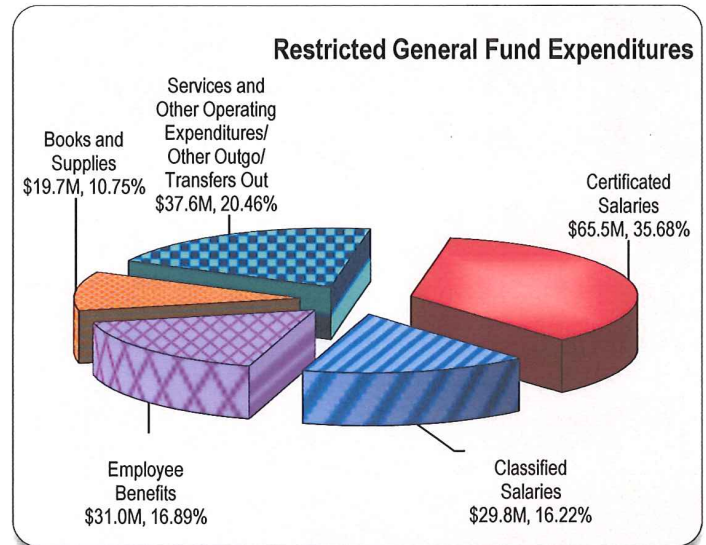
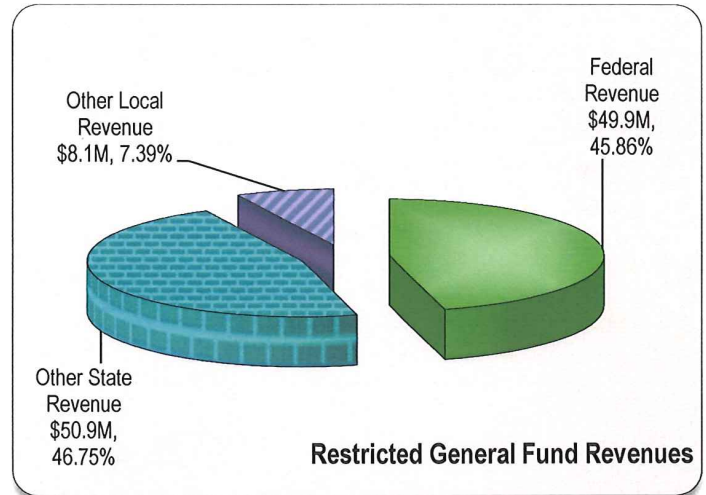
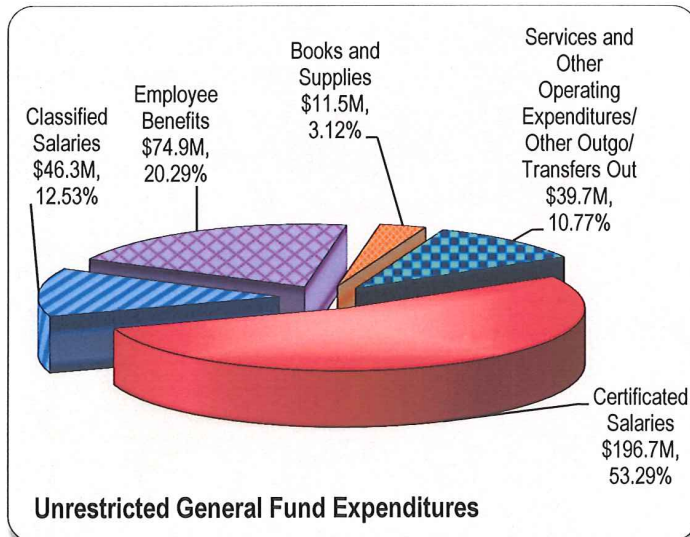
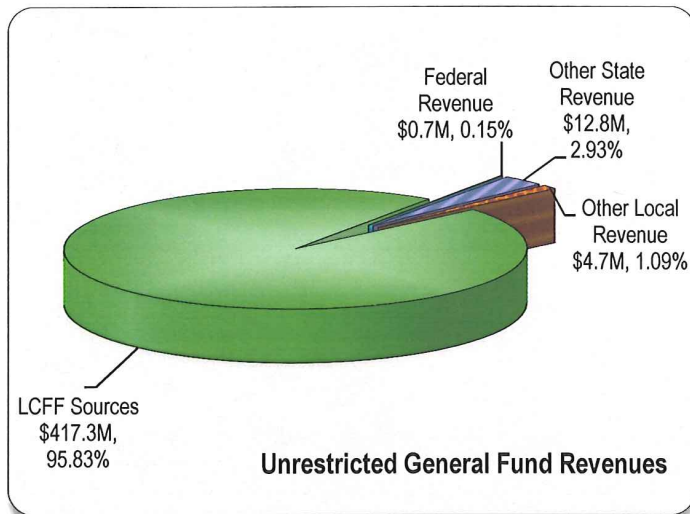




- **Labor Contract Negotiations.** All negotiations with the certificated and classified unions, such as SAEA, CSEA, and CWA have been settled with an exception for Santa Ana School Police Officers Association (SASPOA) of which the Board of Education is scheduled to take a vote on the tentative agreement on 12/9/14.

### First Interim Budget Data

To represent the District's budget in a more readable format, the following pie charts identify and allocate the various elements and proportions of the 2014-15 budgets for the unrestricted and restricted general funds. (i.e. the General Fund or Fund 01).



### Cash Flow Considerations

For the past years, the State of California has deferred revenue to schools. As a result, cash flow was a problem for most school agencies. The Governor has reduced the deferrals of \$4.67 billion for K-12 in 2014-15.

Deferrals occur when the State delays payment for any stated amount of time. For SAUSD total deferrals from June 2015 to July 2015 for 2014-15 are currently projected at \$7.8 million. The District continues to diligently monitor its cash flow situation. Cash flow is projected to be positive for 2014-15 and 2015-16.

## First Interim Budget – All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for these other funds at the First Interim Budget.

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

Fund #	Fund Name (\$s in millions)	Total Budget Expenditures
01	General Fund, Unrestricted & Restricted	\$552.6
12	Child Development Fund	1.7
13	Cafeteria Fund	36.8
14	Deferred Maintenance Fund	3.3
21	Building Fund	7.9
25	Capital Facilities Fund	2.8
35	County School Facilities Fund	29.6
40	Special Reserve Fund for Capital Outlay	18.2
49	Capital Project Fund for Blended Component Units	0.2
51	Bond Interest & Redemption Fund	19.2
56	Debt Service Fund	5.8
67	Self-Insurance Fund	9.6
	<b>Total</b>	<b>\$687.7</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 \$9.0 to \$11.0 million. While \$9.0 to \$11.0 million is a significant amount, the reserve is less than two weeks payroll with monthly payroll of approximately \$30 million.

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.

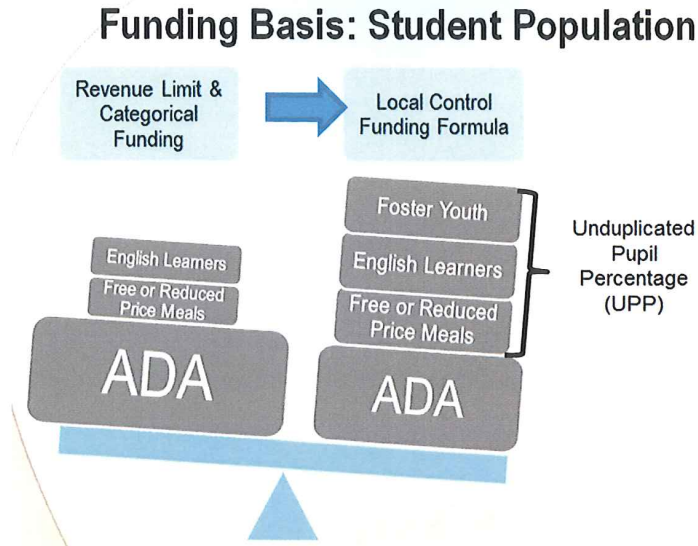
COMBINED GENERAL FUND			
(\$s in Millions)	2014-15	2015-16	2016-17
<b>Beginning Fund Balance</b>	\$42.4	\$34.2	\$34.6
Revenues	\$544.4	\$555.5	\$576.2
Expenditures	\$552.6	\$555.1	\$574.0
<b>Net Increase/(Decrease)</b>	(\$8.2)	\$0.4	\$2.2
<b>Projected Ending Fund Balance</b>	\$34.2	\$34.6	\$36.8
<b>Components of Projected Ending Fund Balance</b>			
Stabilization Arrangements	\$6.8	\$6.8	\$6.8
Revolving Cash/Stores	\$1.2	\$1.2	\$1.2
Other Designations	\$6.8	\$8.4	\$10.1
Restricted Reserves	\$8.4	\$7.1	\$7.2
Unrestricted Reserve	\$11.0	\$11.1	\$11.5
<b>Unrestricted Reserve %</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>

For more information on SAUSD budget and LCFF, please follow this link:

<http://www.sausd.us/site/Default.aspx?PageID=23061>

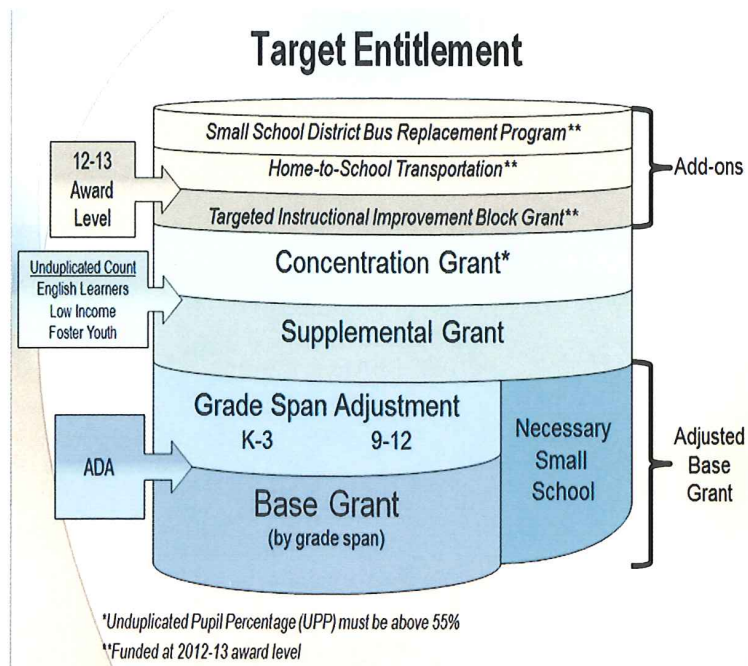
## LOCAL CONTROL FUNDING FORMULA (LCFF)

Implementation of the LCFF began in 2013-14. The funding basis has shifted from a primarily ADA driven model to a combination of both ADA and student demographics/population.



Source: FCMAT

The chart below illustrates the components of the LCFF funding targets:



Source: FCMAT

Actual funding for 2014-15 and subsequent years is based on the LCFF gap. LCFF gap is the difference between districts' Revenue Limit funding floor and their projected LCFF target in 2020-21.



## Proposed LCAP Goals

The July 1 Budget incorporates the action plans, services, and expenditures outlined in the proposed Local Control and Accountability Plan (LCAP) as shown in the charts below:

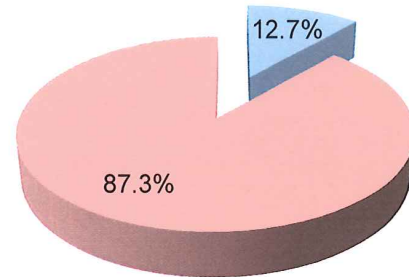
CORE	SUPPLEMENTAL
Actions and expenditures to meet the goals described for ALL pupils.	Additional annual actions above what is provided for all students that will serve low-income, English learner, and foster youth pupils.

### Goal 1: Demonstration of Knowledge

\$61.1M

- Rigorous, standards-based instructional program, digital resources and Professional Development
- Course options (traditional & online)
- Progress monitoring
- Early literacy and numeracy
- AP, CTE and VAPA courses
- STEM and AVID programs
- Extended learning opportunities

Goal 1	
\$7.7M	\$53.4M

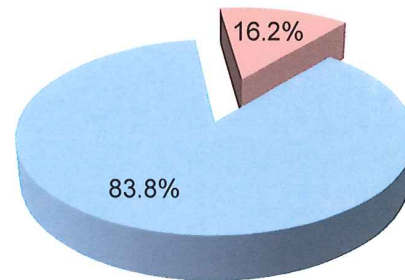


### Goal 2: Equitable Access

\$371.2M

- Highly-qualified and well trained teachers and leaders
- Increased VAPA, Athletics and extracurricular opportunities
- Access to technology
- Project-based learning
- Parent training and workshops
- Increased library services and tutors
- Summer enrichment and bridge programs

Goal 2	
\$311.0M	\$60.2M

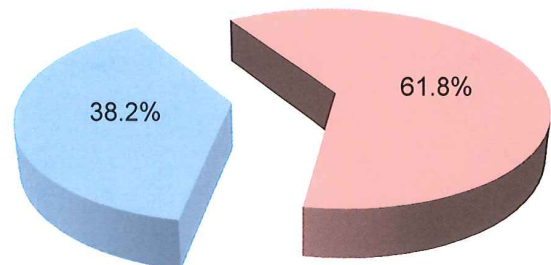


### Goal 3: Healthy Environment

\$243.5M

- Family events
- School safety and maintenance
- Welcoming school environments
- PBIS and dropout prevention efforts
- Mentoring and service learning
- Wellness programs and connections to community resources
- Parenting programs with childcare
- Translation services
- School climate & structured recess

Goal 3	
\$93.1M	\$150.4M





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: [Signature]  
District Superintendent or Designee

Date: 12-9-14

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 09, 2014

Signed: [Signature]  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**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
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) 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	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
		• Classified? (Section S8B, Line 3)	X	n/a
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

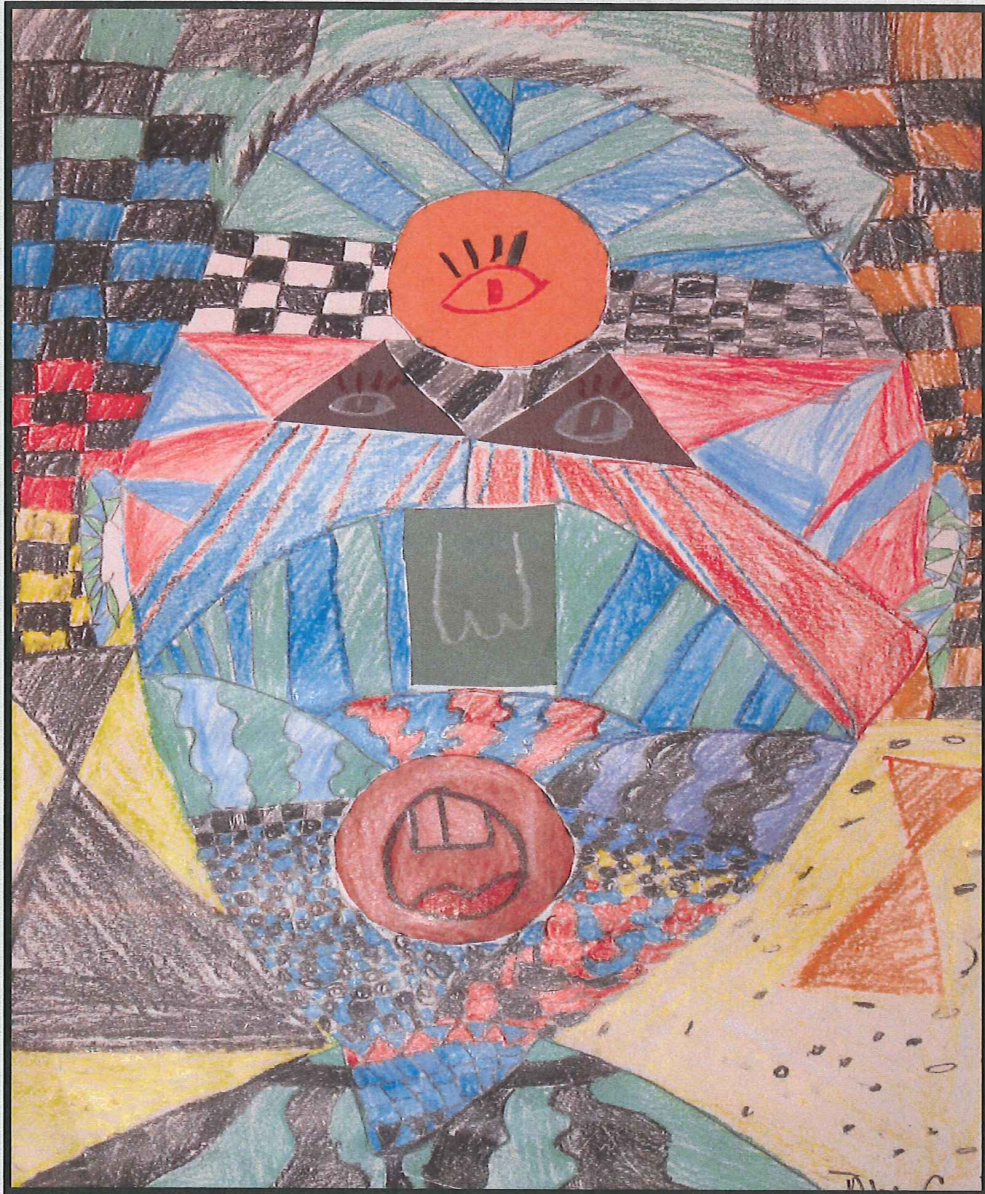
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll 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 King Elementary School.*

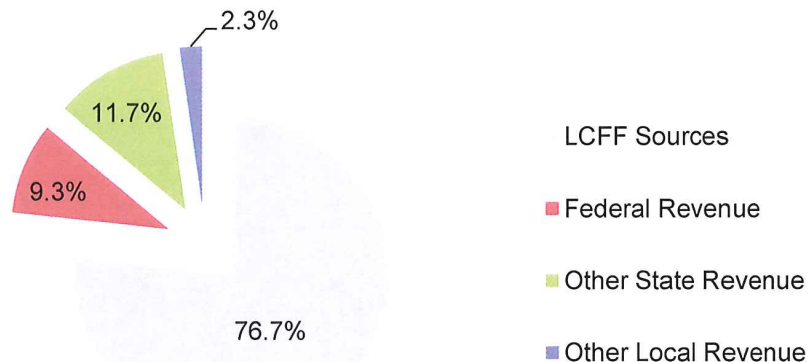


# COMBINED GENERAL FUND (01)

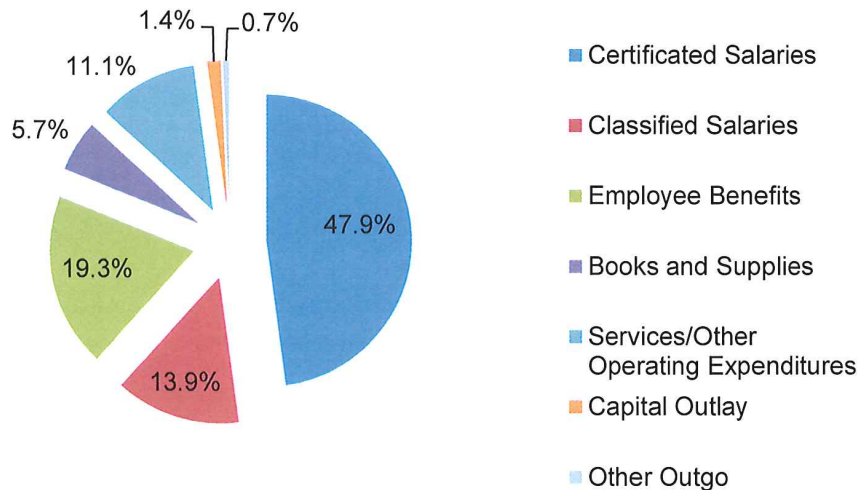
## Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from the State (76.7%). Total projected revenue is \$544.4 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 (81.1%). Total projected expenditure is \$548.0 million.



The District relies heavily on State revenue to run its daily operations in educating our students. The District is projected to spend approximately \$8.2 million more than its anticipated revenue by June 30, 2015. Thus, the projected fund balance will be reduced to approximately \$34.2 million.

2014-15 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	412,966,218.00	412,966,218.00	95,595,271.58	417,336,114.00	4,369,896.00	1.1%
2) Federal Revenue		8100-8299	37,913,877.08	37,913,877.08	6,579,122.54	50,606,254.83	12,692,377.75	33.5%
3) Other State Revenue		8300-8599	58,431,716.20	58,431,716.20	9,985,167.96	63,661,683.32	5,229,967.12	9.0%
4) Other Local Revenue		8600-8799	8,535,570.53	8,535,570.53	976,098.02	12,806,987.53	4,271,417.00	50.0%
5) TOTAL, REVENUES			517,847,381.81	517,847,381.81	113,135,660.10	544,411,039.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	262,206,168.48	262,206,168.48	69,534,530.89	262,172,900.51	33,267.97	0.0%
2) Classified Salaries		2000-2999	73,357,493.27	73,357,493.27	13,513,445.68	76,049,431.93	(2,691,938.66)	-3.7%
3) Employee Benefits		3000-3999	107,741,189.26	107,741,189.26	27,564,255.89	105,889,815.32	1,851,373.94	1.7%
4) Books and Supplies		4000-4999	18,752,227.00	18,752,227.00	5,272,653.37	31,262,729.36	(12,510,502.36)	-66.7%
5) Services and Other Operating Expenditures		5000-5999	54,174,347.13	54,174,347.13	14,855,579.73	60,921,148.16	(6,746,801.03)	-12.5%
6) Capital Outlay		6000-6999	3,820,128.09	3,820,128.09	1,381,742.35	7,800,322.48	(3,980,194.39)	-104.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,432,564.00	5,432,564.00	0.00	5,766,596.00	(334,032.00)	-6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,774,153.00)	(1,774,153.00)	8,712.59	(1,965,185.37)	191,032.37	-10.8%
9) TOTAL, EXPENDITURES			523,709,964.23	523,709,964.23	132,130,920.50	547,897,758.39		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,862,582.42)	(5,862,582.42)	(18,995,260.40)	(3,486,718.71)		
<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	4,739,934.51	4,739,934.51	1,143,984.39	4,739,934.51	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			(4,739,934.51)	(4,739,934.51)	(1,143,984.39)	(4,739,934.51)		



2014-15 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>			(10,602,516.93)	(10,602,516.93)	(20,139,244.79)	(8,226,653.22)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,738,307.24	27,738,307.24		42,463,673.76	14,725,366.52	53.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,738,307.24	27,738,307.24		42,463,673.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,738,307.24	27,738,307.24		42,463,673.76		
2) Ending Balance, June 30 (E + F1e)			17,135,790.31	17,135,790.31		34,237,020.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		170,000.00		
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			4,551,824.39	4,551,824.39		8,361,791.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		6,862,349.50		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	864,967.95	864,967.95		6,790,125.67		
010006 NJROTC	0000	9780				33,298.43		
010032 Civic Center	0000	9780				65,818.10		
010803 Instructional materials	0000	9780				3,000,000.00		
010808 ROP	0000	9780				224,412.14		
010031 One-time prior year reimb	0000	9780				3,466,597.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,568,997.97	10,568,997.97		11,052,753.86		
Unassigned/Unappropriated Amount			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	284,250,346.81	284,250,346.81	75,318,987.80	267,384,103.00	(16,866,243.81)	-5.9%
Education Protection Account State Aid - Current Year		8012	49,290,614.19	49,290,614.19	15,257,812.00	61,069,020.00	11,778,405.81	23.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	600,014.00	600,014.00	0.00	585,474.00	(14,540.00)	-2.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	76,129,563.00	76,129,563.00	0.00	80,345,220.00	4,215,657.00	5.5%
Unsecured Roll Taxes		8042	4,746,248.00	4,746,248.00	4,262,019.13	4,998,322.00	252,074.00	5.3%
Prior Years' Taxes		8043	1,493,587.00	1,493,587.00	1,257,053.50	1,310,932.00	(182,655.00)	-12.2%
Supplemental Taxes		8044	4,524,880.00	4,524,880.00	2,434,675.82	4,016,652.00	(508,228.00)	-11.2%
Education Revenue Augmentation Fund (ERAF)		8045	(155,122.00)	(155,122.00)	559,345.33	453,918.00	609,040.00	-392.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	197,709.00	197,709.00	0.00	5,520,657.00	5,322,948.00	2692.3%
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%
<b>Subtotal, LCFF Sources</b>			<b>421,077,840.00</b>	<b>421,077,840.00</b>	<b>99,089,893.58</b>	<b>425,684,298.00</b>	<b>4,606,458.00</b>	<b>1.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,938,252.00)	(1,938,252.00)	(1,938,252.00)	(1,938,252.00)	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	(6,173,370.00)	(6,173,370.00)	(1,556,370.00)	(6,409,932.00)	(236,562.00)	3.8%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>412,966,218.00</b>	<b>412,966,218.00</b>	<b>95,595,271.58</b>	<b>417,336,114.00</b>	<b>4,369,896.00</b>	<b>1.1%</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	9,059,923.00	9,059,923.00	0.00	9,059,923.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,031,335.00	2,031,335.00	0.00	2,105,033.66	73,698.66	3.6%
Child Nutrition Programs		8220	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	13,338,636.00	13,338,636.00	4,017,794.73	19,620,391.87	6,281,755.87	47.1%
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	2,740,419.00	2,740,419.00	806,011.00	3,791,861.75	1,051,442.75	38.4%

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	2,650,195.00	2,650,195.00	719,412.24	4,333,614.99	1,683,419.99	63.5%
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	3011-3020, 3026-3205, 4036-4126, 5510	8290	1,039,452.00	1,039,452.00	510,929.95	4,314,671.81	3,275,219.81	315.1%
Vocational and Applied Technology Education	3500-3699	8290	443,611.00	443,611.00	0.00	443,611.00	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	6,610,306.08	6,610,306.08	524,974.62	6,937,146.75	326,840.67	4.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>37,913,877.08</b>	<b>37,913,877.08</b>	<b>6,579,122.54</b>	<b>50,606,254.83</b>	<b>12,692,377.75</b>	<b>33.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,436,191.00	27,436,191.00	7,829,567.48	27,436,191.00	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	392,571.00	392,571.00	117,040.28	398,893.00	6,322.00	1.6%
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	1,848,921.20	1,848,921.20	0.00	5,315,518.20	3,466,597.00	187.5%
Lottery - Unrestricted and Instructional Materii		8560	8,403,799.00	8,403,799.00	352,648.96	9,082,632.96	678,833.96	8.1%
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%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,059,494.00	8,059,494.00	0.00	8,061,118.00	1,624.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,700,000.00	2,700,000.00	0.00	2,700,000.00	0.00	0.0%
Healthy Start	6240	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%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	4,537,200.00	4,537,200.00	0.00	5,578,531.00	1,041,331.00	23.0%
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	5,053,540.00	5,053,540.00	1,685,911.24	5,088,799.16	35,259.16	0.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>58,431,716.20</b>	<b>58,431,716.20</b>	<b>9,985,167.96</b>	<b>63,661,683.32</b>	<b>5,229,967.12</b>	<b>9.0%</b>



2014-15 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>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	1,975.44	20,000.00	20,000.00	New
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	35,000.00	35,000.00	2,750.55	35,000.00	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	1,068,590.00	1,068,590.00	190,034.31	1,057,462.50	(11,127.50)	-1.0%
Interest		8660	100,000.00	100,000.00	45,511.01	100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,410,386.04	2,410,386.04	735,826.71	6,672,930.54	4,262,544.50	176.8%
Tuition		8710	1,197,729.00	1,197,729.00	0.00	1,197,729.00	0.00	0.0%
All Other Transfers In		8781-8783	3,723,865.49	3,723,865.49	0.00	3,723,865.49	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>8,535,570.53</b>	<b>8,535,570.53</b>	<b>976,098.02</b>	<b>12,806,987.53</b>	<b>4,271,417.00</b>	<b>50.0%</b>
<b>TOTAL, REVENUES</b>			<b>517,847,381.81</b>	<b>517,847,381.81</b>	<b>113,135,660.10</b>	<b>544,411,039.68</b>	<b>26,563,657.87</b>	<b>5.1%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	221,004,806.21	221,004,806.21	56,580,833.89	219,767,564.95	1,237,241.26	0.6%
Certificated Pupil Support Salaries		1200	13,333,922.81	13,333,922.81	3,729,775.10	13,152,120.05	181,802.76	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	17,698,122.72	17,698,122.72	5,731,448.82	17,805,284.69	(107,161.97)	-0.6%
Other Certificated Salaries		1900	10,169,316.74	10,169,316.74	3,492,473.08	11,447,930.82	(1,278,614.08)	-12.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>262,206,168.48</b>	<b>262,206,168.48</b>	<b>69,534,530.89</b>	<b>262,172,900.51</b>	<b>33,267.97</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	18,307,635.44	18,307,635.44	2,515,802.52	20,209,670.90	(1,902,035.46)	-10.4%
Classified Support Salaries		2200	24,361,909.89	24,361,909.89	5,155,740.99	24,026,689.38	335,220.51	1.4%
Classified Supervisors' and Administrators' Salaries		2300	3,285,731.05	3,285,731.05	849,431.26	3,909,722.58	(623,991.53)	-19.0%
Clerical, Technical and Office Salaries		2400	22,547,770.33	22,547,770.33	4,489,180.94	23,016,560.47	(468,790.14)	-2.1%
Other Classified Salaries		2900	4,854,446.56	4,854,446.56	503,289.97	4,886,788.60	(32,342.04)	-0.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>73,357,493.27</b>	<b>73,357,493.27</b>	<b>13,513,445.68</b>	<b>76,049,431.93</b>	<b>(2,691,938.66)</b>	<b>-3.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	24,132,712.65	24,132,712.65	4,587,774.29	22,970,266.54	1,162,446.11	4.8%
PERS		3201-3202	8,891,257.61	8,891,257.61	1,918,115.43	9,023,666.36	(132,408.75)	-1.5%
OASDI/Medicare/Alternative		3301-3302	9,208,463.80	9,208,463.80	2,613,680.33	9,299,066.96	(90,603.16)	-1.0%
Health and Welfare Benefits		3401-3402	51,177,066.23	51,177,066.23	15,049,433.01	50,777,942.43	399,123.80	0.8%
Unemployment Insurance		3501-3502	168,006.98	168,006.98	33,613.87	169,230.68	(1,223.70)	-0.7%
Workers' Compensation		3601-3602	5,760,189.39	5,760,189.39	1,469,038.19	5,085,445.19	674,744.20	11.7%
OPEB, Allocated		3701-3702	8,403,492.60	8,403,492.60	0.00	0.00	8,403,492.60	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	1,892,600.77	8,584,197.16	(8,564,197.16)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>107,741,189.26</b>	<b>107,741,189.26</b>	<b>27,564,255.89</b>	<b>105,889,815.32</b>	<b>1,851,373.94</b>	<b>1.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,398,162.50	1,398,162.50	1,116,538.99	1,383,400.00	14,762.50	1.1%
Books and Other Reference Materials		4200	40,165.31	40,165.31	12,398.61	108,889.80	(68,724.49)	-171.1%
Materials and Supplies		4300	11,651,462.25	11,651,462.25	2,502,417.91	17,468,515.47	(5,817,053.22)	-49.9%
Noncapitalized Equipment		4400	5,662,436.94	5,662,436.94	1,624,351.86	12,226,924.09	(6,564,487.15)	-115.9%
Food		4700	0.00	0.00	16,946.00	75,000.00	(75,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,752,227.00</b>	<b>18,752,227.00</b>	<b>5,272,653.37</b>	<b>31,262,729.36</b>	<b>(12,510,502.36)</b>	<b>-66.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	22,833,202.05	22,833,202.05	5,581,718.52	25,383,989.60	(2,550,787.55)	-11.2%
Travel and Conferences		5200	1,068,431.84	1,068,431.84	397,266.13	1,898,904.82	(830,472.98)	-77.7%
Dues and Memberships		5300	281,550.00	281,550.00	137,453.71	432,186.15	(150,636.15)	-53.5%
Insurance		5400-5450	2,876,809.17	2,876,809.17	1,767.00	2,876,809.17	0.00	0.0%
Operations and Housekeeping Services		5500	10,073,198.77	10,073,198.77	3,535,943.96	10,851,445.00	(778,246.23)	-7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,392,453.35	5,392,453.35	1,964,263.42	5,797,236.50	(404,783.15)	-7.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(60,900.00)	(60,900.00)	(3,086.13)	(60,900.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,279,724.87	11,279,724.87	3,066,549.61	12,964,133.14	(1,684,408.27)	-14.9%
Communications		5900	429,877.08	429,877.08	173,703.51	777,343.78	(347,466.70)	-80.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>54,174,347.13</b>	<b>54,174,347.13</b>	<b>14,855,579.73</b>	<b>60,921,148.16</b>	<b>(6,746,801.03)</b>	<b>-12.5%</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	90,000.00	90,000.00	10,379.66	31,605.49	58,394.51	64.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,379,458.56	2,379,458.56	1,264,300.57	4,266,151.97	(1,886,693.41)	-79.3%
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	1,090,669.53	1,090,669.53	107,062.12	536,065.02	554,604.51	50.8%
Equipment Replacement		6500	260,000.00	260,000.00	0.00	2,966,500.00	(2,706,500.00)	-1041.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,820,128.09</b>	<b>3,820,128.09</b>	<b>1,381,742.35</b>	<b>7,800,322.48</b>	<b>(3,980,194.39)</b>	<b>-104.2%</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	14,518.00	14,518.00	0.00	14,518.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	374,000.00	374,000.00	0.00	390,000.00	(16,000.00)	-4.3%
Payments to County Offices		7142	2,300,000.00	2,300,000.00	0.00	5,028,711.00	(2,728,711.00)	-118.6%
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	2,410,679.00	2,410,679.00	0.00	0.00	2,410,679.00	100.0%
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>5,432,564.00</b>	<b>5,432,564.00</b>	<b>0.00</b>	<b>5,766,596.00</b>	<b>(334,032.00)</b>	<b>-6.1%</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	(1,774,153.00)	(1,774,153.00)	8,712.59	(1,965,185.37)	191,032.37	-10.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,774,153.00)</b>	<b>(1,774,153.00)</b>	<b>8,712.59</b>	<b>(1,965,185.37)</b>	<b>191,032.37</b>	<b>-10.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>523,709,964.23</b>	<b>523,709,964.23</b>	<b>132,130,920.50</b>	<b>547,897,758.39</b>	<b>(24,187,794.16)</b>	<b>-4.6%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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	90,950.00	90,950.00	0.00	90,950.00	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	624,667.51	624,667.51	499,667.51	624,667.51	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,024,317.00	4,024,317.00	644,316.88	4,024,317.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>4,739,934.51</b>	<b>4,739,934.51</b>	<b>1,143,984.39</b>	<b>4,739,934.51</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<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> (a - b + c - d + e)			<b>(4,739,934.51)</b>	<b>(4,739,934.51)</b>	<b>(1,143,984.39)</b>	<b>(4,739,934.51)</b>	<b>0.00</b>	<b>0.0%</b>

<b>Resource</b>	<b>Description</b>	<b>2014-15 Projected Year Totals</b>
5640	Medi-Cal Billing Option	470,518.94
6230	California Clean Energy Jobs Act	683,530.20
6300	Lottery: Instructional Materials	403,553.20
6512	Special Ed: Mental Health Services	704,110.26
9010	Other Restricted Local	6,100,078.91
Total, Restricted Balance		<u>8,361,791.51</u>

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	412,966,218.00	412,966,218.00	95,595,271.58	417,336,114.00	4,369,896.00	1.1%
2) Federal Revenue		8100-8299	671,908.57	671,908.57	22,565.21	671,908.57	0.00	0.0%
3) Other State Revenue		8300-8599	9,021,605.20	9,021,605.20	165,199.76	12,763,482.96	3,741,877.76	41.5%
4) Other Local Revenue		8600-8799	4,652,765.49	4,652,765.49	374,158.17	4,751,236.99	98,471.50	2.1%
5) TOTAL, REVENUES			427,312,497.26	427,312,497.26	96,157,194.72	435,522,742.52		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	201,808,283.18	201,808,283.18	52,826,051.46	196,672,880.55	5,135,402.63	2.5%
2) Classified Salaries		2000-2999	45,848,088.77	45,848,088.77	8,658,136.16	46,263,985.22	(415,896.45)	-0.9%
3) Employee Benefits		3000-3999	77,400,896.02	77,400,896.02	19,939,095.69	74,892,581.07	2,508,314.95	3.2%
4) Books and Supplies		4000-4999	5,341,353.23	5,341,353.23	1,807,663.53	11,524,556.53	(6,183,203.30)	-115.8%
5) Services and Other Operating Expenditures		5000-5999	35,639,585.64	35,639,585.64	9,402,612.98	38,587,879.78	(2,948,294.14)	-8.3%
6) Capital Outlay		6000-6999	1,327,369.53	1,327,369.53	122,930.19	819,959.93	507,409.60	38.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,676,721.00	2,676,721.00	0.00	2,676,721.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,847,814.74)	(5,847,814.74)	8,712.59	(7,032,417.15)	1,184,602.41	-20.3%
9) TOTAL, EXPENDITURES			364,194,482.63	364,194,482.63	92,765,202.60	364,406,146.93		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			63,118,014.63	63,118,014.63	3,391,992.12	71,116,595.59		
<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	4,648,984.51	4,648,984.51	1,143,984.39	4,648,984.51	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	(63,108,145.12)	(63,108,145.12)	(81,678.07)	(65,610,517.08)	(2,502,371.96)	4.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(67,757,129.63)	(67,757,129.63)	(1,225,662.46)	(70,259,501.59)		



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>			(4,639,115.00)	(4,639,115.00)	2,166,329.66	857,094.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,223,080.92	17,223,080.92		25,018,135.03	7,795,054.11	45.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,223,080.92	17,223,080.92		25,018,135.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,223,080.92	17,223,080.92		25,018,135.03		
2) Ending Balance, June 30 (E + F1e)			12,583,965.92	12,583,965.92		25,875,229.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		170,000.00		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		6,862,349.50		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	864,967.95	864,967.95		6,790,125.67		
010006 NJROTC	0000	9780				33,298.43		
010032 Civic Center	0000	9780				65,818.10		
010803 Instructional materials	0000	9780				3,000,000.00		
010808 ROP	0000	9780				224,412.14		
010031 One-time prior year reimb	0000	9780				3,466,597.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,568,997.97	10,568,997.97		11,052,753.86		
Unassigned/Unappropriated Amount			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	284,250,346.81	284,250,346.81	75,318,987.80	267,384,103.00	(16,866,243.81)	-5.9%
Education Protection Account State Aid - Current Year		8012	49,290,614.19	49,290,614.19	15,257,812.00	61,069,020.00	11,778,405.81	23.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	600,014.00	600,014.00	0.00	585,474.00	(14,540.00)	-2.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	76,129,563.00	76,129,563.00	0.00	80,345,220.00	4,215,657.00	5.5%
Unsecured Roll Taxes		8042	4,746,248.00	4,746,248.00	4,262,019.13	4,998,322.00	252,074.00	5.3%
Prior Years' Taxes		8043	1,493,587.00	1,493,587.00	1,257,053.50	1,310,932.00	(182,655.00)	-12.2%
Supplemental Taxes		8044	4,524,880.00	4,524,880.00	2,434,675.82	4,016,652.00	(508,228.00)	-11.2%
Education Revenue Augmentation Fund (ERAF)		8045	(155,122.00)	(155,122.00)	559,345.33	453,918.00	609,040.00	-392.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	197,709.00	197,709.00	0.00	5,520,657.00	5,322,948.00	2692.3%
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%
<b>Subtotal, LCFF Sources</b>			<b>421,077,840.00</b>	<b>421,077,840.00</b>	<b>99,089,893.58</b>	<b>425,684,298.00</b>	<b>4,606,458.00</b>	<b>1.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,938,252.00)	(1,938,252.00)	(1,938,252.00)	(1,938,252.00)	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	(6,173,370.00)	(6,173,370.00)	(1,556,370.00)	(6,409,932.00)	(236,562.00)	3.8%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>412,966,218.00</b>	<b>412,966,218.00</b>	<b>95,595,271.58</b>	<b>417,336,114.00</b>	<b>4,369,896.00</b>	<b>1.1%</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		
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		
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	3011-3020, 3026-3205, 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	671,908.57	671,908.57	22,565.21	671,908.57	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>671,908.57</b>	<b>671,908.57</b>	<b>22,565.21</b>	<b>671,908.57</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	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	1,848,921.20	1,848,921.20	0.00	5,315,518.20	3,466,597.00	187.5%
Lottery - Unrestricted and Instructional Materials		8560	6,787,684.00	6,787,684.00	165,199.76	7,062,964.76	275,280.76	4.1%
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%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	385,000.00	385,000.00	0.00	385,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,021,605.20</b>	<b>9,021,605.20</b>	<b>165,199.76</b>	<b>12,763,482.96</b>	<b>3,741,877.76</b>	<b>41.5%</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>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	0.00	0.00	1,975.44	20,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	35,000.00	35,000.00	2,750.55	35,000.00	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	426,400.00	426,400.00	89,117.45	415,272.50	(11,127.50)	-2.6%
Interest		8660	100,000.00	100,000.00	45,511.01	100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
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	367,500.00	367,500.00	234,803.72	457,099.00	89,599.00	24.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	3,723,865.49	3,723,865.49	0.00	3,723,865.49	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>4,652,765.49</b>	<b>4,652,765.49</b>	<b>374,158.17</b>	<b>4,751,236.99</b>	<b>98,471.50</b>	<b>2.1%</b>
<b>TOTAL, REVENUES</b>			<b>427,312,497.26</b>	<b>427,312,497.26</b>	<b>96,157,194.72</b>	<b>435,522,742.52</b>	<b>8,210,245.26</b>	<b>1.9%</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)
Certificated Teachers' Salaries		1100	171,729,295.52	171,729,295.52	43,597,106.39	167,129,425.50	4,599,870.02	2.7%
Certificated Pupil Support Salaries		1200	7,137,921.15	7,137,921.15	2,021,825.00	6,931,661.31	206,259.84	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	16,343,579.71	16,343,579.71	5,225,032.26	16,154,573.84	189,005.87	1.2%
Other Certificated Salaries		1900	6,597,486.80	6,597,486.80	1,982,087.81	6,457,219.90	140,266.90	2.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>201,808,283.18</b>	<b>201,808,283.18</b>	<b>52,826,051.46</b>	<b>196,672,880.55</b>	<b>5,135,402.63</b>	<b>2.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,548,527.45	2,548,527.45	373,200.88	2,730,925.30	(182,397.85)	-7.2%
Classified Support Salaries		2200	16,813,227.77	16,813,227.77	3,385,106.54	16,450,369.42	362,858.35	2.2%
Classified Supervisors' and Administrators' Salaries		2300	2,599,636.00	2,599,636.00	671,041.01	3,137,807.50	(538,171.50)	-20.7%
Clerical, Technical and Office Salaries		2400	20,201,361.77	20,201,361.77	3,979,331.45	20,258,942.22	(57,580.45)	-0.3%
Other Classified Salaries		2900	3,685,335.78	3,685,335.78	249,456.28	3,685,940.78	(605.00)	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>45,848,088.77</b>	<b>45,848,088.77</b>	<b>8,658,136.16</b>	<b>46,263,985.22</b>	<b>(415,896.45)</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,701,540.21	18,701,540.21	3,162,422.71	17,364,675.56	1,336,864.65	7.1%
PERS		3201-3202	5,559,792.34	5,559,792.34	1,329,894.06	5,619,552.80	(59,760.46)	-1.1%
OASDI/Medicare/Alternative		3301-3302	6,228,915.87	6,228,915.87	1,999,230.01	6,200,173.96	28,741.91	0.5%
Health and Welfare Benefits		3401-3402	36,338,529.47	36,338,529.47	10,861,030.01	35,642,000.08	696,529.39	1.9%
Unemployment Insurance		3501-3502	123,851.80	123,851.80	22,981.32	121,722.62	2,129.18	1.7%
Workers' Compensation		3601-3602	4,252,627.53	4,252,627.53	1,091,199.69	3,621,608.78	631,018.75	14.8%
OPEB, Allocated		3701-3702	6,195,638.80	6,195,638.80	0.00	0.00	6,195,638.80	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	1,472,337.89	6,322,847.27	(6,322,847.27)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>77,400,896.02</b>	<b>77,400,896.02</b>	<b>19,939,095.69</b>	<b>74,892,581.07</b>	<b>2,508,314.95</b>	<b>3.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,510.00	3,510.00	(2,891.90)	3,571.00	(61.00)	-1.7%
Books and Other Reference Materials		4200	6,672.89	6,672.89	3,140.39	20,072.89	(13,400.00)	-200.8%
Materials and Supplies		4300	4,455,578.99	4,455,578.99	1,467,199.68	7,406,213.27	(2,950,634.28)	-66.2%
Noncapitalized Equipment		4400	875,591.35	875,591.35	323,269.36	4,019,699.37	(3,144,108.02)	-359.1%
Food		4700	0.00	0.00	16,946.00	75,000.00	(75,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,341,353.23</b>	<b>5,341,353.23</b>	<b>1,807,663.53</b>	<b>11,524,556.53</b>	<b>(6,183,203.30)</b>	<b>-115.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	12,892,426.21	12,892,426.21	2,235,537.84	13,045,208.21	(152,782.00)	-1.2%
Travel and Conferences		5200	351,541.68	351,541.68	139,096.22	417,398.06	(65,856.38)	-18.7%
Dues and Memberships		5300	258,550.00	258,550.00	114,441.14	364,135.31	(105,585.31)	-40.8%
Insurance		5400-5450	2,875,021.17	2,875,021.17	0.00	2,875,021.17	0.00	0.0%
Operations and Housekeeping Services		5500	9,825,000.00	9,825,000.00	3,510,064.94	10,747,595.00	(922,595.00)	-9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,400,144.00	3,400,144.00	1,175,616.34	3,695,060.34	(294,916.34)	-8.7%
Transfers of Direct Costs		5710	(921,252.27)	(921,252.27)	(59,799.17)	(973,895.26)	52,642.99	-5.7%
Transfers of Direct Costs - Interfund		5750	(60,900.00)	(60,900.00)	(3,086.13)	(60,900.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,645,389.27	6,645,389.27	2,117,260.04	7,815,483.60	(1,170,094.33)	-17.6%
Communications		5900	373,665.58	373,665.58	173,481.76	662,773.35	(289,107.77)	-77.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>35,639,585.64</b>	<b>35,639,585.64</b>	<b>9,402,612.98</b>	<b>38,587,879.78</b>	<b>(2,948,294.14)</b>	<b>-8.3%</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>CAPITAL OUTLAY</b>								
Land		6100	90,000.00	90,000.00	10,379.66	31,605.49	58,394.51	64.9%
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	26,088.41	49,413.41	(49,413.41)	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	977,369.53	977,369.53	86,462.12	418,941.03	558,428.50	57.1%
Equipment Replacement		6500	260,000.00	260,000.00	0.00	320,000.00	(60,000.00)	-23.1%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,327,369.53</b>	<b>1,327,369.53</b>	<b>122,930.19</b>	<b>819,959.93</b>	<b>507,409.80</b>	<b>38.2%</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	14,518.00	14,518.00	0.00	14,518.00	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	2,410,679.00	(2,410,679.00)	New
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	2,410,679.00	2,410,679.00	0.00	0.00	2,410,679.00	100.0%
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>2,676,721.00</b>	<b>2,676,721.00</b>	<b>0.00</b>	<b>2,676,721.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(4,073,661.74)	(4,073,661.74)	0.00	(5,067,231.78)	993,570.04	-24.4%
Transfers of Indirect Costs - Interfund		7350	(1,774,153.00)	(1,774,153.00)	8,712.59	(1,965,185.37)	191,032.37	-10.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(5,847,814.74)</b>	<b>(5,847,814.74)</b>	<b>8,712.59</b>	<b>(7,032,417.15)</b>	<b>1,184,602.41</b>	<b>-20.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>364,194,482.63</b>	<b>364,194,482.63</b>	<b>92,765,202.60</b>	<b>364,406,146.93</b>	<b>(211,664.30)</b>	<b>-0.1%</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>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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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	624,667.51	624,667.51	499,667.51	624,667.51	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,024,317.00	4,024,317.00	644,316.88	4,024,317.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>4,648,984.51</b>	<b>4,648,984.51</b>	<b>1,143,984.39</b>	<b>4,648,984.51</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<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	(63,108,145.12)	(63,108,145.12)	(81,678.07)	(65,610,517.08)	(2,502,371.96)	4.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(63,108,145.12)</b>	<b>(63,108,145.12)</b>	<b>(81,678.07)</b>	<b>(65,610,517.08)</b>	<b>(2,502,371.96)</b>	<b>4.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(67,757,129.63)</b>	<b>(67,757,129.63)</b>	<b>(1,225,662.46)</b>	<b>(70,259,501.59)</b>	<b>(2,502,371.96)</b>	<b>3.7%</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>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	37,241,968.51	37,241,968.51	6,556,557.33	49,934,346.26	12,692,377.75	34.1%
3) Other State Revenue		8300-8599	49,410,111.00	49,410,111.00	9,819,968.20	50,898,200.36	1,488,089.36	3.0%
4) Other Local Revenue		8600-8799	3,882,805.04	3,882,805.04	601,939.85	8,055,750.54	4,172,945.50	107.5%
5) TOTAL, REVENUES			90,534,884.55	90,534,884.55	16,978,465.38	108,888,297.16		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	60,397,885.30	60,397,885.30	16,708,479.43	65,500,019.96	(5,102,134.66)	-8.4%
2) Classified Salaries		2000-2999	27,509,404.50	27,509,404.50	4,855,309.52	29,785,446.71	(2,276,042.21)	-8.3%
3) Employee Benefits		3000-3999	30,340,293.24	30,340,293.24	7,625,160.20	30,997,234.25	(656,941.01)	-2.2%
4) Books and Supplies		4000-4999	13,410,873.77	13,410,873.77	3,464,989.84	19,738,172.83	(6,327,299.06)	-47.2%
5) Services and Other Operating Expenditures		5000-5999	18,534,761.49	18,534,761.49	5,452,966.75	22,333,268.38	(3,798,506.89)	-20.5%
6) Capital Outlay		6000-6999	2,492,758.56	2,492,758.56	1,258,812.16	6,980,362.55	(4,487,603.99)	-180.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,755,843.00	2,755,843.00	0.00	3,089,875.00	(334,032.00)	-12.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,073,661.74	4,073,661.74	0.00	5,067,231.78	(993,570.04)	-24.4%
9) TOTAL, EXPENDITURES			159,515,481.60	159,515,481.60	39,365,717.90	183,491,611.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(68,980,597.05)	(68,980,597.05)	(22,387,252.52)	(74,603,314.30)		
<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	90,950.00	90,950.00	0.00	90,950.00	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	63,108,145.12	63,108,145.12	81,678.07	65,610,517.08	2,502,371.96	4.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,017,195.12	63,017,195.12	81,678.07	65,519,567.08		



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>			(5,963,401.93)	(5,963,401.93)	(22,305,574.45)	(9,083,747.22)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,515,226.32	10,515,226.32		17,445,538.73	6,930,312.41	65.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,515,226.32	10,515,226.32		17,445,538.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,515,226.32	10,515,226.32		17,445,538.73		
2) Ending Balance, June 30 (E + F1e)			4,551,824.39	4,551,824.39		8,361,791.51		
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	4,551,824.39	4,551,824.39		8,361,791.51		
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		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<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%
<b>TOTAL, LCFF 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>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,059,923.00	9,059,923.00	0.00	9,059,923.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,031,335.00	2,031,335.00	0.00	2,105,033.66	73,698.66	3.6%
Child Nutrition Programs		8220	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	13,338,636.00	13,338,636.00	4,017,794.73	19,620,391.87	6,281,755.87	47.1%
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	2,740,419.00	2,740,419.00	806,011.00	3,791,861.75	1,051,442.75	38.4%

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	2,650,195.00	2,650,195.00	719,412.24	4,333,614.99	1,683,419.99	63.5%
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	3011-3020, 3026-3205, 4036-4126, 5510	8290	1,039,452.00	1,039,452.00	510,929.95	4,314,671.81	3,275,219.81	315.1%
Vocational and Applied Technology Education	3500-3699	8290	443,611.00	443,611.00	0.00	443,611.00	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	5,938,397.51	5,938,397.51	502,409.41	6,265,238.18	326,840.67	5.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>37,241,968.51</b>	<b>37,241,968.51</b>	<b>6,556,557.33</b>	<b>49,934,346.26</b>	<b>12,692,377.75</b>	<b>34.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,436,191.00	27,436,191.00	7,829,567.48	27,436,191.00	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	392,571.00	392,571.00	117,040.28	398,893.00	6,322.00	1.6%
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 Materi		8560	1,616,115.00	1,616,115.00	187,449.20	2,019,668.20	403,553.20	25.0%
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%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,059,494.00	8,059,494.00	0.00	8,061,118.00	1,624.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,700,000.00	2,700,000.00	0.00	2,700,000.00	0.00	0.0%
Healthy Start	6240	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%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	4,537,200.00	4,537,200.00	0.00	5,578,531.00	1,041,331.00	23.0%
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	4,668,540.00	4,668,540.00	1,685,911.24	4,703,799.16	35,259.16	0.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>49,410,111.00</b>	<b>49,410,111.00</b>	<b>9,819,968.20</b>	<b>50,898,200.36</b>	<b>1,488,089.36</b>	<b>3.0%</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>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	642,190.00	642,190.00	100,916.86	642,190.00	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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
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	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	2,042,886.04	2,042,886.04	501,022.99	6,215,831.54	4,172,945.50	204.3%
Tuition		8710	1,197,729.00	1,197,729.00	0.00	1,197,729.00	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>3,882,805.04</b>	<b>3,882,805.04</b>	<b>601,939.85</b>	<b>8,055,750.54</b>	<b>4,172,945.50</b>	<b>107.5%</b>
<b>TOTAL, REVENUES</b>			<b>90,534,884.55</b>	<b>90,534,884.55</b>	<b>16,978,465.38</b>	<b>108,888,297.16</b>	<b>18,353,412.61</b>	<b>20.3%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	49,275,510.69	49,275,510.69	12,983,727.50	52,638,139.45	(3,362,628.76)	-6.8%
Certificated Pupil Support Salaries		1200	6,196,001.66	6,196,001.66	1,707,950.10	6,220,458.74	(24,457.08)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,354,543.01	1,354,543.01	506,416.56	1,650,710.85	(296,167.84)	-21.9%
Other Certificated Salaries		1900	3,571,829.94	3,571,829.94	1,510,385.27	4,990,710.92	(1,418,880.98)	-39.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>60,397,885.30</b>	<b>60,397,885.30</b>	<b>16,708,479.43</b>	<b>65,500,019.96</b>	<b>(5,102,134.66)</b>	<b>-8.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	15,759,107.99	15,759,107.99	2,142,601.64	17,478,745.60	(1,719,637.61)	-10.9%
Classified Support Salaries		2200	7,548,682.12	7,548,682.12	1,770,634.45	7,576,319.96	(27,637.84)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	686,095.05	686,095.05	178,390.25	771,915.08	(85,820.03)	-12.5%
Clerical, Technical and Office Salaries		2400	2,346,408.56	2,346,408.56	509,849.49	2,757,618.25	(411,209.69)	-17.5%
Other Classified Salaries		2900	1,169,110.78	1,169,110.78	253,833.69	1,200,847.82	(31,737.04)	-2.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>27,509,404.50</b>	<b>27,509,404.50</b>	<b>4,855,309.52</b>	<b>29,785,446.71</b>	<b>(2,276,042.21)</b>	<b>-8.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,431,172.44	5,431,172.44	1,425,351.58	5,605,590.98	(174,418.54)	-3.2%
PERS		3201-3202	3,331,465.27	3,331,465.27	588,221.37	3,404,113.56	(72,648.29)	-2.2%
OASDI/Medicare/Alternative		3301-3302	2,979,547.93	2,979,547.93	614,450.32	3,098,893.00	(119,345.07)	-4.0%
Health and Welfare Benefits		3401-3402	14,838,536.76	14,838,536.76	4,188,403.00	15,135,942.35	(297,405.59)	-2.0%
Unemployment Insurance		3501-3502	44,155.18	44,155.18	10,632.55	47,508.06	(3,352.88)	-7.6%
Workers' Compensation		3601-3602	1,507,561.86	1,507,561.86	377,838.50	1,463,836.41	43,725.45	2.9%
OPEB, Allocated		3701-3702	2,207,853.80	2,207,853.80	0.00	0.00	2,207,853.80	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	420,262.88	2,241,349.89	(2,241,349.89)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>30,340,293.24</b>	<b>30,340,293.24</b>	<b>7,625,160.20</b>	<b>30,997,234.25</b>	<b>(656,941.01)</b>	<b>-2.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,394,652.50	1,394,652.50	1,119,430.89	1,379,829.00	14,823.50	1.1%
Books and Other Reference Materials		4200	33,492.42	33,492.42	9,258.22	88,816.91	(55,324.49)	-165.2%
Materials and Supplies		4300	7,195,883.26	7,195,883.26	1,035,218.23	10,062,302.20	(2,866,418.94)	-39.8%
Noncapitalized Equipment		4400	4,786,845.59	4,786,845.59	1,301,082.50	8,207,224.72	(3,420,379.13)	-71.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,410,873.77</b>	<b>13,410,873.77</b>	<b>3,464,989.84</b>	<b>19,738,172.83</b>	<b>(6,327,299.06)</b>	<b>-47.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	9,940,775.84	9,940,775.84	3,346,180.68	12,338,781.39	(2,398,005.55)	-24.1%
Travel and Conferences		5200	716,890.16	716,890.16	258,169.91	1,481,506.76	(764,616.60)	-106.7%
Dues and Memberships		5300	23,000.00	23,000.00	23,012.57	68,050.84	(45,050.84)	-195.9%
Insurance		5400-5450	1,788.00	1,788.00	1,767.00	1,788.00	0.00	0.0%
Operations and Housekeeping Services		5500	248,198.77	248,198.77	25,879.02	103,850.00	144,348.77	58.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,992,309.35	1,992,309.35	788,647.08	2,102,176.16	(109,866.81)	-5.5%
Transfers of Direct Costs		5710	921,252.27	921,252.27	59,799.17	973,895.26	(52,642.99)	-5.7%
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	4,634,335.60	4,634,335.60	949,289.57	5,148,649.54	(514,313.94)	-11.1%
Communications		5900	56,211.50	56,211.50	221.75	114,570.43	(58,358.93)	-103.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,534,761.49</b>	<b>18,534,761.49</b>	<b>5,452,966.75</b>	<b>22,333,268.38</b>	<b>(3,798,506.89)</b>	<b>-20.5%</b>

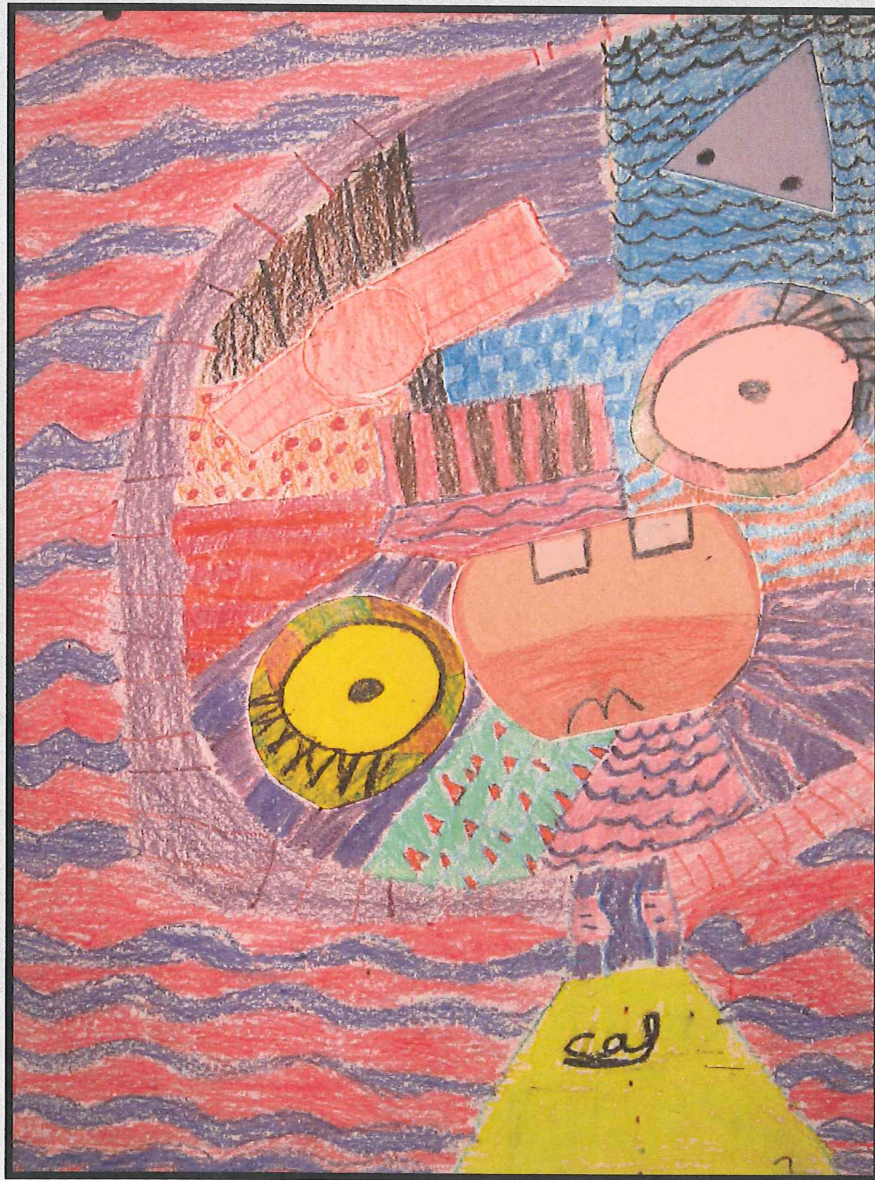
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,379,458.56	2,379,458.56	1,238,212.16	4,216,738.56	(1,837,280.00)	-77.2%
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	113,300.00	113,300.00	20,600.00	117,123.99	(3,823.99)	-3.4%
Equipment Replacement		6500	0.00	0.00	0.00	2,646,500.00	(2,646,500.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,492,758.56</b>	<b>2,492,758.56</b>	<b>1,258,812.16</b>	<b>6,980,362.55</b>	<b>(4,487,603.99)</b>	<b>-180.0%</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	374,000.00	374,000.00	0.00	390,000.00	(16,000.00)	-4.3%
Payments to County Offices		7142	2,300,000.00	2,300,000.00	0.00	2,618,032.00	(318,032.00)	-13.8%
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>2,755,843.00</b>	<b>2,755,843.00</b>	<b>0.00</b>	<b>3,089,875.00</b>	<b>(334,032.00)</b>	<b>-12.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	4,073,661.74	4,073,661.74	0.00	5,067,231.78	(993,570.04)	-24.4%
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>4,073,661.74</b>	<b>4,073,661.74</b>	<b>0.00</b>	<b>5,067,231.78</b>	<b>(993,570.04)</b>	<b>-24.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>159,515,481.60</b>	<b>159,515,481.60</b>	<b>39,365,717.90</b>	<b>183,491,611.46</b>	<b>(23,976,129.86)</b>	<b>-15.0%</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>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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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	90,950.00	90,950.00	0.00	90,950.00	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>90,950.00</b>	<b>90,950.00</b>	<b>0.00</b>	<b>90,950.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00		
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>			<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	63,108,145.12	63,108,145.12	81,678.07	65,610,517.08	2,502,371.96	4.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>63,108,145.12</b>	<b>63,108,145.12</b>	<b>81,678.07</b>	<b>65,610,517.08</b>	<b>2,502,371.96</b>	<b>4.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>63,017,195.12</b>	<b>63,017,195.12</b>	<b>81,678.07</b>	<b>65,519,567.08</b>	<b>(2,502,371.96)</b>	<b>4.0%</b>





# Child Development Fund



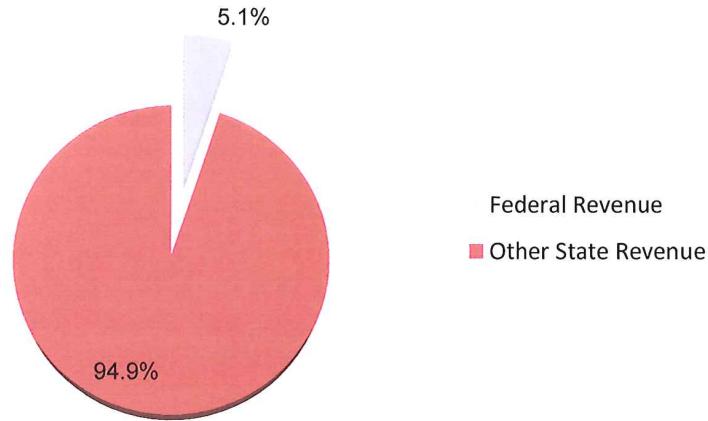
*Artwork created by a Santa Ana Unified School District student from King Elementary School.*



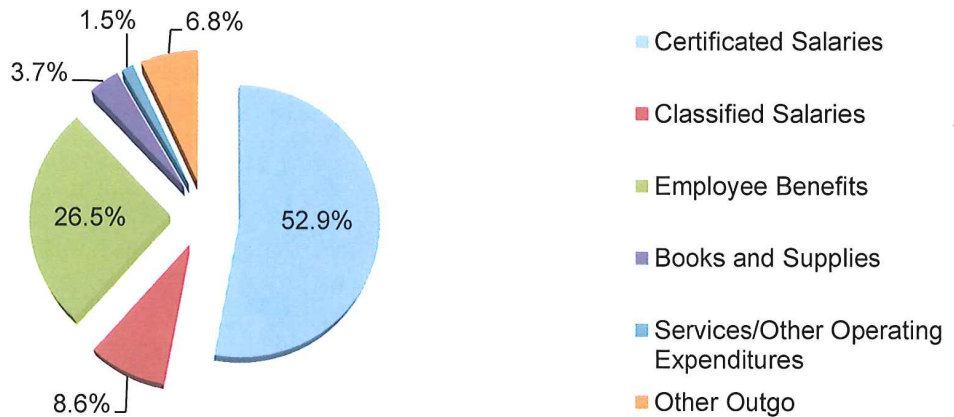
# CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$1.7 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditures (88.0%). Total projected expenditure is \$1.7 million.



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

The State Preschool Program allows the District to set aside as a reserve an amount up to five percent of the current year's California State Preschool contract. The District will spend any excess amount by June 30, 2015.

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	86,901.00	86,901.00	0.00	87,429.00	528.00	0.6%
3) Other State Revenue		8300-8599	1,611,901.00	1,611,901.00	0.00	1,631,373.00	19,472.00	1.2%
4) Other Local Revenue		8600-8799	0.00	0.00	113.24	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,698,802.00	1,698,802.00	113.24	1,718,802.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	934,615.00	934,615.00	180,330.46	909,444.00	25,171.00	2.7%
2) Classified Salaries		2000-2999	134,341.00	134,341.00	37,740.74	148,341.00	(14,000.00)	-10.4%
3) Employee Benefits		3000-3999	444,208.00	444,208.00	119,268.19	455,449.00	(11,241.00)	-2.5%
4) Books and Supplies		4000-4999	46,572.00	46,572.00	5,500.49	62,780.33	(16,208.33)	-34.8%
5) Services and Other Operating Expenditures		5000-5999	21,575.00	21,575.00	4,241.57	25,296.30	(3,721.30)	-17.2%
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	117,491.00	117,491.00	0.00	117,491.37	(0.37)	0.0%
9) TOTAL, EXPENDITURES			1,698,802.00	1,698,802.00	347,081.45	1,718,802.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(346,968.21)	0.00		
<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>			0.00	0.00	(346,968.21)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,787.36	70,787.36		68,627.84	(2,159.52)	-3.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,787.36	70,787.36		68,627.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,787.36	70,787.36		68,627.84		
2) Ending Balance, June 30 (E + F1e)			70,787.36	70,787.36		68,627.84		
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	70,787.36	70,787.36		68,627.84		
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	86,901.00	86,901.00	0.00	87,429.00	528.00	0.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>86,901.00</b>	<b>86,901.00</b>	<b>0.00</b>	<b>87,429.00</b>	<b>528.00</b>	<b>0.6%</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	1,611,901.00	1,611,901.00	0.00	1,611,373.00	(528.00)	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	20,000.00	20,000.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,611,901.00</b>	<b>1,611,901.00</b>	<b>0.00</b>	<b>1,631,373.00</b>	<b>19,472.00</b>	<b>1.2%</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	0.00	0.00	113.24	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
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>0.00</b>	<b>0.00</b>	<b>113.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,698,802.00</b>	<b>1,698,802.00</b>	<b>113.24</b>	<b>1,718,802.00</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 Teachers' Salaries		1100	779,807.00	779,807.00	129,991.13	744,425.00	35,382.00	4.5%
Certificated Pupil Support Salaries		1200	25,631.00	25,631.00	6,277.21	32,831.00	(7,200.00)	-28.1%
Certificated Supervisors' and Administrators' Salaries		1300	55,756.00	55,756.00	18,585.60	55,758.00	(2.00)	0.0%
Other Certificated Salaries		1900	73,421.00	73,421.00	25,476.52	76,430.00	(3,009.00)	-4.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>934,615.00</b>	<b>934,615.00</b>	<b>180,330.46</b>	<b>909,444.00</b>	<b>25,171.00</b>	<b>2.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	300.00	(300.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	50,748.00	50,748.00	16,539.63	62,548.00	(11,800.00)	-23.3%
Other Classified Salaries		2900	83,593.00	83,593.00	21,201.11	85,493.00	(1,900.00)	-2.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>134,341.00</b>	<b>134,341.00</b>	<b>37,740.74</b>	<b>148,341.00</b>	<b>(14,000.00)</b>	<b>-10.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	72,681.00	72,681.00	14,692.44	68,745.00	3,936.00	5.4%
PERS		3201-3202	32,240.00	32,240.00	5,948.79	32,663.00	(423.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	32,120.00	32,120.00	6,305.47	33,191.00	(1,071.00)	-3.3%
Health and Welfare Benefits		3401-3402	262,380.00	262,380.00	83,404.34	277,197.00	(14,817.00)	-5.6%
Unemployment Insurance		3501-3502	522.00	522.00	106.69	539.00	(17.00)	-3.3%
Workers' Compensation		3601-3602	17,957.00	17,957.00	3,848.30	16,499.00	1,458.00	8.1%
OPEB, Allocated		3701-3702	26,308.00	26,308.00	0.00	0.00	26,308.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	4,982.16	26,615.00	(26,615.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>444,208.00</b>	<b>444,208.00</b>	<b>119,268.19</b>	<b>455,449.00</b>	<b>(11,241.00)</b>	<b>-2.5%</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	46,572.00	46,572.00	5,500.49	61,280.33	(14,708.33)	-31.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	1,500.00	(1,500.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>46,572.00</b>	<b>46,572.00</b>	<b>5,500.49</b>	<b>62,780.33</b>	<b>(16,208.33)</b>	<b>-34.8%</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	0.00	0.00	0.0%
Travel and Conferences		5200	7,815.00	7,815.00	2,003.09	11,536.30	(3,721.30)	-47.6%
Dues and Memberships		5300	400.00	400.00	400.00	400.00	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	3,000.00	3,000.00	0.00	3,000.00	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	3,900.00	3,900.00	0.00	3,900.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,310.00	6,310.00	1,802.50	6,310.00	0.00	0.0%
Communications		5900	150.00	150.00	35.98	150.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,575.00</b>	<b>21,575.00</b>	<b>4,241.57</b>	<b>25,296.30</b>	<b>(3,721.30)</b>	<b>-17.2%</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	117,491.00	117,491.00	0.00	117,491.37	(0.37)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>117,491.00</b>	<b>117,491.00</b>	<b>0.00</b>	<b>117,491.37</b>	<b>(0.37)</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,698,802.00</b>	<b>1,698,802.00</b>	<b>347,081.45</b>	<b>1,718,802.00</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		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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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		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%
<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		8980	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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
6105	Child Development: California State Preschool Program	610.14
6130	Child Development: Center-Based Reserve Account	68,017.70
Total, Restricted Balance		<u>68,627.84</u>





# Cafeteria Special Revenue Fund



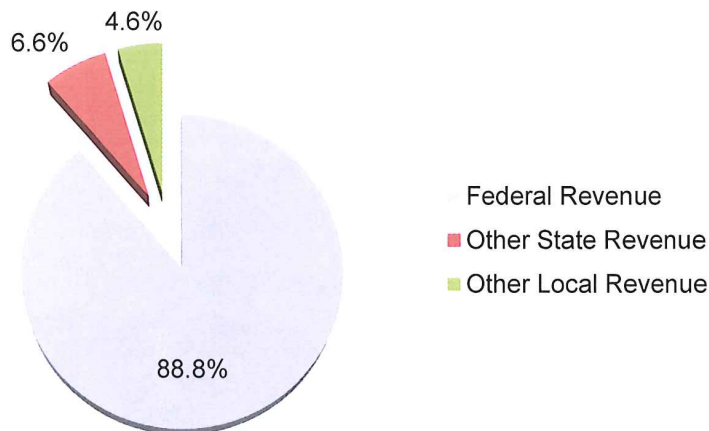
*Artwork created by a Santa Ana Unified School District student from King Elementary School.*



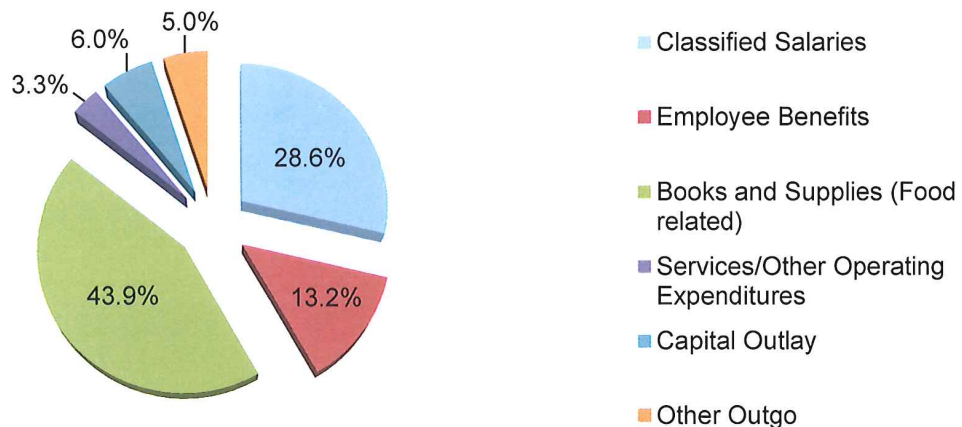
# Cafeteria Special Reserve Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for operation and improvement of food service programs. The largest revenue comes from the Child Nutrition Programs (Federal) through a reimbursement process (87.1%). Total projected revenue is \$33.8 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 (43.9%). Total projected expenditure is \$36.8 million.



The District relies heavily on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$3.0 million more than its anticipated revenue by June 30, 2015 due to the required spend-down plan by the California Department of Education. Thus, the projected fund balance will be reduced to approximately \$16.2 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	26,376,000.00	26,376,000.00	1,006,144.17	29,459,216.00	3,083,216.00	11.7%
3) Other State Revenue		8300-8599	1,979,500.00	1,979,500.00	186,168.29	2,202,000.00	222,500.00	11.2%
4) Other Local Revenue		8600-8799	1,260,000.00	1,260,000.00	396,584.73	1,527,037.00	267,037.00	21.2%
5) TOTAL, REVENUES			29,615,500.00	29,615,500.00	1,588,897.19	33,188,253.00		
<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	11,008,214.50	11,008,214.50	2,701,386.15	10,517,701.33	490,513.17	4.5%
3) Employee Benefits		3000-3999	3,251,268.25	3,251,268.25	1,412,588.35	4,838,891.00	(1,587,622.75)	-48.8%
4) Books and Supplies		4000-4999	15,068,500.00	15,068,500.00	3,651,399.62	16,151,488.00	(1,082,988.00)	-7.2%
5) Services and Other Operating Expenditures		5000-5999	848,000.00	848,000.00	152,169.85	1,209,589.00	(361,589.00)	-42.6%
6) Capital Outlay		6000-6999	1,900,000.00	1,900,000.00	10,090.00	2,200,000.00	(300,000.00)	-15.8%
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	1,656,662.00	1,656,662.00	(8,712.59)	1,847,694.00	(191,032.00)	-11.5%
9) TOTAL, EXPENDITURES			33,732,644.75	33,732,644.75	7,918,921.38	36,765,363.33		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(4,117,144.75)	(4,117,144.75)	(6,330,024.19)	(3,577,110.33)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	624,667.51	624,667.51	499,667.51	624,667.51	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			624,667.51	624,667.51	499,667.51	624,667.51		

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>			(3,492,477.24)	(3,492,477.24)	(5,830,356.68)	(2,952,442.82)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,279,462.22	16,279,462.22		19,195,494.90	2,916,032.68	17.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,279,462.22	16,279,462.22		19,195,494.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,279,462.22	16,279,462.22		19,195,494.90		
2) Ending Balance, June 30 (E + F1e)			12,786,984.98	12,786,984.98		16,243,052.08		
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			12,786,984.98	12,786,984.98		16,243,052.41		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(0.33)		

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	26,376,000.00	26,376,000.00	1,006,144.17	29,459,216.00	3,083,216.00	11.7%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>26,376,000.00</b>	<b>26,376,000.00</b>	<b>1,006,144.17</b>	<b>29,459,216.00</b>	<b>3,083,216.00</b>	<b>11.7%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,979,500.00	1,979,500.00	186,168.29	2,202,000.00	222,500.00	11.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,979,500.00</b>	<b>1,979,500.00</b>	<b>186,168.29</b>	<b>2,202,000.00</b>	<b>222,500.00</b>	<b>11.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,036.25	2,037.00	2,037.00	New
Food Service Sales		8634	1,210,000.00	1,210,000.00	357,230.42	1,400,000.00	190,000.00	15.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	17,772.06	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	19,546.00	75,000.00	75,000.00	New
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,260,000.00</b>	<b>1,260,000.00</b>	<b>396,584.73</b>	<b>1,527,037.00</b>	<b>267,037.00</b>	<b>21.2%</b>
<b>TOTAL, REVENUES</b>			<b>29,615,500.00</b>	<b>29,615,500.00</b>	<b>1,588,897.19</b>	<b>33,188,253.00</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>			<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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	8,785,174.50	8,785,174.50	2,051,300.72	8,039,953.00	745,221.50	8.5%
Classified Supervisors' and Administrators' Salaries		2300	1,262,460.00	1,262,460.00	427,302.55	1,347,901.10	(85,441.10)	-6.8%
Clerical, Technical and Office Salaries		2400	0.00	0.00	25,617.11	85,000.00	(85,000.00)	New
Other Classified Salaries		2900	960,580.00	960,580.00	197,165.77	1,044,847.23	(84,267.23)	-8.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,008,214.50</b>	<b>11,008,214.50</b>	<b>2,701,386.15</b>	<b>10,517,701.33</b>	<b>490,513.17</b>	<b>4.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	738,643.83	738,643.83	262,615.05	982,508.00	(243,864.17)	-33.0%
OASDI/Medicare/Alternative		3301-3302	586,075.84	586,075.84	176,980.55	738,471.00	(152,395.16)	-26.0%
Health and Welfare Benefits		3401-3402	1,484,910.00	1,484,910.00	877,567.63	2,675,960.00	(1,191,050.00)	-80.2%
Unemployment Insurance		3501-3502	6,942.33	6,942.33	1,324.19	5,765.00	1,177.33	17.0%
Workers' Compensation		3601-3602	137,485.25	137,485.25	47,741.78	177,823.00	(40,337.75)	-29.3%
OPEB, Allocated		3701-3702	297,211.00	297,211.00	0.00	0.00	297,211.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	46,359.15	258,364.00	(258,364.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,251,268.25</b>	<b>3,251,268.25</b>	<b>1,412,588.35</b>	<b>4,838,891.00</b>	<b>(1,587,622.75)</b>	<b>-48.8%</b>
<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	178,500.00	178,500.00	9,582.48	315,158.00	(136,658.00)	-76.6%
Noncapitalized Equipment		4400	410,000.00	410,000.00	27,842.43	363,703.00	46,297.00	11.3%
Food		4700	14,480,000.00	14,480,000.00	3,613,974.71	15,472,627.00	(992,627.00)	-6.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,068,500.00</b>	<b>15,068,500.00</b>	<b>3,651,399.62</b>	<b>16,151,488.00</b>	<b>(1,082,988.00)</b>	<b>-7.2%</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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	4,066.44	245,000.00	(245,000.00)	New
Travel and Conferences		5200	25,000.00	25,000.00	4,518.34	53,000.00	(28,000.00)	-112.0%
Dues and Memberships		5300	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	158,000.00	158,000.00	50,706.12	190,000.00	(32,000.00)	-20.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	202,500.00	202,500.00	63,291.83	434,297.00	(231,797.00)	-114.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,000.00	50,000.00	1,767.34	50,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	395,000.00	395,000.00	25,696.81	219,700.00	175,300.00	44.4%
Communications		5900	15,000.00	15,000.00	2,122.97	15,092.00	(92.00)	-0.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>848,000.00</b>	<b>848,000.00</b>	<b>152,169.85</b>	<b>1,209,589.00</b>	<b>(361,589.00)</b>	<b>-42.6%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	10,090.00	300,000.00	(300,000.00)	New
Equipment		6400	1,900,000.00	1,900,000.00	0.00	1,900,000.00	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>1,900,000.00</b>	<b>1,900,000.00</b>	<b>10,090.00</b>	<b>2,200,000.00</b>	<b>(300,000.00)</b>	<b>-15.8%</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	1,656,662.00	1,656,662.00	(8,712.59)	1,847,694.00	(191,032.00)	-11.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,656,662.00</b>	<b>1,656,662.00</b>	<b>(8,712.59)</b>	<b>1,847,694.00</b>	<b>(191,032.00)</b>	<b>-11.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>33,732,644.75</b>	<b>33,732,644.75</b>	<b>7,918,921.38</b>	<b>36,765,363.33</b>		

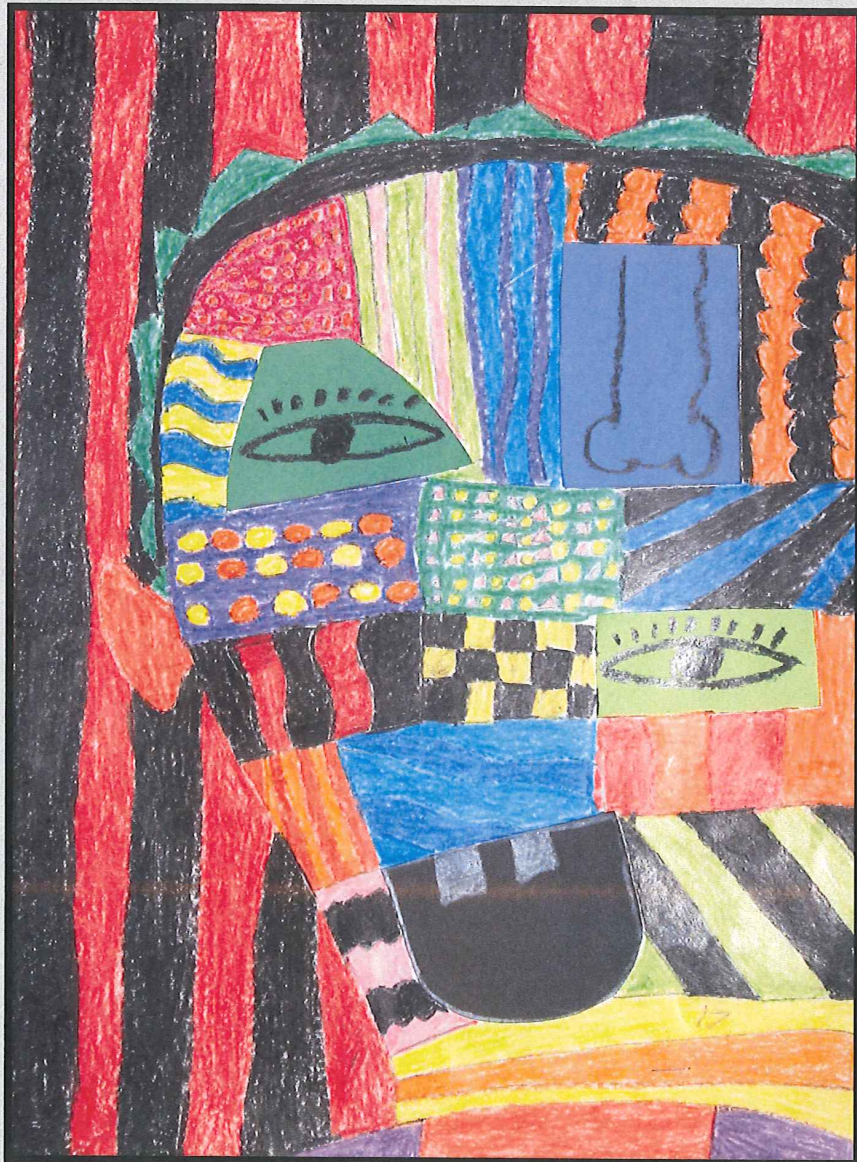
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	624,667.51	624,667.51	499,667.51	624,667.51	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>624,667.51</b>	<b>624,667.51</b>	<b>499,667.51</b>	<b>624,667.51</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 (a - b + c - d + e)</b>			<b>624,667.51</b>	<b>624,667.51</b>	<b>499,667.51</b>	<b>624,667.51</b>		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,243,052.41
Total, Restricted Balance		<u>16,243,052.41</u>





## Deferred Maintenance Fund



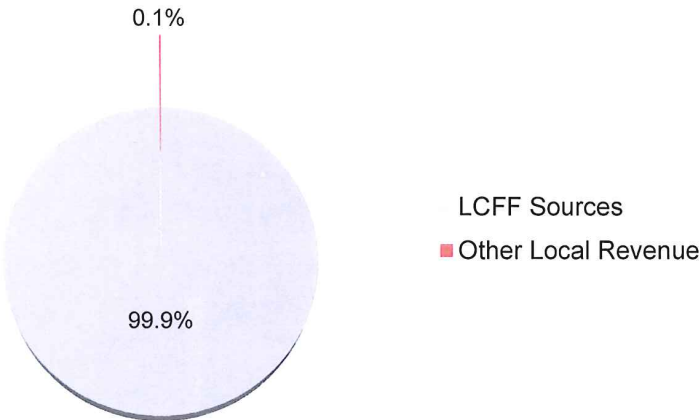
*Artwork created by a Santa Ana Unified School District student from King Elementary School.*



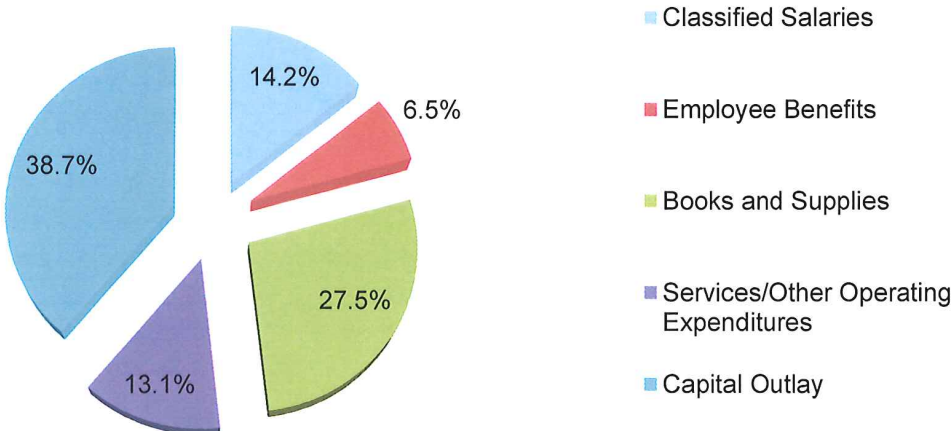
# Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes. The State revenue of approximately \$1.9 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. **Capital Outlay** represent the largest expenditures (38.7%). Total projected expenditure is \$3.4 million.





2014-15 First Interim  
Deferred Maintenance Fund  
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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,938,252.00	1,938,252.00	1,938,252.00	1,938,252.00	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	1,624.50	2,645.71	145.71	5.8%
5) TOTAL, REVENUES			1,940,752.00	1,940,752.00	1,939,876.50	1,940,897.71		
<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	473,758.00	473,758.00	127,675.60	475,278.00	(1,520.00)	-0.3%
3) Employee Benefits		3000-3999	216,932.21	216,932.21	55,557.76	217,299.21	(367.00)	-0.2%
4) Books and Supplies		4000-4999	443,448.83	443,448.83	556,868.94	920,854.83	(477,406.00)	-107.7%
5) Services and Other Operating Expenditures		5000-5999	690,821.00	690,821.00	364,689.14	440,821.00	250,000.00	36.2%
6) Capital Outlay		6000-6999	115,791.96	115,791.96	565,097.19	1,296,608.81	(1,180,816.85)	-1019.8%
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			1,940,752.00	1,940,752.00	1,669,888.63	3,350,861.85		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	269,987.87	(1,409,964.14)		
<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>			0.00	0.00	269,987.87	(1,409,964.14)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	126,115.68	126,115.68		2,446,154.73	2,320,039.05	1839.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,115.68	126,115.68		2,446,154.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,115.68	126,115.68		2,446,154.73		
2) Ending Balance, June 30 (E + F1e)			126,115.68	126,115.68		1,036,190.59		
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	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	126,115.68	126,115.68		1,036,190.59		
Grade span utilization/repairs	0000	9780				139,422.48		
Maintenance projects	0000	9780				896,768.11		
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	1,938,252.00	1,938,252.00	1,938,252.00	1,938,252.00	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>1,938,252.00</b>	<b>1,938,252.00</b>	<b>1,938,252.00</b>	<b>1,938,252.00</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>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	1,478.79	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	145.71	145.71	145.71	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>			<b>2,500.00</b>	<b>2,500.00</b>	<b>1,624.50</b>	<b>2,645.71</b>	<b>145.71</b>	<b>5.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,940,752.00</b>	<b>1,940,752.00</b>	<b>1,939,876.50</b>	<b>1,940,897.71</b>		

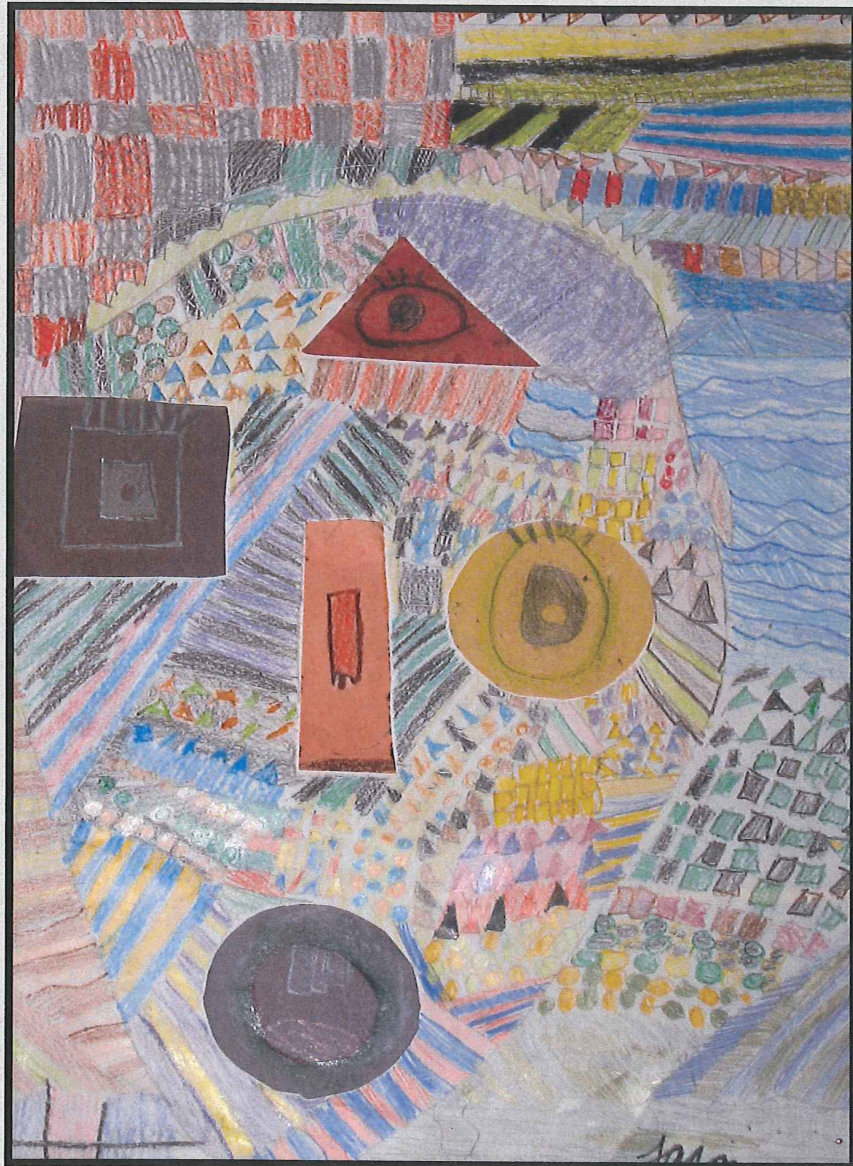
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	473,758.00	473,758.00	127,675.60	475,278.00	(1,520.00)	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>473,758.00</b>	<b>473,758.00</b>	<b>127,675.60</b>	<b>475,278.00</b>	<b>(1,520.00)</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	55,766.00	55,766.00	14,105.20	55,945.00	(179.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	36,243.00	36,243.00	9,683.64	36,360.00	(117.00)	-0.3%
Health and Welfare Benefits		3401-3402	104,599.00	104,599.00	26,452.89	104,599.00	0.00	0.0%
Unemployment Insurance		3501-3502	237.00	237.00	63.32	245.00	(8.00)	-3.4%
Workers' Compensation		3601-3602	8,149.00	8,149.00	2,243.89	8,171.00	(22.00)	-0.3%
OPEB, Allocated		3701-3702	11,938.21	11,938.21	0.00	0.00	11,938.21	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	3,008.82	11,979.21	(11,979.21)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>216,932.21</b>	<b>216,932.21</b>	<b>55,557.76</b>	<b>217,299.21</b>	<b>(367.00)</b>	<b>-0.2%</b>
<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	420,150.05	420,150.05	470,239.27	756,150.05	(336,000.00)	-80.0%
Noncapitalized Equipment		4400	23,298.78	23,298.78	86,629.67	184,704.78	(141,406.00)	-606.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>443,448.83</b>	<b>443,448.83</b>	<b>556,868.94</b>	<b>920,854.83</b>	<b>(477,406.00)</b>	<b>-107.7%</b>
<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	690,201.21	690,201.21	364,410.10	440,201.21	250,000.00	36.2%
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	619.79	619.79	279.04	619.79	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>690,821.00</b>	<b>690,821.00</b>	<b>364,689.14</b>	<b>440,821.00</b>	<b>250,000.00</b>	<b>36.2%</b>
<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	565,097.19	1,180,816.85	(1,180,816.85)	New
Equipment		6400	80,880.96	80,880.96	0.00	80,880.96	0.00	0.0%
Equipment Replacement		6500	34,911.00	34,911.00	0.00	34,911.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>115,791.96</b>	<b>115,791.96</b>	<b>565,097.19</b>	<b>1,296,608.81</b>	<b>(1,180,816.85)</b>	<b>-1019.8%</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>TOTAL, EXPENDITURES</b>			<b>1,940,752.00</b>	<b>1,940,752.00</b>	<b>1,669,888.63</b>	<b>3,350,861.85</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>								
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		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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>2014/15 Projected Year Totals</b>
	Total, Restricted Balance	<u>0.00</u>



# Building Fund



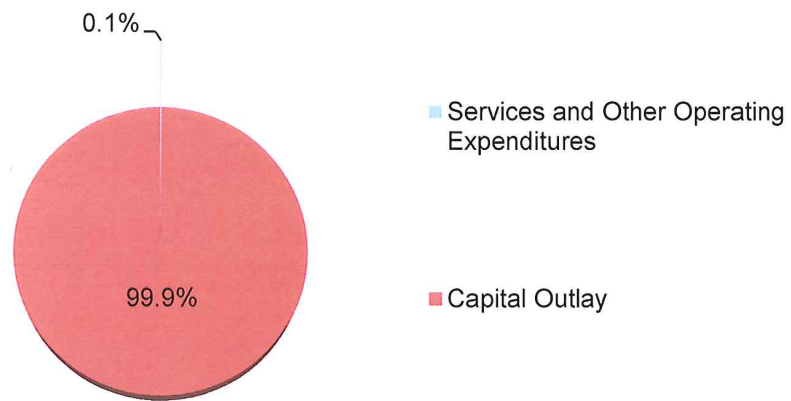
*Artwork created by a Santa Ana Unified School District student from King Elementary School.*

# Building Fund (21)



The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds.

The Building Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$7.9 million.



The projected fund balance of \$7.5 million is reserved for future construction projects at various sites.



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	15,949.10	20,850.94	20,850.94	New
5) TOTAL, REVENUES			0.00	0.00	15,949.10	20,850.94		
<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	58,744.00	58,744.00	0.00	0.00	58,744.00	100.0%
3) Employee Benefits		3000-3999	29,258.35	29,258.35	0.00	0.00	29,258.35	100.0%
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	2,826.63	11,307.40	(11,307.40)	New
6) Capital Outlay		6000-6999	8,255,000.00	8,255,000.00	816,028.36	7,859,519.19	395,480.81	4.8%
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			8,343,002.35	8,343,002.35	818,854.99	7,870,826.59		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,343,002.35)	(8,343,002.35)	(802,905.89)	(7,849,975.65)		
<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>			(8,343,002.35)	(8,343,002.35)	(802,905.89)	(7,849,975.65)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,727,194.35	13,727,194.35		15,391,464.64	1,664,270.29	12.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,727,194.35	13,727,194.35		15,391,464.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,727,194.35	13,727,194.35		15,391,464.64		
2) Ending Balance, June 30 (E + F1e)			5,384,192.00	5,384,192.00		7,541,488.99		
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			5,384,192.00	5,384,192.00		7,537,793.48		
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		3,695.51		
Future projects for building fund.	0000	9780				3,695.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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>			<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>								
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>			<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>								
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	0.00	0.00	15,937.40	20,839.24	20,839.24	New
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	11.70	11.70	11.70	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>			<b>0.00</b>	<b>0.00</b>	<b>15,949.10</b>	<b>20,850.94</b>	<b>20,850.94</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>15,949.10</b>	<b>20,850.94</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	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	58,744.00	58,744.00	0.00	0.00	58,744.00	100.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>58,744.00</b>	<b>58,744.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,744.00</b>	<b>100.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,879.00	6,879.00	0.00	0.00	6,879.00	100.0%
OASDI/Medicare/Alternative		3301-3302	4,494.00	4,494.00	0.00	0.00	4,494.00	100.0%
Health and Welfare Benefits		3401-3402	15,364.00	15,364.00	0.00	0.00	15,364.00	100.0%
Unemployment Insurance		3501-3502	30.00	30.00	0.00	0.00	30.00	100.0%
Workers' Compensation		3601-3602	1,011.00	1,011.00	0.00	0.00	1,011.00	100.0%
OPEB, Allocated		3701-3702	1,480.35	1,480.35	0.00	0.00	1,480.35	100.0%
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>			<b>29,258.35</b>	<b>29,258.35</b>	<b>0.00</b>	<b>0.00</b>	<b>29,258.35</b>	<b>100.0%</b>
<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>			<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>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	0.00	0.00	2,826.63	11,307.40	(11,307.40)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>2,826.63</b>	<b>11,307.40</b>	<b>(11,307.40)</b>	<b>New</b>



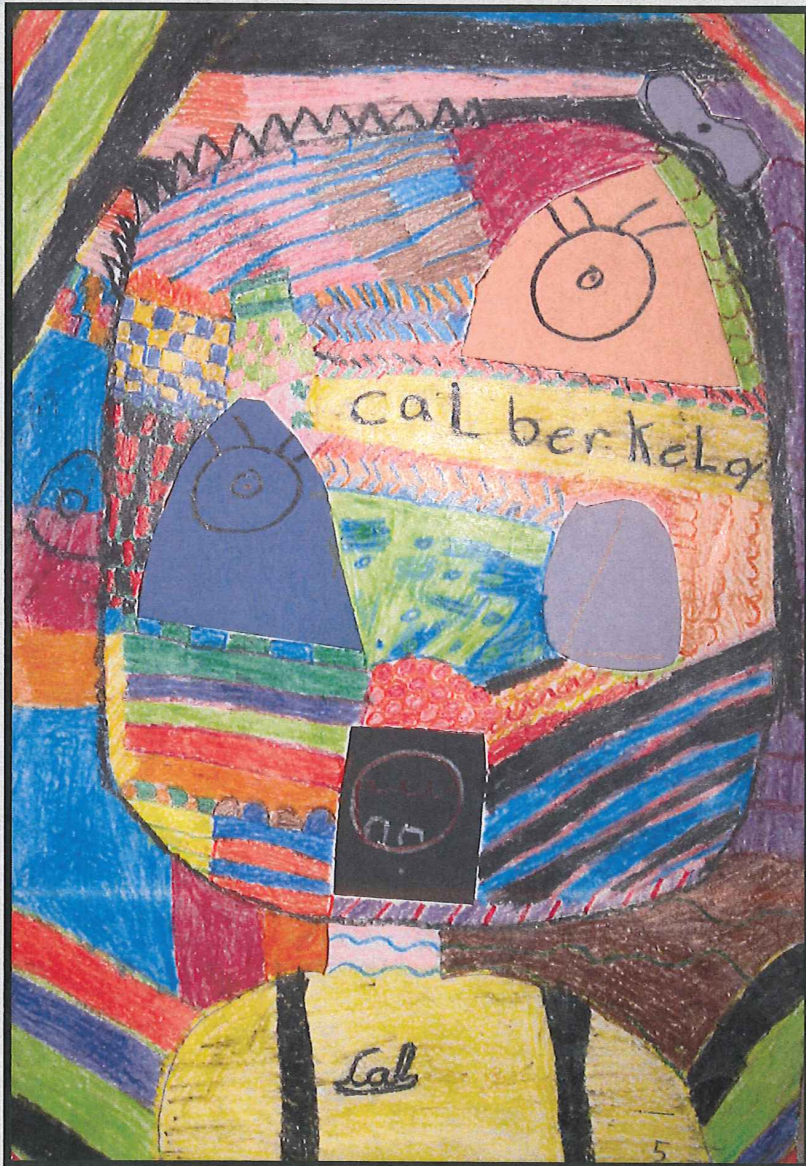
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,255,000.00	8,255,000.00	784,836.21	7,804,234.89	450,765.11	5.5%
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	0.00	0.00	31,192.15	55,284.30	(55,284.30)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,255,000.00</b>	<b>8,255,000.00</b>	<b>816,028.36</b>	<b>7,859,519.19</b>	<b>395,480.81</b>	<b>4.8%</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								
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>			<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>8,343,002.35</b>	<b>8,343,002.35</b>	<b>818,854.99</b>	<b>7,870,826.59</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>								
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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	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>			<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>								
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>			<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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
9010	Other Restricted Local	7,537,793.48
Total, Restricted Balance		<u>7,537,793.48</u>



# Capital Facilities Fund



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

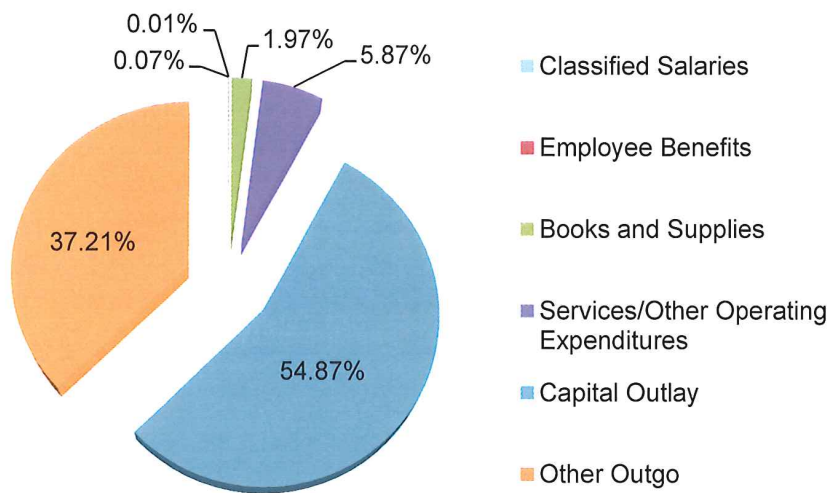


# Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected revenue is \$3.4 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$2.8 million.



The projected fund balance of \$10.3 million is reserved for future construction projects at various sites.



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	531,295.00	531,295.00	69,860.41	3,431,295.00	2,900,000.00	545.8%
5) TOTAL, REVENUES			531,295.00	531,295.00	69,860.41	3,431,295.00		
<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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	247.40	247.40	0.00	247.40	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	55,000.00	(55,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	105,700.00	105,700.00	38,161.31	163,692.00	(57,992.00)	-54.9%
6) Capital Outlay		6000-6999	1,128,792.60	1,128,792.60	202,952.69	1,530,094.25	(401,301.65)	-35.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,075,231.02	1,075,231.02	0.00	1,037,808.02	37,423.00	3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,311,971.02	2,311,971.02	241,114.00	2,788,841.67		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,780,676.02)	(1,780,676.02)	(171,253.59)	642,453.33		
<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>			(1,780,676.02)	(1,780,676.02)	(171,253.59)	642,453.33		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,354,760.41	7,354,760.41		9,658,973.88	2,304,213.47	31.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,354,760.41	7,354,760.41		9,658,973.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,354,760.41	7,354,760.41		9,658,973.88		
2) Ending Balance, June 30 (E + F1e)			5,574,084.39	5,574,084.39		10,301,427.21		
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) 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	5,574,084.39	5,574,084.39		10,301,427.21		
Future construction projects	0000	9780				10,301,427.21		
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>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>			<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>								
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	2,900,000.00	2,900,000.00	New
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	30,000.00	30,000.00	9,159.41	30,000.00	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	140,000.00	140,000.00	60,201.00	140,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	361,295.00	361,295.00	500.00	361,295.00	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>531,295.00</b>	<b>531,295.00</b>	<b>69,860.41</b>	<b>3,431,295.00</b>	<b>2,900,000.00</b>	<b>545.8%</b>
<b>TOTAL, REVENUES</b>			<b>531,295.00</b>	<b>531,295.00</b>	<b>69,860.41</b>	<b>3,431,295.00</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>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	2,000.00	2,000.00	0.00	2,000.00	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>			<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	153.00	153.00	0.00	153.00	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	10.00	10.00	0.00	10.00	0.00	0.0%
Workers' Compensation		3601-3602	34.00	34.00	0.00	34.00	0.00	0.0%
OPEB, Allocated		3701-3702	50.40	50.40	0.00	0.00	50.40	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	50.40	(50.40)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>247.40</b>	<b>247.40</b>	<b>0.00</b>	<b>247.40</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	55,000.00	(55,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55,000.00</b>	<b>(55,000.00)</b>	<b>New</b>
<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	681.00	15,000.00	(15,000.00)	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	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,700.00	2,700.00	15,102.00	19,692.00	(16,992.00)	-629.3%
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	103,000.00	103,000.00	22,378.31	129,000.00	(26,000.00)	-25.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>105,700.00</b>	<b>105,700.00</b>	<b>38,161.31</b>	<b>163,692.00</b>	<b>(57,992.00)</b>	<b>-54.9%</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 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	406,295.00	406,295.00	202,952.69	807,586.65	(401,291.65)	-98.8%
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	722,497.60	722,497.60	0.00	722,507.60	(10.00)	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,128,792.60</b>	<b>1,128,792.60</b>	<b>202,952.69</b>	<b>1,530,094.25</b>	<b>(401,301.65)</b>	<b>-35.6%</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	76,532.02	76,532.02	0.00	38,282.02	38,250.00	50.0%
Other Debt Service - Principal		7439	998,699.00	998,699.00	0.00	999,526.00	(827.00)	-0.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,075,231.02</b>	<b>1,075,231.02</b>	<b>0.00</b>	<b>1,037,808.02</b>	<b>37,423.00</b>	<b>3.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,311,971.02</b>	<b>2,311,971.02</b>	<b>241,114.00</b>	<b>2,788,841.87</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>								
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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	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>			<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>								
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>			<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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
	Total, Restricted Balance	<u>0.00</u>



# County School Facilities Fund



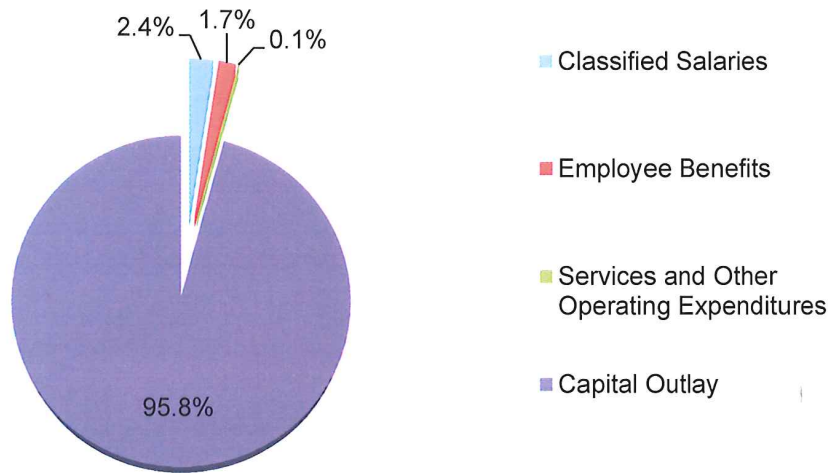
*Artwork created by a Santa Ana Unified School District student from King Elementary School.*



# County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. The projected expenditure is \$29.6 million.



The projected fund balance of \$17.6 million is reserved for future construction projects at various sites.

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	63,555.95	68,514.25	68,514.25	New
5) TOTAL, REVENUES			0.00	0.00	63,555.95	68,514.25		
<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	684,330.00	684,330.00	163,988.52	694,400.25	(10,070.25)	-1.5%
3) Employee Benefits		3000-3999	254,845.12	254,845.12	62,826.13	499,224.40	(244,379.28)	-95.9%
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	8,904.35	35,618.00	(35,618.00)	New
6) Capital Outlay		6000-6999	24,377,690.88	24,377,690.88	4,810,994.54	28,327,164.16	(3,949,473.28)	-16.2%
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			25,316,866.00	25,316,866.00	5,046,713.54	29,556,406.81		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,316,866.00)	(25,316,866.00)	(4,983,157.59)	(29,487,892.56)		
<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>			(25,316,866.00)	(25,316,866.00)	(4,983,157.59)	(29,487,892.56)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,186,504.43	30,186,504.43		47,040,669.00	16,854,164.57	55.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,186,504.43	30,186,504.43		47,040,669.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,186,504.43	30,186,504.43		47,040,669.00		
2) Ending Balance, June 30 (E + F1e)			4,869,638.43	4,869,638.43		17,552,776.44		
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			4,863,633.05	4,863,633.05		17,549,783.94		
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	6,005.38	6,005.38		2,992.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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	0.00	0.00	49,798.45	51,764.25	51,764.25	New
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	13,757.50	16,750.00	16,750.00	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>			0.00	0.00	63,555.95	68,514.25	68,514.25	New
<b>TOTAL, REVENUES</b>			0.00	0.00	63,555.95	68,514.25		

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	353,000.00	353,000.00	77,582.00	362,577.00	(9,577.00)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	331,330.00	331,330.00	70,245.52	265,541.25	65,788.75	19.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	16,161.00	66,282.00	(66,282.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>684,330.00</b>	<b>684,330.00</b>	<b>163,988.52</b>	<b>694,400.25</b>	<b>(10,070.25)</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	74,100.00	74,100.00	18,988.73	151,435.37	(77,335.37)	-104.4%
OASDI/Medicare/Alternative		3301-3302	52,500.00	52,500.00	12,497.32	101,302.20	(48,802.20)	-93.0%
Health and Welfare Benefits		3401-3402	91,400.00	91,400.00	24,298.65	186,672.70	(95,272.70)	-104.2%
Unemployment Insurance		3501-3502	3,500.00	3,500.00	81.71	189.67	3,310.33	94.6%
Workers' Compensation		3601-3602	16,100.00	16,100.00	2,880.14	25,243.42	(9,143.42)	-56.8%
OPEB, Allocated		3701-3702	17,245.12	17,245.12	0.00	0.00	17,245.12	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	4,079.58	34,381.04	(34,381.04)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>254,845.12</b>	<b>254,845.12</b>	<b>62,826.13</b>	<b>499,224.40</b>	<b>(244,379.28)</b>	<b>-95.9%</b>
<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>			<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>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	0.00	0.00	8,904.35	35,618.00	(35,618.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>8,904.35</b>	<b>35,618.00</b>	<b>(35,618.00)</b>	<b>New</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	24,377,690.88	24,377,690.88	4,810,994.54	28,327,164.16	(3,949,473.28)	-16.2%
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>			<b>24,377,690.88</b>	<b>24,377,690.88</b>	<b>4,810,994.54</b>	<b>28,327,164.16</b>	<b>(3,949,473.28)</b>	<b>-16.2%</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>25,316,866.00</b>	<b>25,316,866.00</b>	<b>5,046,713.54</b>	<b>29,556,406.81</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>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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>			<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>								
<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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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%
<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 (a - b + c - d + e)</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>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
7710	State School Facilities Projects	17,549,783.94
Total, Restricted Balance		<u>17,549,783.94</u>





Special Reserve Fund for  
Capital Outlay Projects



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

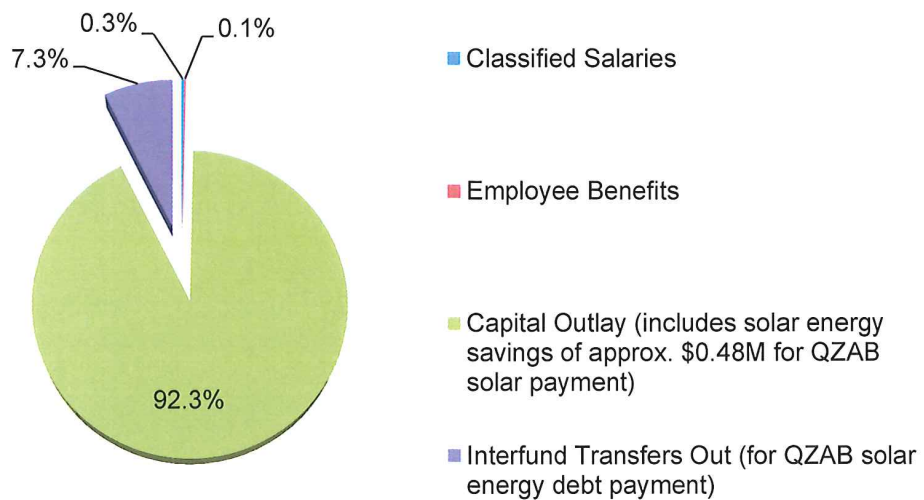
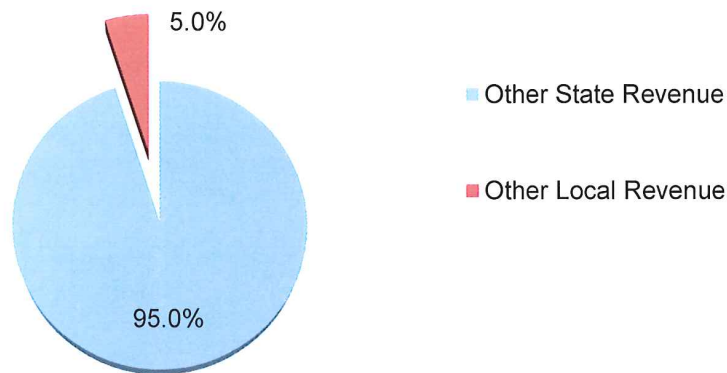


# Special Reserve Fund for Capital Outlay Projects (40)



The Special Reserve Fund for Capital Outlay Projects is a capital project fund established to account primarily for capital outlay purposes.

Revenue received from the E-Rate reimbursement program is utilized for E-Rate 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 debt payments.



The projected fund balance of \$39.8 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	35,522,776.00	35,522,776.00	35,522,776.00	New
4) Other Local Revenue		8600-8799	1,500,000.00	1,500,000.00	53,066.90	1,853,263.43	353,263.43	23.6%
5) TOTAL, REVENUES			1,500,000.00	1,500,000.00	35,575,842.90	37,376,039.43		
<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	39,500.00	39,500.00	12,917.15	50,747.15	(11,247.15)	-28.5%
3) Employee Benefits		3000-3999	17,086.40	17,086.40	4,398.36	24,875.13	(7,788.73)	-45.6%
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	9,782.89	(410,975.00)	410,975.00	New
6) Capital Outlay		6000-6999	13,569,004.61	13,569,004.61	1,079,926.92	18,511,803.62	(4,942,799.01)	-36.4%
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			13,625,591.01	13,625,591.01	1,107,025.12	18,176,450.90		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,125,591.01)	(12,125,591.01)	34,468,817.78	19,199,588.53		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	90,950.00	90,950.00	0.00	90,950.00	0.00	0.0%
b) Transfers Out		7600-7629	1,440,950.00	1,440,950.00	0.00	1,440,950.00	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			(1,350,000.00)	(1,350,000.00)	0.00	(1,350,000.00)		

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 FUND BALANCE (C + D4)</b>			(13,475,591.01)	(13,475,591.01)	34,468,817.78	17,849,588.53		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,241,538.87	14,241,538.87		21,910,786.70	7,669,247.83	53.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,241,538.87	14,241,538.87		21,910,786.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,241,538.87	14,241,538.87		21,910,786.70		
2) Ending Balance, June 30 (E + F1e)			765,947.86	765,947.86		39,760,375.23		
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			765,947.86	765,947.86		34,381,159.85		
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		5,379,215.38		
Future capital outlay projects	0000	9780				5,379,215.38		
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>			<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>								
Pass-Through Revenues from State Sources		8687	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	35,522,776.00	35,522,776.00	35,522,776.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>35,522,776.00</b>	<b>35,522,776.00</b>	<b>35,522,776.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
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	0.00	0.00	31,053.31	50,000.00	50,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,500,000.00	1,500,000.00	22,013.59	1,803,263.43	303,263.43	20.2%
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>1,500,000.00</b>	<b>1,500,000.00</b>	<b>53,066.90</b>	<b>1,853,263.43</b>	<b>353,263.43</b>	<b>23.6%</b>
<b>TOTAL, REVENUES</b>			<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>35,575,842.90</b>	<b>37,376,039.43</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	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	39,500.00	39,500.00	12,917.15	50,747.15	(11,247.15)	-28.5%
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>			<b>39,500.00</b>	<b>39,500.00</b>	<b>12,917.15</b>	<b>50,747.15</b>	<b>(11,247.15)</b>	<b>-28.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,650.00	4,650.00	1,162.86	5,615.76	(965.76)	-20.8%
OASDI/Medicare/Alternative		3301-3302	3,023.00	3,023.00	987.17	3,880.80	(857.80)	-28.4%
Health and Welfare Benefits		3401-3402	7,540.00	7,540.00	1,765.47	8,395.29	(855.29)	-11.3%
Unemployment Insurance		3501-3502	198.00	198.00	6.45	4,905.40	(4,707.40)	-2377.5%
Workers' Compensation		3601-3602	680.00	680.00	227.57	790.08	(110.08)	-16.2%
OPEB, Allocated		3701-3702	995.40	995.40	0.00	0.00	995.40	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	248.84	1,287.80	(1,287.80)	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,086.40</b>	<b>17,086.40</b>	<b>4,398.36</b>	<b>24,875.13</b>	<b>(7,788.73)</b>	<b>-45.6%</b>
<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>			<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>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	(477,440.00)	477,440.00	New
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	0.00	0.00	9,782.69	66,465.00	(66,465.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>9,782.69</b>	<b>(410,975.00)</b>	<b>410,975.00</b>	<b>New</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	13,529,004.61	13,529,004.61	1,000,760.51	18,276,573.31	(4,747,568.70)	-35.1%
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	40,000.00	40,000.00	79,166.41	235,230.31	(195,230.31)	-488.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,569,004.61</b>	<b>13,569,004.61</b>	<b>1,079,926.92</b>	<b>18,511,803.62</b>	<b>(4,942,799.01)</b>	<b>-36.4%</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>13,625,591.01</b>	<b>13,625,591.01</b>	<b>1,107,025.12</b>	<b>18,176,450.90</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	90,950.00	90,950.00	0.00	90,950.00	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>			<b>90,950.00</b>	<b>90,950.00</b>	<b>0.00</b>	<b>90,950.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	1,440,950.00	1,440,950.00	0.00	1,440,950.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,440,950.00</b>	<b>1,440,950.00</b>	<b>0.00</b>	<b>1,440,950.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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 (a - b + c - d + e)</b>			<b>(1,350,000.00)</b>	<b>(1,350,000.00)</b>	<b>0.00</b>	<b>(1,350,000.00)</b>		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
6225	Emergency Repair Program, Williams Case	20,521,459.94
9010	Other Restricted Local	13,859,699.91
Total, Restricted Balance		<u>34,381,159.85</u>





Capital Project Fund for  
Blended Component Units



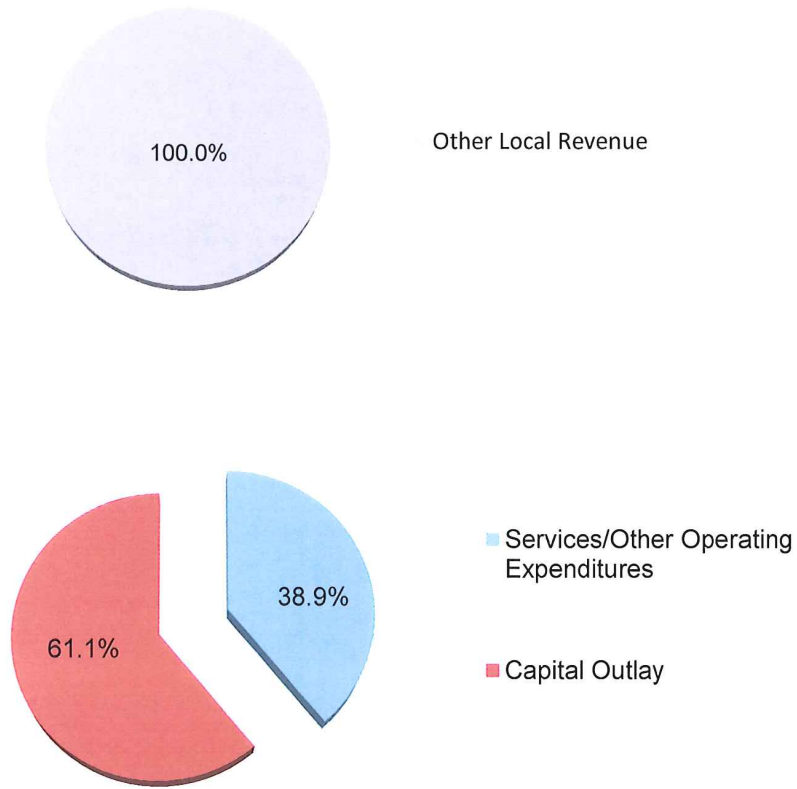
*Artwork created by a Santa Ana Unified School District student from King Elementary School.*



# Capital Project Fund for Blended Component Units (49)



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



The projected fund balance of \$0.9 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	195,700.00	195,700.00	208.45	195,933.21	233.21	0.1%
5) TOTAL, REVENUES			195,700.00	195,700.00	208.45	195,933.21		
<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	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	55,000.00	55,000.00	4,037.84	72,576.45	(17,576.45)	-32.0%
6) Capital Outlay		6000-6999	0.00	0.00	3,402.95	113,758.38	(113,758.38)	New
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			55,000.00	55,000.00	7,440.79	186,334.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			140,700.00	140,700.00	(7,232.34)	9,598.38		
<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>			140,700.00	140,700.00	(7,232.34)	9,598.38		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	951,122.85	951,122.85		864,397.35	(86,725.50)	-9.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			951,122.85	951,122.85		864,397.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			951,122.85	951,122.85		864,397.35		
2) Ending Balance, June 30 (E + F1e)			1,091,822.85	1,091,822.85		873,995.73		
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	1,091,822.85	1,091,822.85		873,995.73		
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>								
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	0.00	0.00	208.45	233.21	233.21	New
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	195,700.00	195,700.00	0.00	195,700.00	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>			195,700.00	195,700.00	208.45	195,933.21	233.21	0.1%
<b>TOTAL, REVENUES</b>			195,700.00	195,700.00	208.45	195,933.21		

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	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>			<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>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>			<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>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>			<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>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	55,000.00	55,000.00	4,037.84	72,576.45	(17,576.45)	-32.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>55,000.00</b>	<b>55,000.00</b>	<b>4,037.84</b>	<b>72,576.45</b>	<b>(17,576.45)</b>	<b>-32.0%</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	3,402.95	113,758.38	(113,758.38)	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	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>3,402.95</b>	<b>113,758.38</b>	<b>(113,758.38)</b>	<b>New</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								
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>			<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>55,000.00</b>	<b>55,000.00</b>	<b>7,440.79</b>	<b>186,334.83</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>								
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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	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>			<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>								
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>			<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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
9010	Other Restricted Local	873,995.73
Total, Restricted Balance		<u>873,995.73</u>



## Bond Interest and Redemption Fund



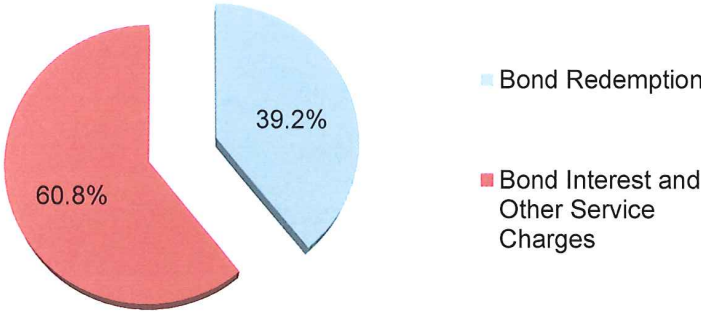
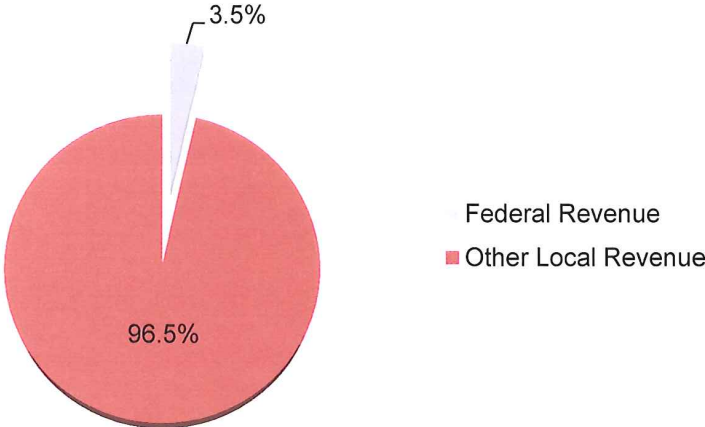
*Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.*



# Bond Interest and Redemption Fund (51)



The Bond and Interest Redemption Fund is a fund established for the repayment of bonds issued (bond interests, redemption, and related costs). The projected revenue and expenditure are \$18.9 million and \$19.2 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	1,433,066.00	1,433,066.00	0.00	664,943.00	(768,123.00)	-53.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,143,429.00	18,143,429.00	0.00	18,234,336.00	90,907.00	0.5%
5) TOTAL, REVENUES			19,576,495.00	19,576,495.00	0.00	18,899,279.00		
<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	20,166,808.00	20,166,808.00	0.00	19,183,109.00	983,699.00	4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,166,808.00	20,166,808.00	0.00	19,183,109.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(590,313.00)	(590,313.00)	0.00	(283,830.00)		
<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>			(590,313.00)	(590,313.00)	0.00	(283,830.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,588,520.00	16,588,520.00		18,516,965.00	1,928,445.00	11.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,588,520.00	16,588,520.00		18,516,965.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,588,520.00	16,588,520.00		18,516,965.00		
2) Ending Balance, June 30 (E + F1e)			15,998,207.00	15,998,207.00		18,233,135.00		
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	15,998,207.00	15,998,207.00		18,233,135.00		
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	1,433,066.00	1,433,066.00	0.00	664,943.00	(768,123.00)	-53.6%
<b>TOTAL, FEDERAL REVENUE</b>			1,433,066.00	1,433,066.00	0.00	664,943.00	(768,123.00)	-53.6%
<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	17,661,171.00	17,661,171.00	0.00	17,596,962.00	(64,209.00)	-0.4%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	339,506.00	339,506.00	0.00	279,078.00	(60,428.00)	-17.8%
Supplemental Taxes		8614	107,841.00	107,841.00	0.00	325,551.00	217,710.00	201.9%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	34,911.00	34,911.00	0.00	32,745.00	(2,166.00)	-6.2%
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>			18,143,429.00	18,143,429.00	0.00	18,234,336.00	90,907.00	0.5%
<b>TOTAL, REVENUES</b>			19,576,495.00	19,576,495.00	0.00	18,899,279.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	7,518,015.00	7,518,015.00	0.00	7,518,015.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	12,648,793.00	12,648,793.00	0.00	11,665,094.00	983,699.00	7.8%
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>			20,166,808.00	20,166,808.00	0.00	19,183,109.00	983,699.00	4.9%
<b>TOTAL, EXPENDITURES</b>			20,166,808.00	20,166,808.00	0.00	19,183,109.00		

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>			<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>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>			<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%
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 (a - b + c - d + e)</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>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
5810	Other Restricted Federal	0.00
9010	Other Restricted Local	18,233,135.00
Total, Restricted Balance		<u>18,233,135.00</u>



## Debt Service Fund



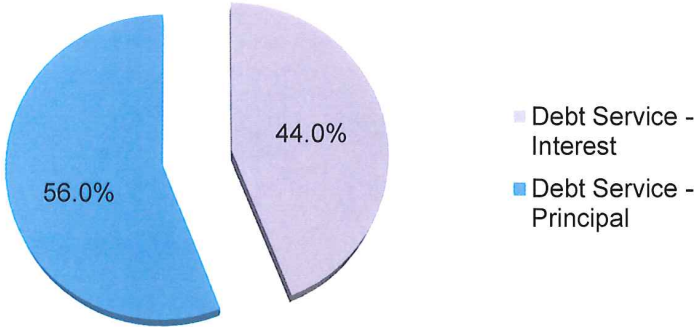
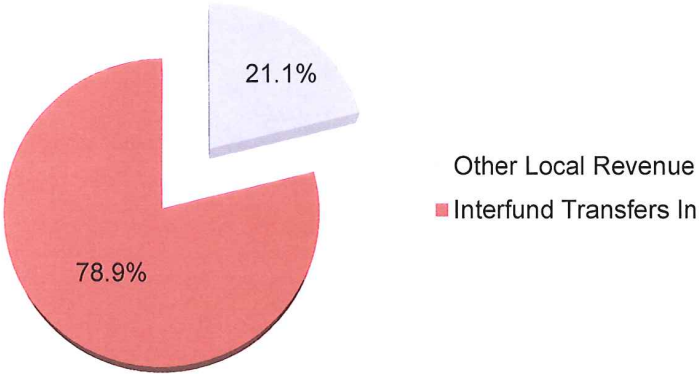
*Artwork created by a Santa Ana Unified School District student from Monte Vista Elementary School.*



# Debt Service Fund (56)



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





Description	Resource Codes	Object Codes	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	277,275.00	277,275.00	0.00	1,373,281.00	1,096,006.00	395.3%
5) TOTAL, REVENUES			277,275.00	277,275.00	0.00	1,373,281.00		
<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	4,754,584.00	4,754,584.00	0.00	5,850,590.00	(1,096,006.00)	-23.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,754,584.00	4,754,584.00	0.00	5,850,590.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,477,309.00)	(4,477,309.00)	0.00	(4,477,309.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,149,767.00	5,149,767.00	644,316.88	5,149,767.00	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			5,149,767.00	5,149,767.00	644,316.88	5,149,767.00		

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>			672,458.00	672,458.00	644,316.88	672,458.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,830,411.12	8,830,411.12		8,851,555.27	21,144.15	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,830,411.12	8,830,411.12		8,851,555.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,830,411.12	8,830,411.12		8,851,555.27		
2) Ending Balance, June 30 (E + F1e)			9,502,869.12	9,502,869.12		9,524,013.27		
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			9,502,869.12	9,502,869.12		9,524,013.27		
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			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	277,275.00	277,275.00	0.00	277,275.00	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	1,096,006.00	1,096,006.00	New
<b>TOTAL, OTHER LOCAL REVENUE</b>			277,275.00	277,275.00	0.00	1,373,281.00	1,096,006.00	395.3%
<b>TOTAL, REVENUES</b>			277,275.00	277,275.00	0.00	1,373,281.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	1,479,584.00	1,479,584.00	0.00	2,575,590.00	(1,096,006.00)	-74.1%
Other Debt Service - Principal		7439	3,275,000.00	3,275,000.00	0.00	3,275,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			4,754,584.00	4,754,584.00	0.00	5,850,590.00	(1,096,006.00)	-23.1%
<b>TOTAL, EXPENDITURES</b>			4,754,584.00	4,754,584.00	0.00	5,850,590.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	5,149,767.00	5,149,767.00	644,316.88	5,149,767.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			5,149,767.00	5,149,767.00	644,316.88	5,149,767.00	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 Certificates of Participation		8971	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>			5,149,767.00	5,149,767.00	644,316.88	5,149,767.00		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
9010	Other Restricted Local	9,524,013.27
Total, Restricted Balance		<u>9,524,013.27</u>



## Self-Insurance Fund



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



# Self-Insurance Fund (67)

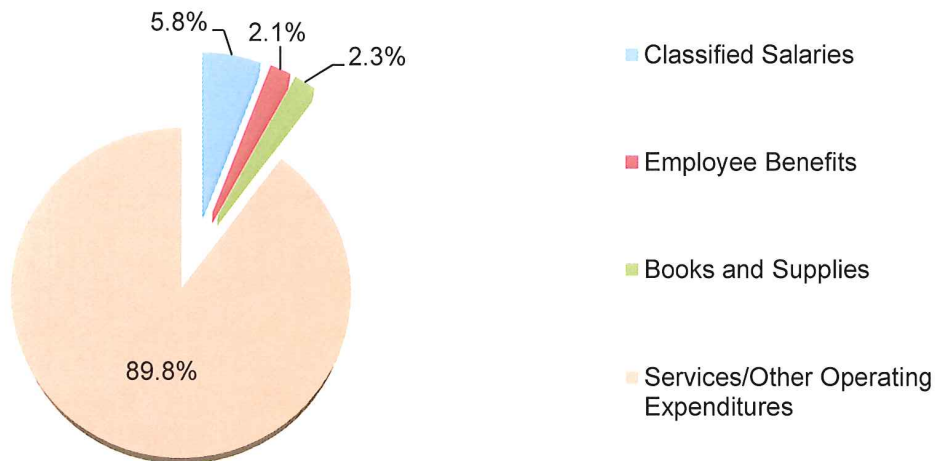


The Self-Insurance Funds are funds established to separate moneys received for self-insurance activities from other operating funds of the District.

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

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

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



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



Description	Resource Codes	Object Codes	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	8,892,068.81	8,892,068.81	1,536,008.20	8,265,850.86	(626,217.95)	-7.0%
5) TOTAL, REVENUES			8,892,068.81	8,892,068.81	1,536,008.20	8,265,850.86		
<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	606,959.00	606,959.00	110,790.43	564,092.00	42,867.00	7.1%
3) Employee Benefits		3000-3999	221,218.91	221,218.91	6,095,936.38	202,192.00	19,026.91	8.6%
4) Books and Supplies		4000-4999	26,649.81	26,649.81	10,982.29	217,649.81	(191,000.00)	-716.7%
5) Services and Other Operating Expenses		5000-5999	8,535,518.59	8,535,518.59	3,644,848.05	8,673,530.59	(138,012.00)	-1.6%
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			9,390,346.31	9,390,346.31	9,862,557.15	9,657,464.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(498,277.50)	(498,277.50)	(8,326,548.95)	(1,391,613.54)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	315,500.00	315,500.00	0.00	315,500.00	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			315,500.00	315,500.00	0.00	315,500.00		

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>			(182,777.50)	(182,777.50)	(8,326,548.95)	(1,076,113.54)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,721,526.90	9,721,526.90		14,327,068.63	4,605,541.73	47.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,721,526.90	9,721,526.90		14,327,068.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,721,526.90	9,721,526.90		14,327,068.63		
2) Ending Net Position, June 30 (E + F1e)			9,538,749.40	9,538,749.40		13,250,955.09		
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			9,538,749.40	9,538,749.40		13,250,955.09		

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>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	22,426.75	70,000.00	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								
In-District Premiums/Contributions		8674	8,822,068.81	8,822,068.81	1,510,078.87	8,191,820.86	(630,247.95)	-7.1%
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	3,502.58	4,030.00	4,030.00	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>			<b>8,892,068.81</b>	<b>8,892,068.81</b>	<b>1,536,008.20</b>	<b>8,265,850.86</b>	<b>(626,217.95)</b>	<b>-7.0%</b>
<b>TOTAL, REVENUES</b>			<b>8,892,068.81</b>	<b>8,892,068.81</b>	<b>1,536,008.20</b>	<b>8,265,850.86</b>		

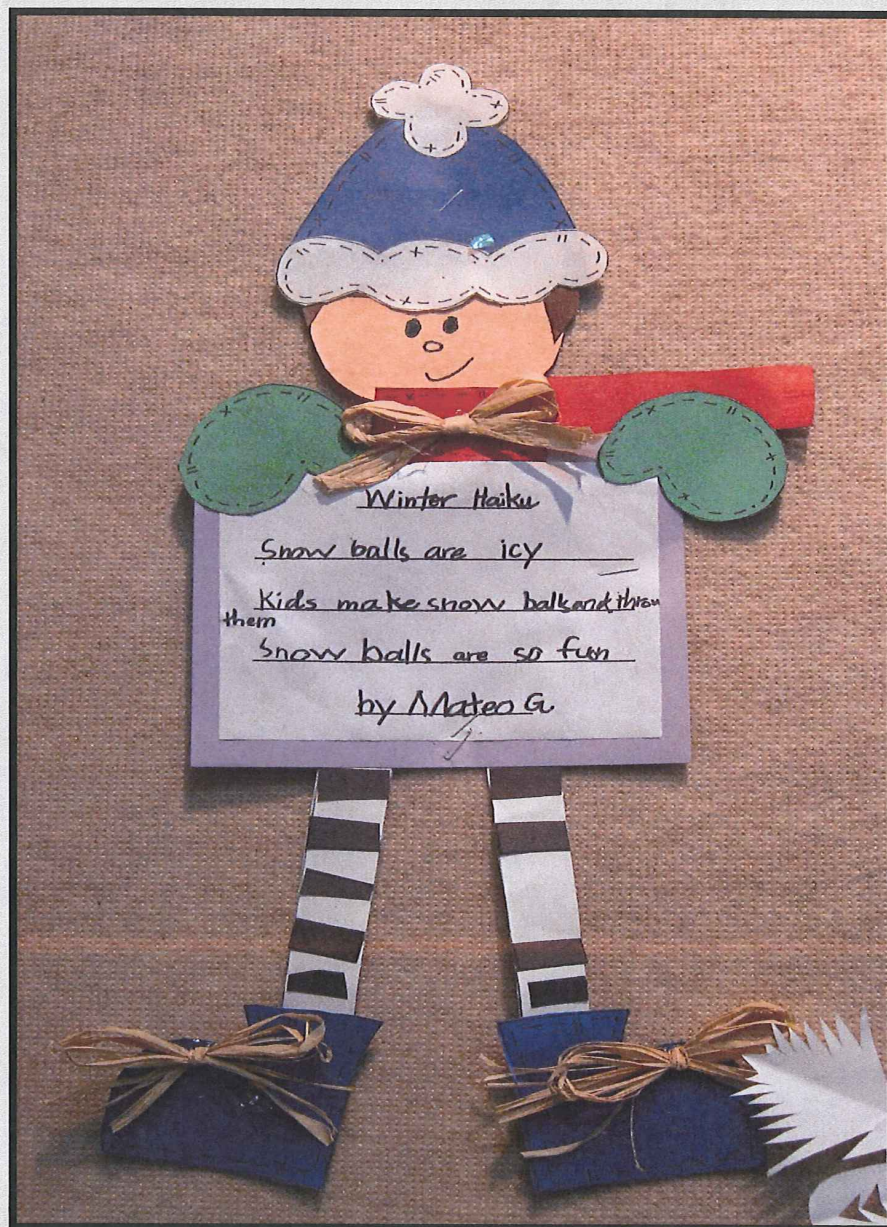
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	3,284.47	16,500.00	(16,500.00)	New
Classified Supervisors' and Administrators' Salaries		2300	96,248.00	96,248.00	24,060.96	96,244.00	4.00	0.0%
Clerical, Technical and Office Salaries		2400	510,711.00	510,711.00	83,445.00	451,348.00	59,363.00	11.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>606,959.00</b>	<b>606,959.00</b>	<b>110,790.43</b>	<b>564,092.00</b>	<b>42,867.00</b>	<b>7.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	71,446.00	71,446.00	12,833.93	64,456.00	6,990.00	9.8%
OASDI/Medicare/Alternative		3301-3302	46,433.00	46,433.00	8,432.40	43,154.00	3,279.00	7.1%
Health and Welfare Benefits		3401-3402	77,301.00	77,301.00	5,428,690.77	69,922.00	7,379.00	9.5%
Unemployment Insurance		3501-3502	301.00	301.00	55.14	281.00	20.00	6.6%
Workers' Compensation		3601-3602	10,442.00	10,442.00	1,945.41	9,703.00	739.00	7.1%
OPEB, Allocated		3701-3702	15,295.91	15,295.91	2,571,210.84	0.00	15,295.91	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(1,932,551.89)	14,676.00	(14,676.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	5,319.78	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>221,218.91</b>	<b>221,218.91</b>	<b>6,095,936.38</b>	<b>202,192.00</b>	<b>19,026.91</b>	<b>8.6%</b>
<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	22,299.81	22,299.81	2,034.27	22,299.81	0.00	0.0%
Noncapitalized Equipment		4400	4,350.00	4,350.00	8,948.02	195,350.00	(191,000.00)	-4390.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>26,649.81</b>	<b>26,649.81</b>	<b>10,982.29</b>	<b>217,649.81</b>	<b>(191,000.00)</b>	<b>-716.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	844.15	844.15	0.00	844.15	0.00	0.0%
Travel and Conferences		5200	4,662.99	4,662.99	2,879.92	4,662.99	0.00	0.0%
Dues and Memberships		5300	89,000.00	89,000.00	0.00	89,000.00	0.00	0.0%
Insurance		5400-5450	3,185,458.13	3,185,458.13	2,501,580.36	3,330,224.13	(144,766.00)	-4.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,000.00	51,000.00	0.00	51,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,000.00	7,000.00	1,318.79	7,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,197,053.32	5,197,053.32	1,139,068.98	5,190,299.32	6,754.00	0.1%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>8,535,518.59</b>	<b>8,535,518.59</b>	<b>3,644,848.05</b>	<b>8,673,530.59</b>	<b>(138,012.00)</b>	<b>-1.6%</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>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>			9,390,346.31	9,390,346.31	9,862,557.15	9,657,464.40		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	315,500.00	315,500.00	0.00	315,500.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			315,500.00	315,500.00	0.00	315,500.00	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>			315,500.00	315,500.00	0.00	315,500.00		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
	Total, Restricted Net Position	<u>0.00</u>



# Supplemental Information



*Artwork created by a Santa Ana Unified School District student from Muir Elementary 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 per EC 42238.05(b)</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)	51,768.57	51,768.57	50,735.98	51,775.85	7.28	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</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 per EC 42238.05(b)</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>	51,768.57	51,768.57	50,735.98	51,775.85	7.28	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	265.65	265.65	266.82	266.82	1.17	0%
b. Special Education-Special Day Class	47.77	47.77	47.77	47.77	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	5.54	5.54	5.54	5.54	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%
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	318.96	318.96	320.13	320.13	1.17	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	52,087.53	52,087.53	51,056.11	52,095.98	8.45	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 ADA</b>						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
<b>e. Total, County Program ADA (Sum of Lines B1a through B1d)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	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-NPS/LCI	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%
<b>f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</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</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
<b>1. Total Charter School Regular ADA per EC 42238.05(b)</b>	3,937.45	3,937.45	3,937.45	3,937.45	0.00	0%
<b>2. Charter School County Program ADA</b>						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
<b>e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	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-NPS/LCI	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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)</b>	3,937.45	3,937.45	3,937.45	3,937.45	0.00	0%

**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) 15,179,523.94
- 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) 428,778,418.04

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.54%

**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. 0.00  
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)	19,772,160.20
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,977,184.32
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	85,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	174,062.97
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,669,271.88
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)	26,677,679.37
9. Carry-Forward Adjustment (Part IV, Line F)	(3,375,418.89)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,302,260.48

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	343,767,227.04
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	62,900,526.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	25,006,765.72
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,546,882.06
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	119,997.40
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,247,402.15
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	359,705.45
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)	240,056.50
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)	45,485,300.94
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)	110,016.00
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)	1,601,310.63
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	32,472,669.33
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)	517,857,859.43

**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) 5.15%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 4.50%



**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>26,677,679.37</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>8,423,740.70</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 (7.43%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.43%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.43%) times Part III, Line B18); zero if positive	<u>(3,375,418.89)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(3,375,418.89)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.50%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,687,709.45) is applied to the current year calculation and the remainder (\$-1,687,709.44) is deferred to one or more future years:	<u>4.83%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,125,139.63) is applied to the current year calculation and the remainder (\$-2,250,279.26) is deferred to one or more future years:	<u>4.93%</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>(3,375,418.89)</u>

Approved indirect cost rate: 7.43%  
Highest rate used in any program: 7.43%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	16,385,039.65	1,217,408.45	7.43%
01	3060	589,125.97	8,836.89	1.50%
01	3061	38,629.51	579.44	1.50%
01	3180	1,587,079.96	117,920.04	7.43%
01	3310	8,433,326.82	626,596.18	7.43%
01	3315	320,652.52	23,824.48	7.43%
01	3320	693,384.53	51,518.47	7.43%
01	3327	652,711.84	48,496.49	7.43%
01	3345	2,876.29	213.71	7.43%
01	3385	263,127.62	19,550.38	7.43%
01	3395	26,694.39	1,982.94	7.43%
01	3410	272,990.78	20,283.22	7.43%
01	3550	398,677.14	19,933.86	5.00%
01	4035	3,527,611.61	262,250.14	7.43%
01	4124	150,951.82	7,548.18	5.00%
01	4203	3,678,690.41	73,573.81	2.00%
01	5640	1,811,307.93	134,580.18	7.43%
01	5810	526,212.82	33,623.91	6.39%
01	6010	3,805,328.72	190,266.00	5.00%
01	6385	5,005.48	371.90	7.43%
01	6512	2,758,567.57	204,960.34	7.43%
01	6513	4,237.79	314.87	7.43%
01	6515	10,988.09	816.58	7.43%
01	6520	304,293.03	22,608.97	7.43%
01	7220	254,199.44	18,885.01	7.43%
01	7400	5,566,822.95	413,614.96	7.43%
01	7405	7,178,435.20	533,357.73	7.43%
01	7810	632,132.55	46,967.45	7.43%
01	8150	12,880,417.70	957,015.04	7.43%
01	9010	4,440,607.34	9,332.16	0.21%
12	5025	81,382.30	6,046.70	7.43%
12	6105	1,499,928.33	111,444.67	7.43%
13	5310	31,391,945.00	1,786,202.00	5.69%
13	5370	1,080,724.33	61,492.00	5.69%

2014-15 First Interim  
General Fund  
Multiyear Projections  
Unrestricted / Restricted

Name	Object Code	Base Year 2014 - 15	Year 1 2015 - 16	Year 2 2016 - 17
<b>Revenues</b>				
LCFF/State Aid	8010 - 8099	\$417,336,114.00	\$441,971,067.00	\$463,538,761.00
Federal Revenues	8100 - 8299	\$50,606,254.83	\$50,606,254.83	\$50,606,254.83
Other State Revenues	8300 - 8599	\$63,661,683.32	\$55,313,508.37	\$56,023,621.36
Other Local Revenues	8600 - 8799	\$12,806,987.53	\$7,593,583.04	\$6,035,319.64
<b>Total Revenues</b>		<b>\$544,411,039.68</b>	<b>\$555,484,413.24</b>	<b>\$576,203,956.83</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$262,172,900.51	\$262,018,849.35	\$267,844,746.95
Classified Salaries	2000 - 2999	\$76,049,431.93	\$77,359,053.96	\$78,438,580.69
Employee Benefits	3000 - 3999	\$105,889,815.32	\$117,557,783.98	\$129,500,603.27
Books and Supplies	4000 - 4999	\$31,262,729.36	\$22,896,608.02	\$22,186,482.39
Services and Other Operating	5000 - 5999	\$60,921,148.16	\$62,652,360.57	\$63,152,251.35
Capital Outlay	6000 - 6900	\$7,800,322.48	\$4,008,733.59	\$3,317,356.65
Other Outgo	7000 - 7299	\$5,515,072.00	\$5,515,072.00	\$5,515,072.00
Direct Support/Indirect Cost	7300 - 7399	(\$1,965,185.37)	(\$1,965,185.37)	(\$1,965,185.37)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
<b>Total Expenditures</b>		<b>\$547,897,758.39</b>	<b>\$550,294,800.10</b>	<b>\$568,241,431.93</b>
<b>Excess (Deficiency) of Revenues Over</b>		<b>(\$3,486,718.71)</b>	<b>\$5,189,613.14</b>	<b>\$7,962,524.90</b>
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$4,739,934.51	\$4,798,684.51	\$5,779,684.51
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>Total Other Financing Sources/Uses</b>		<b>(\$4,739,934.51)</b>	<b>(\$4,798,684.51)</b>	<b>(\$5,779,684.51)</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$8,226,653.22)</b>	<b>\$390,928.63</b>	<b>\$2,182,840.39</b>
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$42,463,673.76	\$34,237,020.54	\$34,627,949.17
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$42,463,673.76	\$34,237,020.54	\$34,627,949.17
Ending Fund Balance		\$34,237,020.54	\$34,627,949.17	\$36,810,789.56
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Nonspendable Revolving Cash	9711	\$170,000.00	\$170,000.00	\$170,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$8,361,791.51	\$7,135,315.67	\$7,187,910.80
Committed: Stabilization Arrangements	9750	\$6,862,349.50	\$6,862,349.50	\$6,862,349.50
Economic Uncertainties Percentage		2%	2%	2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$6,790,125.67	\$8,358,414.31	\$10,110,106.93
- 010006 NJROTC	9780	\$33,298.43	\$33,298.43	\$33,298.43
- 010031 One-time Prior Year Reimb.	9780	\$3,466,597.00	\$3,466,597.00	\$3,466,597.00
- 010032 Civic Center	9780	\$65,818.10	\$65,818.10	\$65,818.10
- 010803 Instr Materials (Textbooks)	9780	\$3,000,000.00	\$4,792,700.78	\$5,044,393.40
- 010808 ROP	9780	\$224,412.14	\$0.00	\$0.00
- 010910 Technology Refresh	9780	\$0.00	\$0.00	\$1,500,000.00
Reserve for Economic Uncertainties	9789	\$11,052,753.86	\$11,101,869.69	\$11,480,422.33
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	(\$0.00)	(\$0.00)	(\$0.00)



2014-15 First Interim  
General Fund  
Multiyear Projections  
Unrestricted

Name	Object Code	Base Year 2014 - 15	Year 1 2015 - 16	Year 2 2016 - 17
<b>Revenues</b>				
LCFF/State Aid	8010 - 8099	\$417,336,114.00	\$441,971,067.00	\$463,538,761.00
Federal Revenues	8100 - 8299	\$671,908.57	\$671,908.57	\$671,908.57
Other State Revenues	8300 - 8599	\$12,763,482.96	\$9,296,885.76	\$9,296,885.76
Other Local Revenues	8600 - 8799	\$4,751,236.99	\$2,177,832.50	\$1,484,014.10
<b>Total Revenues</b>		<b>\$435,522,742.52</b>	<b>\$454,117,693.83</b>	<b>\$474,991,569.43</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$196,672,880.55	\$198,916,154.57	\$202,386,374.98
Classified Salaries	2000 - 2999	\$46,263,985.22	\$47,161,681.00	\$47,818,444.54
Employee Benefits	3000 - 3999	\$74,892,581.07	\$84,577,377.27	\$93,043,841.94
Books and Supplies	4000 - 4999	\$11,524,556.53	\$8,548,607.15	\$8,548,948.27
Services and Other Operating	5000 - 5999	\$38,587,879.78	\$40,425,893.92	\$41,362,594.92
Capital Outlay	6000 - 6900	\$819,959.93	\$819,959.93	\$819,959.93
Other Outgo	7000 - 7299	\$2,425,197.00	\$2,425,197.00	\$2,425,197.00
Direct Support/Indirect Cost	7300 - 7399	(\$7,032,417.15)	(\$6,085,072.56)	(\$6,085,072.56)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
<b>Total Expenditures</b>		<b>\$364,406,146.93</b>	<b>\$377,041,322.28</b>	<b>\$390,571,813.02</b>
<b>Excess (Deficiency) of Revenues Over</b>		<b>\$71,116,595.59</b>	<b>\$77,076,371.55</b>	<b>\$84,419,756.41</b>
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$4,648,984.51	\$4,707,734.51	\$5,688,734.51
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	(\$65,610,517.08)	(\$70,751,232.57)	(\$76,600,776.64)
<b>Total Other Financing Sources/Uses</b>		<b>(\$70,259,501.59)</b>	<b>(\$75,458,967.08)</b>	<b>(\$82,289,511.15)</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>\$857,094.00</b>	<b>\$1,617,404.47</b>	<b>\$2,130,245.26</b>
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$25,018,135.03	\$25,875,229.03	\$27,492,633.50
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$25,018,135.03	\$25,875,229.03	\$27,492,633.50
Ending Fund Balance		\$25,875,229.03	\$27,492,633.50	\$29,622,878.76
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Nonspendable Revolving Cash	9711	\$170,000.00	\$170,000.00	\$170,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$0.00	\$0.00	\$0.00
Committed: Stabilization Arrangements	9750	\$6,862,349.50	\$6,862,349.50	\$6,862,349.50
Economic Uncertainties Percentage		2%	2%	2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$6,790,125.67	\$8,358,414.31	\$10,110,106.93
- 010006 NJROTC	9780	\$33,298.43	\$33,298.43	\$33,298.43
- 010031 One-time Prior Year Reimb.	9780	\$3,466,597.00	\$3,466,597.00	\$3,466,597.00
- 010032 Civic Center	9780	\$65,818.10	\$65,818.10	\$65,818.10
- 010803 Instr Materials (Textbooks)	9780	\$3,000,000.00	\$4,792,700.78	\$5,044,393.40
- 010808 ROP	9780	\$224,412.14	\$0.00	\$0.00
- 010910 Technology Refresh	9780	\$0.00	\$0.00	\$1,500,000.00
Reserve for Economic Uncertainties	9789	\$11,052,753.86	\$11,101,869.69	\$11,480,422.33
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	(\$0.00)	(\$0.00)	\$0.00

2014-15 First Interim  
General Fund  
Multiyear Projections  
Restricted

Name	Object Code	Base Year 2014 - 15	Year 1 2015 - 16	Year 2 2016 - 17
<b>Revenues</b>				
LCFF/State Aid	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$49,934,346.26	\$49,934,346.26	\$49,934,346.26
Other State Revenues	8300 - 8599	\$50,898,200.36	\$46,016,622.61	\$46,726,735.60
Other Local Revenues	8600 - 8799	\$8,055,750.54	\$5,415,750.54	\$4,551,305.54
<b>Total Revenues</b>		<b>\$108,888,297.16</b>	<b>\$101,366,719.41</b>	<b>\$101,212,387.40</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$65,500,019.96	\$63,102,694.78	\$65,458,371.97
Classified Salaries	2000 - 2999	\$29,785,446.71	\$30,197,372.96	\$30,620,136.15
Employee Benefits	3000 - 3999	\$30,997,234.25	\$32,980,406.71	\$36,456,761.33
Books and Supplies	4000 - 4999	\$19,738,172.83	\$14,348,000.87	\$13,637,534.12
Services and Other Operating	5000 - 5999	\$22,333,268.38	\$22,226,466.65	\$21,789,656.43
Capital Outlay	6000 - 6900	\$6,980,362.55	\$3,188,773.66	\$2,497,396.72
Other Outgo	7000 - 7299	\$3,089,875.00	\$3,089,875.00	\$3,089,875.00
Direct Support/Indirect Cost	7300 - 7399	\$5,067,231.78	\$4,119,887.19	\$4,119,887.19
Debt Service	7400 - 7499	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>		<b>\$183,491,611.46</b>	<b>\$173,253,477.82</b>	<b>\$177,669,618.91</b>
<b>Excess (Deficiency) of Revenues Over Other Financing Sources/Uses</b>		<b>(\$74,603,314.30)</b>	<b>(\$71,886,758.41)</b>	<b>(\$76,457,231.51)</b>
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$90,950.00	\$90,950.00	\$90,950.00
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	\$65,610,517.08	\$70,751,232.57	\$76,600,776.64
<b>Total Other Financing Sources/Uses</b>		<b>\$65,519,567.08</b>	<b>\$70,660,282.57</b>	<b>\$76,509,826.64</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$9,083,747.22)</b>	<b>(\$1,226,475.84)</b>	<b>\$52,595.13</b>
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$17,445,538.73	\$8,361,791.51	\$7,135,315.67
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$17,445,538.73	\$8,361,791.51	\$7,135,315.67
Ending Fund Balance		\$8,361,791.51	\$7,135,315.67	\$7,187,910.80
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
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
Legally Restricted Balance	9740 - 9759	\$8,361,791.51	\$7,135,315.67	\$7,187,910.80
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00
Reserve for Economic Uncertainties	9789	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00





Object	CB - Budget	Projection												Total			
		July	August	September	October	November	December	January	February	March	April	May	June				
<b>Beginning Cash Balance</b>																	
<b>Receipts</b>																	
LCFF	292,019,056	14,600,952,80	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	28,281,715.04	292,019,056
Insurance Protection Account Payment	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000	16,719,000
Property Tax	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124	97,231,124
Other	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)	(8,348,184)
Federal Revenues	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264	50,606,264
Other State Revenues	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528	55,313,528
APPORTIONMENTS CURRENT YEAR	8311	8311	8311	8311	8311	8311	8311	8311	8311	8311	8311	8311	8311	8311	8311	8311	8311
Other Local Revenues	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393	7,499,393
Interfund Transfers/Contributions	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999	8900-8999
Assets (Call)	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999	9111-9999
<b>Total Receipts</b>	<b>555,484,412</b>	<b>100,121,528</b>	<b>2,414,171</b>	<b>50,282,749</b>	<b>31,453,176</b>	<b>43,022,045</b>	<b>80,405,156</b>	<b>60,824,665</b>	<b>34,733,875</b>	<b>58,416,205</b>	<b>50,389,863</b>	<b>48,474,813</b>	<b>46,312,346</b>	<b>602,852,391</b>	<b>39,319,783</b>	<b>642,171,174</b>	<b>602,852,391</b>
<b>Disbursements</b>																	
Contractor Services	262,018,849	3,269,369	22,012,157	22,169,862	24,000,000	475,901	41,313,662	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
Classified Salaries	77,359,063	3,018,598	4,308,177	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098	6,325,098
Employee Benefits	117,557,783	(218,278)	8,313,348	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409	8,992,409
Supplies and Services	4,000-9999	82,431,784	782,178	7,906,928	7,993,051	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
Capital Outlays	4,008-733	4,008,733	48,899	51,220	51,220	51,220	51,220	51,220	51,220	51,220	51,220	51,220	51,220	51,220	51,220	51,220	51,220
Other Outgo	7000-7499	-	1,798	8,172	(96,889)	(96,889)	(96,889)	(96,889)	(96,889)	(96,889)	(96,889)	(96,889)	(96,889)	(96,889)	(96,889)	(96,889)	(96,889)
All Other Financing/Transfers Out	7600-7699	3,807,411	499,667	644,316	644,316	644,316	644,316	644,316	644,316	644,316	644,316	644,316	644,316	644,316	644,316	644,316	644,316
Liabilities (Call)	8500-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	8900-9999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Sequestration	8900-9999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>547,177,613</b>	<b>82,854,255</b>	<b>38,517,202</b>	<b>44,742,684</b>	<b>45,528,134</b>	<b>47,277,245</b>	<b>23,336,736</b>	<b>67,274,853</b>	<b>50,332,627</b>	<b>49,124,622</b>	<b>47,053,084</b>	<b>48,643,435</b>	<b>47,688,771</b>	<b>591,351,757</b>	<b>49,540,104</b>	<b>631,891,861</b>	<b>591,351,757</b>
Ending Cash Balance		64,354,659	28,251,629	33,791,684	19,718,735	15,454,438	72,633,856	66,083,468	60,776,299	64,113,069	63,944,448	59,588,022					
Ending Available Cash Balance		64,354,659	28,251,629	33,791,684	19,718,735	15,454,438	72,633,856	66,083,468	60,776,299	64,113,069	63,944,448	59,588,022					

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	552,637,692.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	49,941,537.12
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	119,997.40
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,775,322.48
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	286,764.00
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	4,739,934.51
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	1,197,729.00
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)				14,201,590.39
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		3,577,110.33
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				492,071,675.72
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				492,071,675.72

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		54,673.43
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		54,673.43
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,000.20
<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.)	435,117,572.68	7,836.92
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	435,117,572.68	7,836.92
B. Required effort (Line A.2 times 90%)	391,605,815.41	7,053.23
C. Current year expenditures (Line I.G and Line II.D)	492,071,675.72	9,000.20
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 2016-17 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.

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
<b>Total charter school adjustments</b>	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(60,900.00)	0.00	(1,965,185.37)				
Other Sources/Uses Detail					0.00	4,739,934.51		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	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	3,900.00	0.00	117,491.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	50,000.00	0.00	1,847,694.00	0.00				
Other Sources/Uses Detail					624,667.51	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								
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					90,950.00	1,440,950.00		
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					5,149,767.00	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  
2014-15 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				
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	7,000.00	0.00						
Other Sources/Uses Detail					315,500.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
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								
<b>TOTALS</b>	<b>60,900.00</b>	<b>(60,900.00)</b>	<b>1,965,185.37</b>	<b>(1,965,185.37)</b>	<b>6,180,884.51</b>	<b>6,180,884.51</b>		



# Criteria and Standards



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

Deviations from the standards must be explained and may affect the 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 will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	56,024.98	56,033.43	0.0%	Met
1st Subsequent Year (2015-16)	55,465.75	54,993.56	-0.9%	Met
2nd Subsequent Year (2016-17)	55,345.60	54,512.96	-1.5%	Met

**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.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	57,499	56,715	-1.4%	Met
1st Subsequent Year (2015-16)	57,139	56,215	-1.6%	Met
2nd Subsequent Year (2016-17)	57,014	55,715	-2.3%	Not Met

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

At the budget adoption we assumed a decrease of 125 in enrollment for the out years. At First Interim, we assumed a decrease of 500 in enrollment for the out years.

**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.

Fiscal Year	P-2 ADA	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)		
Third Prior Year (2011-12)	51,787	53,754	96.3%
Second Prior Year (2012-13)	51,653	53,496	96.6%
First Prior Year (2013-14)	55,713	57,585	96.7%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)			
Current Year (2014-15)	54,673	56,715	96.4%	Met
1st Subsequent Year (2015-16)	54,513	56,215	97.0%	Met
2nd Subsequent Year (2016-17)	54,032	55,715	97.0%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the 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:

**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)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	421,077,840.00		
1st Subsequent Year (2015-16)	451,853,767.68	450,319,251.00	-0.3%	Met
2nd Subsequent Year (2016-17)	469,906,591.30	471,886,945.00	0.4%	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.

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

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

DATA ENTRY: 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 (2011-12)	262,097,535.66	281,062,948.09	93.3%
Second Prior Year (2012-13)	274,860,513.75	297,777,420.37	92.3%
First Prior Year (2013-14)	287,889,218.22	326,814,449.85	88.1%
Historical Average Ratio:			91.2%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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):	88.2% to 94.2%	88.2% to 94.2%	88.2% to 94.2%

**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 (2014-15)	317,829,446.84	364,406,146.93	87.2%	Not Met
1st Subsequent Year (2015-16)	330,655,212.84	377,041,322.28	87.7%	Not Met
2nd Subsequent Year (2016-17)	343,248,661.46	390,571,813.02	87.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

Due to adjustments to the certificated and classified salaries as well as the corresponding employee benefits.

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2014-15)	37,913,877.08	50,606,254.83	33.5%	Yes
1st Subsequent Year (2015-16)	37,913,877.08	50,606,254.03	33.5%	Yes
2nd Subsequent Year (2016-17)	37,913,877.08	50,606,254.83	33.5%	Yes

Explanation:  
(required if Yes)

The increase is due to an increase in Title I, 21st Century ASSETS, and SIG, as well as the inclusion of carry-over.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2014-15)	58,431,716.20	63,661,683.32	9.0%	Yes
1st Subsequent Year (2015-16)	58,807,516.77	55,313,508.37	-5.9%	Yes
2nd Subsequent Year (2016-17)	54,828,627.32	56,023,621.36	2.2%	No

Explanation:  
(required if Yes)

An approximate one million increase to QEIA revenue at First Interim as well as a \$400k increase to Restricted Lottery. In addition, a \$3.5 million increase for one-time prior year reimbursement is budgeted as well as a \$200k increase in Unrestricted Lottery.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2014-15)	8,535,570.53	12,806,987.53	50.0%	Yes
1st Subsequent Year (2015-16)	4,778,449.04	7,593,583.04	58.9%	Yes
2nd Subsequent Year (2016-17)	4,781,957.84	6,035,319.64	26.2%	Yes

Explanation:  
(required if Yes)

2.6 million is budgeted for E-Rate VOIP project. \$864k is budgeted for K-12 Microsoft Voucher program. \$355k is budgeted for SCE soloar entry reimbursement estimate. Carry-over is budgeted as well as revenue received from donations.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2014-15)	18,752,227.00	31,262,729.36	66.7%	Yes
1st Subsequent Year (2015-16)	14,310,466.85	22,896,608.02	60.0%	Yes
2nd Subsequent Year (2016-17)	14,164,222.75	22,186,482.39	56.6%	Yes

Explanation:  
(required if Yes)

Site discretionary carry-over of approximately \$1.14 million is budgeted in addition to an increase in site discretionary funds of \$236k. \$3 million is budgeted in LCFE-Supplemental/Concentration funds for technology infrastructure. The remaining \$2.6 million Common Core Block Grant balance is budgeted. \$522 is budgeted for K-12 Microsoft Voucher program.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2014-15)	54,174,347.13	60,921,148.16	12.5%	Yes
1st Subsequent Year (2015-16)	54,616,286.03	62,652,360.57	14.7%	Yes
2nd Subsequent Year (2016-17)	55,413,103.96	63,152,251.35	14.0%	Yes

Explanation:  
(required if Yes)

The increases are due to approximately \$1.0M in LCFE-Supplemental/Concentration funds for LCAP projects; \$2.5M in Title I for consultant cost; \$0.5M for Title II carryover; \$0.4M for Title III carryover; \$0.4M in EdTech K-12 Voucher for software licensing (Renaissance Learning); \$1.9M in Unrestricted General Fund's discretionary per sites' requests.

**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 (2014-15)	104,881,163.81	127,074,925.68	21.2%	Not Met
1st Subsequent Year (2015-16)	101,499,842.89	113,513,345.44	11.8%	Not Met
2nd Subsequent Year (2016-17)	97,524,462.24	112,665,195.83	15.5%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	72,926,574.13	92,183,877.52	26.4%	Not Met
1st Subsequent Year (2015-16)	68,926,752.88	85,548,968.59	24.1%	Not Met
2nd Subsequent Year (2016-17)	69,577,326.71	85,338,733.74	22.7%	Not 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.

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	The increase is due to an increase in Title I, 21st Century ASSETS, and SIG, as well as the inclusion of carry-over.
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	An approximate one million increase to QEIA revenue at First Interim as well as a \$400k increase to Restricted Lottery. In addition, a \$3.5 million increase for one-time prior year reimbursement is budgeted as well as a \$200k increase in Unrestricted Lottery.
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	2.6 million is budgeted for E-Rate VOIP project. \$864k is budgeted for K-12 Microsoft Voucher program. \$355k is budgeted for SCE soloar entry reimbursement estimate. Carry-over is budgeted as well as revenue received from donations.

- 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.

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	Site discretionary carry-over of approximately \$1.14 million is budgeted in addition to an increase in site discretionary funds of \$236k. \$3 million is budgeted in LCFF-Supplemental/Concentration funds for technology infrastructure. The remaining \$2.6 million Common Core Block Grant balance is budgeted. \$522 is budgeted for K-12 Microsoft Voucher program.
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	The increases are due to approximately \$1.0M in LCFF-Supplemental/Concentration funds for LCAP projects; \$2.5M in Title I for consultant cost; \$0.5M for Title II carryover; \$0.4M for Title III carryover; \$0.4M in EdTech K-12 Voucher for software licensing (Renaissance Learning); \$1.9M in Unrestricted General Fund's discretionary per sites' requests.

**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 modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,284,498.99	13,922,232.74	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		13,921,162.70	

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

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.2%	3.2%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.1%	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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	857,094.00	369,055,131.44	N/A	Met
1st Subsequent Year (2015-16)	142,616.78	381,749,056.79	N/A	Met
2nd Subsequent Year (2016-17)	607,446.12	396,260,547.53	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		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2014-15)	34,237,020.54		Met
1st Subsequent Year (2015-16)	34,627,949.17		Met
2nd Subsequent Year (2016-17)	36,810,789.56		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)	47,087,388.00		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>:

Percentage Level	District ADA	
5% or \$64,000 (greater of)	0	to 300
4% or \$64,000 (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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	54,673	54,513	54,032
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):

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

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

DATA ENTRY: If Form 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	552,637,692.90	555,093,484.61	574,021,116.44
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)	552,637,692.90	555,093,484.61	574,021,116.44
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,052,753.86	11,101,869.69	11,480,422.33
6. Reserve Standard - by Amount (\$64,000 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)	11,052,753.86	11,101,869.69	11,480,422.33

**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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	6,862,349.50	6,862,349.50	6,862,349.50
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,052,753.86	11,101,869.69	11,480,422.33
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	17,915,103.36	17,964,219.19	18,342,771.83
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.24%	3.24%	3.20%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>11,052,753.86</b>	<b>11,101,869.69</b>	<b>11,480,422.33</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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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 (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(63,108,145.12)	(65,610,517.08)	4.0%	2,502,371.96	Met
1st Subsequent Year (2015-16)	(71,484,501.21)	(70,751,232.57)	-1.0%	(733,268.64)	Met
2nd Subsequent Year (2016-17)	(75,100,574.60)	(76,600,776.64)	2.0%	1,500,202.04	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	4,739,934.51	4,648,984.51	-1.9%	(90,950.00)	Met
1st Subsequent Year (2015-16)	4,739,934.51	4,707,734.51	-0.7%	(32,200.00)	Met
2nd Subsequent Year (2016-17)	4,739,934.51	5,688,734.51	20.0%	948,800.00	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)

Due to an increase in 1999 and 2007 COPs debt payments.

- 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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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	various	Fund 56	Fund 56	52,887,342
General Obligation Bonds	various	Fund 51	Fund 51	320,874,971
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	General Fund	General Fund	603,099

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

2002 QZAB	3	General Fund/Fund 56	General Fund/Fund 56	7,000,000
2005 QZAB	7	General Fund/Fund 56	General Fund/Fund 56	4,500,000
Lease Certificates (City of Santa Ana)	1	Fund 25	Fund 25	999,526
QZAB Solar Energy (COP)	21	Fund 40/Fund 56	Fund 40/Fund 56	28,745,000
<b>TOTAL:</b>				<b>415,609,938</b>

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	3,363,859	3,415,109	3,473,859	4,454,859
General Obligation Bonds	19,042,692	19,453,287	20,040,734	20,525,465
Supp Early Retirement Program	833,942			
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2002 QZAB	395,183	395,183	395,183	395,183
2005 QZAB	230,810	230,810	230,810	230,810
Lease Certificates (City of Santa Ana)	1,075,231	1,037,808	0	0
QZAB Solar Energy (COP)	1,535,039	1,440,950	1,441,536	1,442,105
<b>Total Annual Payments:</b>	<b>26,476,756</b>	<b>25,973,147</b>	<b>25,582,122</b>	<b>27,048,422</b>
<b>Has total annual payment increased over prior year (2013-14)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>Yes</b>



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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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 Certification of Participation issued in October 1999 for the construction of two elementary schools have increased for 2014-15 through 2016-17 and the debt payments are funded with Unrestricted General Fund. The annual payments for the General Obligation Bonds will be made by the Bond Interest Fund with local revenues.

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

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

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

No

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

**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)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	120,452,385.00	159,115,369.00
b. OPEB unfunded actuarial accrued liability (UAAL)	120,452,385.00	120,493,717.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2011	Oct 25, 2014

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	12,756,060.00	17,318,072.00
1st Subsequent Year (2015-16)	12,756,060.00	17,318,072.00
2nd Subsequent Year (2016-17)	12,756,060.00	17,318,072.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2014-15)	8,774,016.99	8,911,550.61
1st Subsequent Year (2015-16)	8,774,016.99	8,958,992.43
2nd Subsequent Year (2016-17)	8,774,016.99	9,133,360.75
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	8,774,016.99	7,803,287.00
1st Subsequent Year (2015-16)	8,774,016.99	7,803,287.00
2nd Subsequent Year (2016-17)	8,774,016.99	7,803,287.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	825	793
1st Subsequent Year (2015-16)	825	793
2nd Subsequent Year (2016-17)	825	793

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	17,640,021.00	14,108,839.00
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 (2014-15)
  - 1st Subsequent Year (2015-16)
  - 2nd Subsequent Year (2016-17)
- b. Amount contributed (funded) for self-insurance programs
  - Current Year (2014-15)
  - 1st Subsequent Year (2015-16)
  - 2nd Subsequent Year (2016-17)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2014-15)	5,581,350.00	4,997,450.00
1st Subsequent Year (2015-16)	5,581,350.00	4,903,200.00
2nd Subsequent Year (2016-17)	5,581,350.00	4,903,200.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2014-15)	5,952,047.64	5,321,799.69
1st Subsequent Year (2015-16)	5,952,047.64	5,357,921.29
2nd Subsequent Year (2016-17)	5,952,047.64	5,463,729.67

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?

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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,536.5	2,604.1	2,604.1	2,604.1

1a. Have any salary and benefit negotiations been settled since budget adoption?   
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?   
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?   
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

**Certificated (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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

**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?

No		
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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**

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	1,274.5	1,306.5	1,306.5	1,306.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, 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 18, 2014

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?

n/a

If Yes, date of budget revision board adoption:

Dec 09, 2014

4. Period covered by the agreement:

Begin Date:

Jan 01, 2014

End Date:

Jun 30, 2016

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

203,341	206,188	209,074
---------	---------	---------

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

7.7%	Reopener	Reopener
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Identify the source of funding that will be used to support multiyear salary commitments:

Unrestricted general fund. The Board is scheduled to take a vote of the tentative agreement on 12/9/14.

**Negotiations Not Settled**

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

17,691

7. Amount included for any tentative salary schedule increases

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
17,636,824	19,047,770	20,190,637
80.0%	80.0%	80.0%
0.0%	8.0%	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?

- If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

Yes		
203,341	206,188	209,074

The Santa Ana School Police Officer Association reached an agreement and will receive either a 4%, 8%, or 12% increase based on the level of their POST certification retroactive to January 1, 2014. In addition to this percent increase, premium stipends for the following have been added to the agreement: Bilingual, Field Training Officer, Motors, Investigator, EMT, Graveyard, and Weekend premiums.

**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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
0	811,288	822,646
0.0%	1.4%	1.4%

**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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
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.):

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**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?

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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	186.9	197.2	197.2	197.2

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

**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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	0	0	0

**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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step and column over prior year			

**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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**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?

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.

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**ADDITIONAL FISCAL INDICATORS**

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

DATA ENTRY: Click the appropriate Yes or No button for items 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)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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. A5. The District has settled with all of the bargaining units except for SASPOA (Santa Ana School Police Officer's Association) and the Board of Education is scheduled to take a vote on the tentative agreement on 12/9/14. 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. A8. As of first interim budget, the district still has a structural deficit. A9. The Superintendent arrived in November 2013.

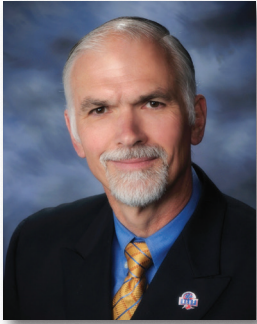
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**End of School District First Interim Criteria and Standards Review**

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## Central Administration



**Richard L. Miller, Ph.D.**  
*Superintendent*



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



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



**Mark McKinney**  
*Associate Superintendent  
Human Resources*



**Doreen Lohnes**  
*Assistant Superintendent  
Support Services*



**Joe Dixon**  
*Assistant Superintendent  
Facilities/Governmental  
Relations*



**Dawn Miller**  
*Assistant Superintendent  
Secondary Education*



**Michelle Rodriguez, Ed.D.**  
*Assistant Superintendent  
Elementary Education*





# *Santa Ana Unified School District*



**Santa Ana Unified School District**

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