



Santa Ana Unified School District

2014 - 2015

SECOND INTERIM REPORT

as of January 31, 2015





Santa Ana Unified School District

Board of Education



John Palacio

President

Current Term: 2014-2018



Cecilia "Ceci" Iglesias

Vice President

Current Term: 2012-2016



Valerie Amezcua

Clerk

Current Term: 2014-2018



José Alfredo Hernández, J.D.

Member

Current Term: 2012-2016



Rob Richardson

Member

Current Term: 2012-2016

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Introduction and Overview

2014-15 SECOND INTERIM



JANUARY 2015

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.

Second 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 Second Interim Budget Report.

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

The Second Interim budget included adjustments to revenue based upon:

- The unduplicated count of 94.23% for 2014-15 (students who qualify for free or reduced price meals, English learners, and Foster Youth);
- State LCFF gap funding decreased to 29.15% for the current year (2014-15), a revision from 29.56% at First Interim. This decreased on-going revenue for the current year funding by approximately \$1.4 million.

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%
Second Interim	29.15%	29.15%	32.19%	32.19%	23.71%	19.00%

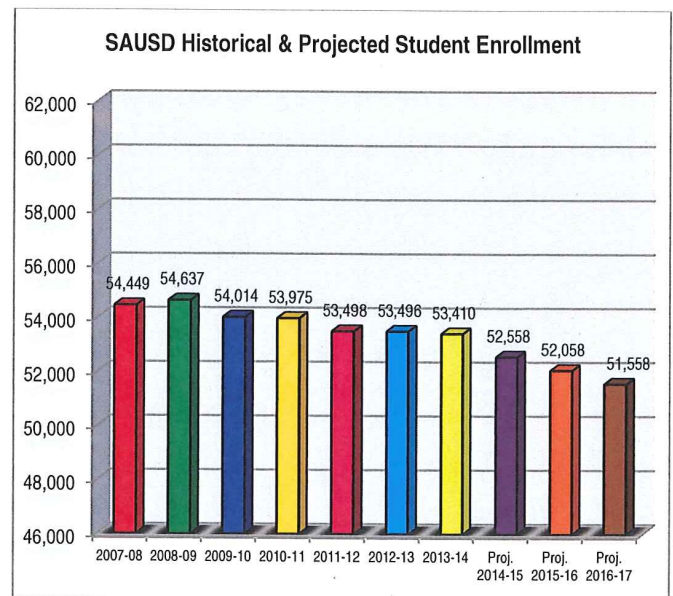
*Department of Finance

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);
- Ending of the Quality Education Investment Act (QEIA) Program funding (\$5.58 million);
- 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;
- Summer school extended program of approximately \$1.5 million; and
- Additional Special Education staffing costs of approximately \$5.1 million.

Student Enrollment. The District has experienced enrollment loss in 12 of the last 13 years. The District anticipates losing 500 students in each of the next two fiscal years. (i.e. 2015-16 and 2016-17).

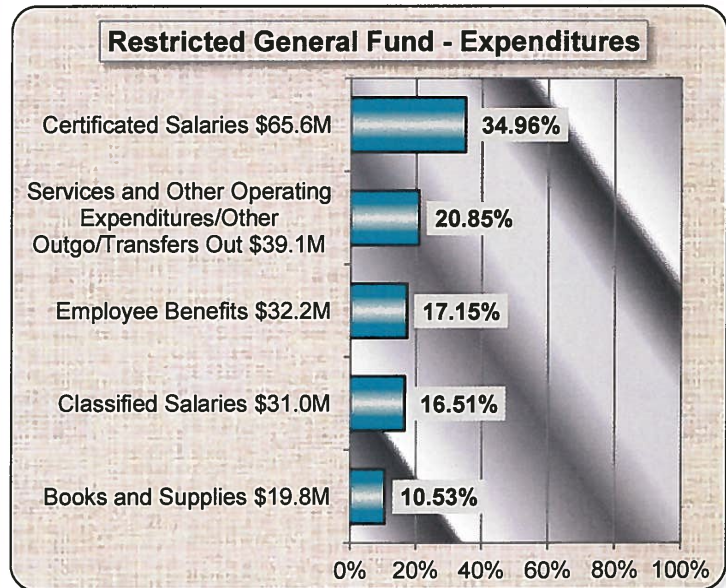
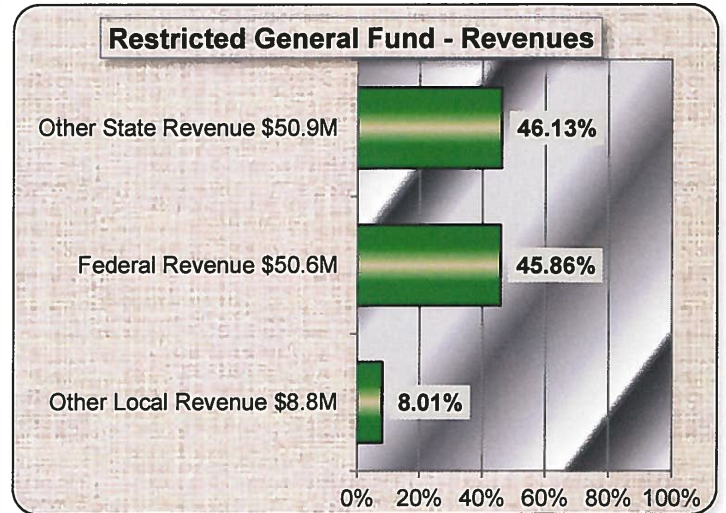
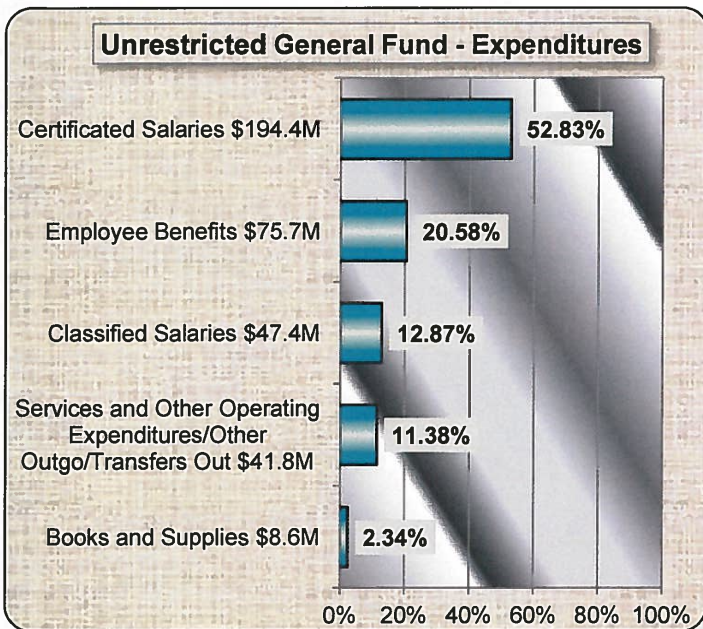
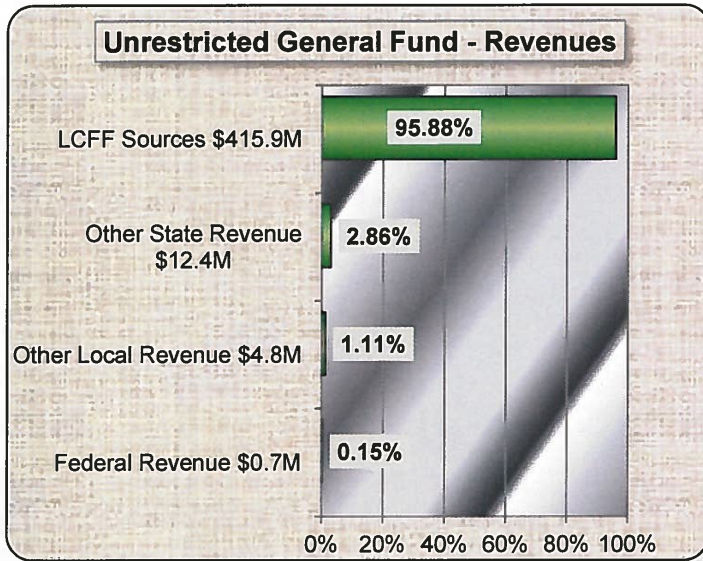
Districts are funded based on students who attend school. The projected decline in student enrollment is incorporated in revenue projections for the Second Interim Budget purposes.



- **Labor Contract Negotiations.** All negotiations with the certificated and classified unions, such as Santa Ana Educators' Association (SAEA), California School Employees' Association (CSEA), Communications Workers Association (CWA), and Santa Ana School Police Officers Association (SASPOA) have been settled for 2014-15.

Second Interim Budget Data

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



Cash Flow Considerations

Deferrals occur when the State delays payment for any stated amount of time. 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's budget proposal includes \$900 million in one-time Proposition 98 funds to eliminate the remaining outstanding deferrals for K-12 in 2014-15. Therefore, cash flow is projected to be positive for 2014-15 and 2015-16 without any borrowing. The District continues to diligently monitor its cash flow situation.

Second 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 Second 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	\$550.9
12	Child Development Fund	2.8
13	Cafeteria Fund	36.8
14	Deferred Maintenance Fund	4.3
21	Building Fund	9.1
25	Capital Facilities Fund	3.0
35	County School Facilities Fund	29.9
40	Special Reserve Fund for Capital Outlay	65.2
49	Capital Project Fund for Blended Component Units	0.3
51	Bond Interest & Redemption Fund	19.2
56	Debt Service Fund	5.8
67	Self-Insurance Fund	9.6
	Total	\$736.9

District Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by State law (AB1200 and AB2756). The school district must 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
Beginning Fund Balance	\$42.4	\$30.9	\$38.9
Revenues	\$544.1	\$572.1	\$589.2
Expenditures	\$555.6	\$564.1	\$586.0
Net Increase/(Decrease)	(\$11.5)	\$8.0	\$3.2
Projected Ending Fund Balance	\$30.9	\$38.9	\$42.1
Components of Projected Ending Fund Balance			
Stabilization Arrangements	\$6.3	\$6.3	\$6.3
Revolving Cash/Stores	\$1.2	\$1.2	\$1.2
Other Designations	\$6.9	\$14.2	\$15.2
Restricted Reserves	\$5.4	\$5.9	\$7.7
Unrestricted Reserve	\$11.1	\$11.3	\$11.7
Unrestricted Reserve %	2.0%	2.0%	2.0%

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

Proposed LCAP Goals

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

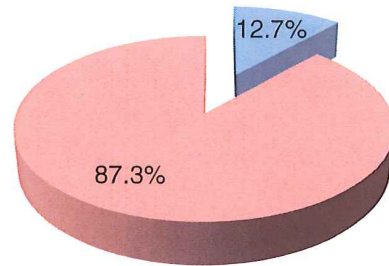
CORE	SUPPLEMENTAL
Actions and expenditures to meet the goals described for ALL pupils.	Additional annual actions above what is provided for all students that will serve low-income, English learner, and foster youth pupils.

Goal 1: Demonstration of Knowledge

\$64.8M

- 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	
\$8.2M	\$56.6M

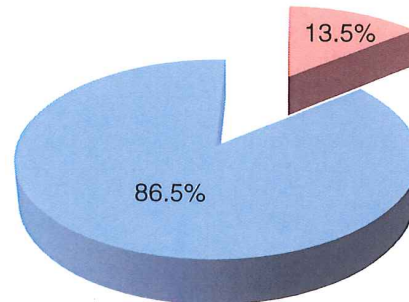


Goal 2: Equitable Access

\$376.7M

- 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	
\$326.0M	\$50.7M

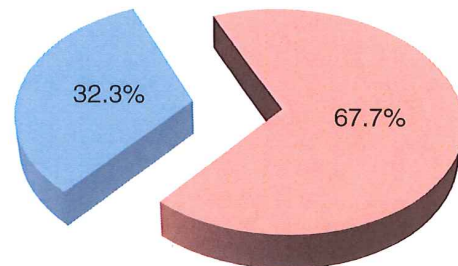


Goal 3: Healthy Environment

\$295.0M

- 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	
\$95.5M	\$199.5M



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 10, 2015 Signed: _____
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 first interim.	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 first interim.	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 first interim.		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 first interim.	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 first interim.	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 first interim 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	

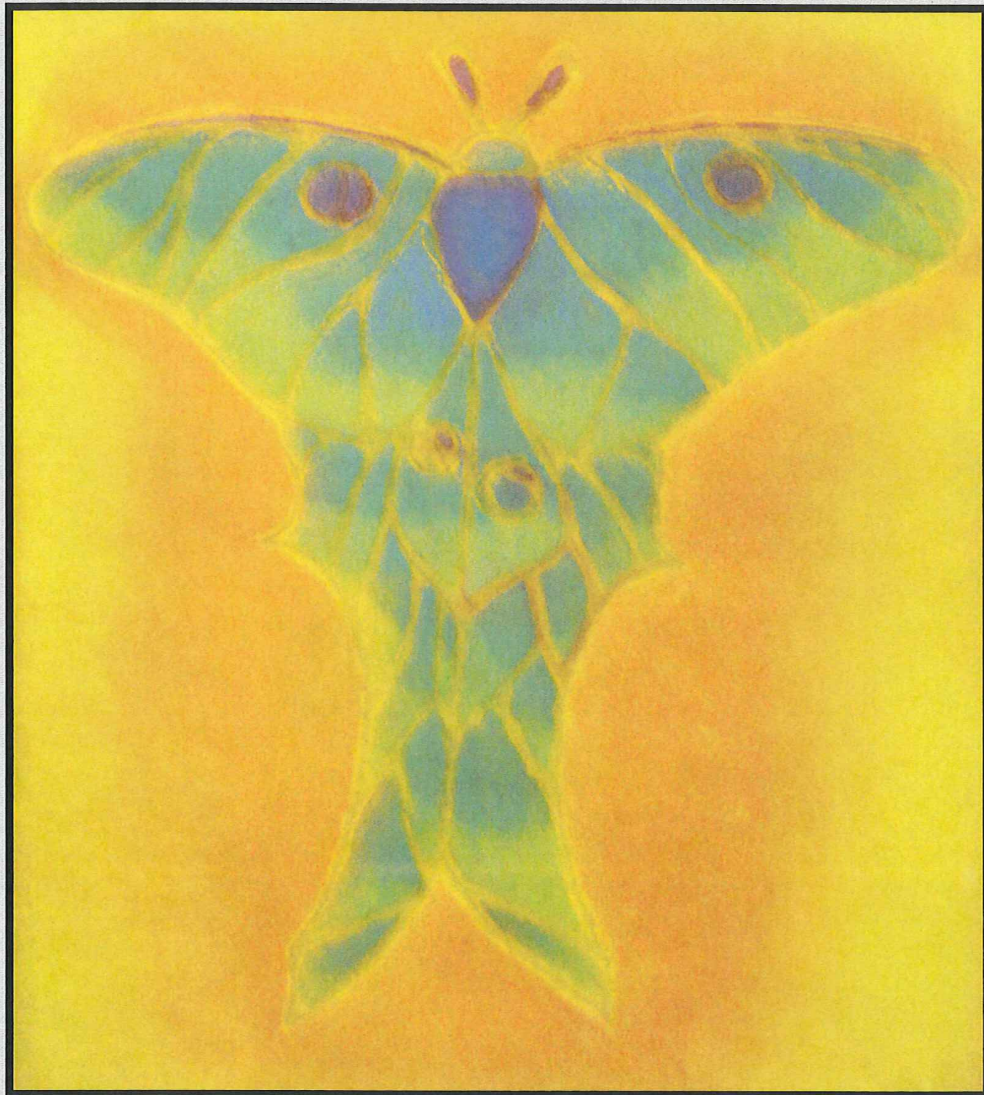
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (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 first interim 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 first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second 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 first interim, 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) • Classified? (Section S8B, Line 3)	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	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Operating Funds

Unrestricted and Restricted



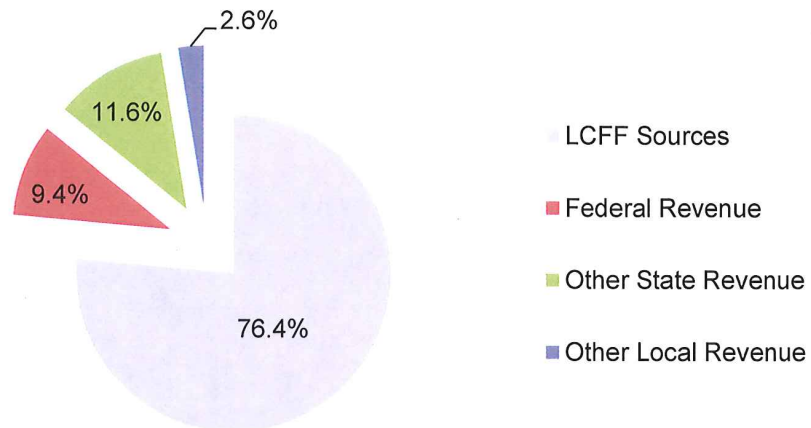
Artwork created by a Santa Ana Unified School District student from Sierra Preparatory Academy.

COMBINED GENERAL FUND (01)

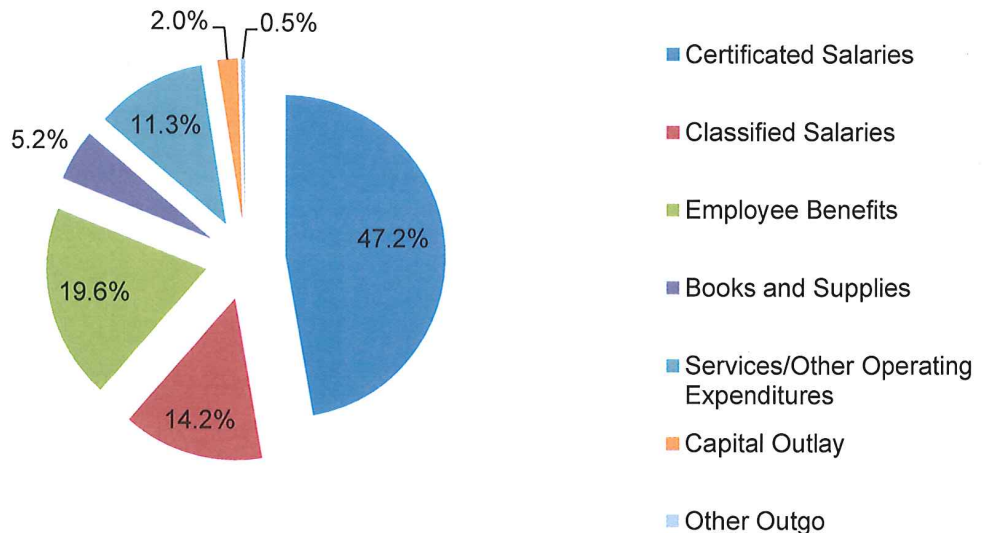
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from the State (76.4%). Total projected revenue is \$544.1 million.



The combined General Fund is used to account for financial activities except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (80.3%). Total projected expenditure is \$550.9 million. In addition, the District pays through interfund transfers to other funds in a total of approximately \$4.6 million for COPS, QZAB, and cafeteria debt payments as well as Health & Welfare consultants.



The District relies heavily on State revenue to run its daily operations in educating our students. The District is projected to spend approximately \$11.6 million more than its anticipated revenue by June 30, 2015. Thus, the projected fund balance will be reduced to approximately \$30.9 million.

2014-15 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	412,966,218.00	417,336,114.00	243,066,441.79	415,899,992.09	(1,436,121.91)	-0.3%
2) Federal Revenue		8100-8299	37,913,877.08	50,606,254.83	14,050,210.47	51,247,273.94	641,019.11	1.3%
3) Other State Revenue		8300-8599	58,431,716.20	63,661,683.32	34,288,160.53	63,257,093.68	(404,589.64)	-0.6%
4) Other Local Revenue		8600-8799	8,535,570.53	12,806,987.53	3,867,732.02	13,665,300.25	858,312.72	6.7%
5) TOTAL, REVENUES			517,847,381.81	544,411,039.68	295,272,544.81	544,069,659.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	262,206,168.48	262,172,900.51	136,173,359.87	260,007,216.17	2,165,684.34	0.8%
2) Classified Salaries		2000-2999	73,357,493.27	76,049,431.93	33,126,307.14	78,348,047.21	(2,298,615.28)	-3.0%
3) Employee Benefits		3000-3999	107,741,189.26	105,889,815.32	54,253,370.69	107,894,658.95	(2,004,843.63)	-1.9%
4) Books and Supplies		4000-4999	18,752,227.00	31,262,729.36	10,765,982.34	28,405,880.00	2,856,849.36	9.1%
5) Services and Other Operating Expenditures		5000-5999	54,174,347.13	60,921,148.16	30,157,383.32	62,061,336.94	(1,140,188.78)	-1.9%
6) Capital Outlay		6000-6999	3,820,128.09	7,800,322.48	1,742,620.42	10,877,396.76	(3,077,074.28)	-39.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,432,564.00	5,766,596.00	1,354,077.80	5,344,725.67	421,870.33	7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,774,153.00)	(1,965,185.37)	8,712.59	(2,044,837.55)	79,652.18	-4.1%
9) TOTAL, EXPENDITURES			523,709,964.23	547,897,758.39	267,581,814.17	550,894,424.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,862,582.42)	(3,486,718.71)	27,690,730.64	(6,824,764.19)		
D. OTHER FINANCING SOURCES/USES								
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	1,539,167.44	4,739,934.56	(0.05)	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)	(1,539,167.44)	(4,739,934.56)		

2014-15 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,602,516.93)	(8,226,653.22)	26,151,563.20	(11,564,698.75)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,738,307.24	42,463,673.76		42,463,673.76	0.00	0.0%
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	42,463,673.76		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	42,463,673.76		42,463,673.76		
2) Ending Balance, June 30 (E + F1e)			17,135,790.31	34,237,020.54		30,898,975.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	170,000.00		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		9740	4,551,824.39	8,361,791.51		5,418,409.77		
c) Committed								
Stabilization Arrangements		9750	0.00	6,862,349.50		6,313,466.86		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	864,967.95	6,790,125.67		6,884,411.21		
010006 NJROTC	0000	9780				18,226.96		
010031 EOC Infrastructure	0000	9780				114,983.36		
010031 One-time prior year reimburse:	0000	9780				3,466,597.00		
010032 Civic Center	0000	9780				60,191.75		
010803 Instructional Materials	0000	9780				3,000,000.00		
010808 ROP	0000	9780				224,412.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,568,997.97	11,052,753.86		11,112,687.17		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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General Fund
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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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	284,250,346.81	267,384,103.00	147,948,011.75	256,080,918.00	(11,303,185.00)	-4.2%
Education Protection Account State Aid - Current Year		8012	49,290,614.19	61,069,020.00	30,525,067.00	61,069,020.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(7,171.24)	(7,171.24)	(7,171.24)	New
Tax Relief Subventions Homeowners' Exemptions		8021	600,014.00	585,474.00	297,115.10	585,474.00	0.00	0.0%
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	80,345,220.00	44,193,342.92	80,345,220.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,746,248.00	4,998,322.00	4,688,283.77	4,998,322.00	0.00	0.0%
Prior Years' Taxes		8043	1,493,587.00	1,310,932.00	1,257,053.50	1,310,932.00	0.00	0.0%
Supplemental Taxes		8044	4,524,880.00	4,016,652.00	3,270,109.20	4,016,652.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(155,122.00)	453,918.00	559,345.33	559,345.33	105,427.33	23.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	197,709.00	5,520,657.00	15,332,337.46	15,424,115.00	9,903,458.00	179.4%
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			421,077,840.00	425,684,298.00	248,063,494.79	424,382,827.09	(1,301,470.91)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,938,252.00)	(1,938,252.00)	(2,023,252.00)	(2,023,252.00)	(85,000.00)	4.4%
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)	(6,409,932.00)	(2,973,801.00)	(6,459,583.00)	(49,651.00)	0.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			412,966,218.00	417,336,114.00	243,066,441.79	415,899,992.09	(1,436,121.91)	-0.3%
FEDERAL REVENUE								
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	9,542,178.00	482,255.00	5.3%
Special Education Discretionary Grants		8182	2,031,335.00	2,105,033.66	5,866.49	2,132,900.80	27,867.14	1.3%
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	19,620,391.87	7,729,485.87	19,691,536.87	71,145.00	0.4%
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	3,791,861.75	680,314.53	3,793,400.75	1,539.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650,195.00	4,333,614.99	2,192,750.24	4,333,988.45	373.46	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	1,039,452.00	4,314,671.81	1,566,631.95	4,314,671.81	0.00	0.0%
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	6,937,146.75	1,875,161.39	6,994,986.26	57,839.51	0.8%
TOTAL, FEDERAL REVENUE			37,913,877.08	50,606,254.83	14,050,210.47	51,247,273.94	641,019.11	1.3%
OTHER STATE REVENUE								
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	15,379,507.55	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	398,893.00	229,900.55	398,893.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,848,921.20	5,315,518.20	4,968,858.00	5,315,518.20	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	8,403,799.00	9,082,632.96	2,207,273.58	8,584,746.96	(497,886.00)	-5.5%
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	8,061,118.00	5,238,421.95	8,061,118.00	0.00	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	35,000.00	35,000.00	New
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	5,578,531.00	4,462,826.00	5,578,531.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,053,540.00	5,088,799.16	1,801,372.90	5,147,095.52	58,296.36	1.1%
TOTAL, OTHER STATE REVENUE			58,431,716.20	63,661,683.32	34,288,160.53	63,257,093.68	(404,589.64)	-0.6%

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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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	20,000.00	26,172.38	45,000.00	25,000.00	125.0%
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	35,000.00	35,000.00	11,009.71	24,000.00	(11,000.00)	-31.4%
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	1,057,462.50	431,888.57	1,060,691.70	3,229.20	0.3%
Interest		8660	100,000.00	100,000.00	85,081.96	150,000.00	50,000.00	50.0%
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	6,672,930.54	2,314,860.65	7,464,014.06	791,083.52	11.9%
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	998,718.75	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%
TOTAL, OTHER LOCAL REVENUE			8,535,570.53	12,806,987.53	3,867,732.02	13,665,300.25	858,312.72	6.7%
TOTAL, REVENUES			517,847,381.81	544,411,039.68	295,272,544.81	544,069,659.96	(341,379.72)	-0.1%

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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 SALARIES								
Certificated Teachers' Salaries		1100	221,004,806.21	219,767,564.95	112,543,361.40	217,555,720.03	2,211,844.92	1.0%
Certificated Pupil Support Salaries		1200	13,333,922.81	13,152,120.05	7,133,406.22	13,161,024.61	(8,904.56)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	17,698,122.72	17,805,284.69	10,148,947.18	17,805,922.36	(637.67)	0.0%
Other Certificated Salaries		1900	10,169,316.74	11,447,930.82	6,347,645.07	11,484,549.17	(36,618.35)	-0.3%
TOTAL, CERTIFICATED SALARIES			262,206,168.48	262,172,900.51	136,173,359.87	260,007,216.17	2,165,684.34	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,307,635.44	20,209,670.90	7,938,050.50	21,901,191.47	(1,691,520.57)	-8.4%
Classified Support Salaries		2200	24,361,909.89	24,026,689.38	11,444,552.06	24,668,814.19	(642,124.81)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	3,285,731.05	3,909,722.58	1,753,638.09	3,837,610.53	72,112.05	1.8%
Clerical, Technical and Office Salaries		2400	22,547,770.33	23,016,560.47	10,384,349.27	23,002,259.13	14,301.34	0.1%
Other Classified Salaries		2900	4,854,446.56	4,886,788.60	1,605,717.22	4,938,171.89	(51,383.29)	-1.1%
TOTAL, CLASSIFIED SALARIES			73,357,493.27	76,049,431.93	33,126,307.14	78,348,047.21	(2,298,615.28)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,132,712.65	22,970,266.54	10,342,401.53	22,836,478.81	133,787.73	0.6%
PERS		3201-3202	8,891,257.61	9,023,666.36	4,175,115.40	9,074,954.46	(51,288.10)	-0.6%
OASDI/Medicare/Alternative		3301-3302	9,208,463.80	9,299,066.96	4,900,915.82	9,470,030.03	(170,963.07)	-1.8%
Health and Welfare Benefits		3401-3402	51,177,066.23	50,777,942.43	27,376,729.27	49,795,065.30	982,877.13	1.9%
Unemployment Insurance		3501-3502	168,006.98	169,230.68	65,209.08	173,382.12	(4,151.44)	-2.5%
Workers' Compensation		3601-3602	5,760,189.39	5,085,445.19	3,004,291.22	5,180,798.78	(95,353.59)	-1.9%
OPEB, Allocated		3701-3702	8,403,492.60	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	8,564,197.16	4,388,708.37	11,363,949.45	(2,799,752.29)	-32.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			107,741,189.26	105,889,815.32	54,253,370.69	107,894,658.95	(2,004,843.63)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,398,162.50	1,383,400.00	1,273,954.65	1,383,400.00	0.00	0.0%
Books and Other Reference Materials		4200	40,165.31	108,889.80	29,678.27	172,360.59	(63,470.79)	-58.3%
Materials and Supplies		4300	11,651,462.25	17,468,515.47	5,520,286.11	17,052,599.46	415,916.01	2.4%
Noncapitalized Equipment		4400	5,662,436.94	12,226,924.09	3,846,060.81	9,722,519.95	2,504,404.14	20.5%
Food		4700	0.00	75,000.00	96,002.50	75,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,752,227.00	31,262,729.36	10,765,982.34	28,405,880.00	2,856,849.36	9.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	22,833,202.05	25,383,989.60	11,568,997.32	25,888,371.16	(504,381.56)	-2.0%
Travel and Conferences		5200	1,068,431.84	1,898,904.82	594,656.36	2,137,478.51	(238,573.69)	-12.6%
Dues and Memberships		5300	281,550.00	432,186.15	173,076.38	413,724.80	18,461.35	4.3%
Insurance		5400-5450	2,876,809.17	2,876,809.17	2,871,788.17	2,871,809.17	5,000.00	0.2%
Operations and Housekeeping Services		5500	10,073,198.77	10,851,445.00	5,929,264.31	10,879,915.00	(28,470.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,392,453.35	5,797,236.50	3,403,939.83	5,938,295.45	(141,058.95)	-2.4%
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)	(15,976.54)	(63,900.00)	3,000.00	-4.9%
Professional/Consulting Services and Operating Expenditures		5800	11,279,724.87	12,964,133.14	5,374,154.28	13,229,684.72	(265,551.58)	-2.0%
Communications		5900	429,877.08	777,343.78	257,483.21	765,958.13	11,385.65	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,174,347.13	60,921,148.16	30,157,383.32	62,061,336.94	(1,140,188.78)	-1.9%

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CAPITAL OUTLAY								
Land		6100	90,000.00	31,605.49	10,379.66	20,211.35	11,394.14	36.1%
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	4,266,151.97	1,421,671.27	7,467,496.37	(3,201,344.40)	-75.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,090,669.53	536,065.02	166,613.43	436,189.04	99,875.98	18.6%
Equipment Replacement		6500	260,000.00	2,966,500.00	143,956.06	2,953,500.00	13,000.00	0.4%
TOTAL, CAPITAL OUTLAY			3,820,128.09	7,800,322.48	1,742,620.42	10,877,396.76	(3,077,074.28)	-39.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	390,000.00	150,162.94	390,000.00	0.00	0.0%
Payments to County Offices		7142	2,300,000.00	5,028,711.00	1,203,914.86	4,606,840.67	421,870.33	8.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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 Transfers	All Other	7221-7223	2,410,679.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,432,564.00	5,766,596.00	1,354,077.80	5,344,725.67	421,870.33	7.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,774,153.00)	(1,965,185.37)	8,712.59	(2,044,837.55)	79,652.18	-4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,774,153.00)	(1,965,185.37)	8,712.59	(2,044,837.55)	79,652.18	-4.1%
TOTAL, EXPENDITURES			523,709,964.23	547,897,758.39	267,581,814.17	550,894,424.15	(2,996,665.76)	-0.5%

2014-15 Second 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	1,039,499.93	4,024,317.05	(0.05)	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,739,934.51	4,739,934.51	1,539,167.44	4,739,934.56	(0.05)	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,739,934.51)	(4,739,934.51)	(1,539,167.44)	(4,739,934.56)	0.05	0.0%

Resource	Description	2014-15 Projected Year Totals
5640	Medi-Cal Billing Option	450,197.08
6230	California Clean Energy Jobs Act	679,530.20
6300	Lottery: Instructional Materials	299,058.20
6512	Special Ed: Mental Health Services	711,490.18
9010	Other Restricted Local	3,278,134.11
Total, Restricted Balance		<u>5,418,409.77</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)
A. REVENUES								
1) LCFF Sources		8010-8099	412,966,218.00	417,336,114.00	243,066,441.79	415,899,992.09	(1,436,121.91)	-0.3%
2) Federal Revenue		8100-8299	671,908.57	671,908.57	55,499.58	671,908.57	0.00	0.0%
3) Other State Revenue		8300-8599	9,021,605.20	12,763,482.96	6,978,737.27	12,385,043.32	(378,439.64)	-3.0%
4) Other Local Revenue		8600-8799	4,652,765.49	4,751,236.99	1,970,913.46	4,829,136.19	77,899.20	1.6%
5) TOTAL, REVENUES			427,312,497.26	435,522,742.52	252,071,592.10	433,786,080.17		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	201,808,283.18	196,672,880.55	103,899,272.00	194,365,243.86	2,307,636.69	1.2%
2) Classified Salaries		2000-2999	45,848,088.77	46,263,985.22	20,821,279.37	47,359,377.87	(1,095,392.65)	-2.4%
3) Employee Benefits		3000-3999	77,400,896.02	74,892,581.07	38,994,273.92	75,694,650.60	(802,069.53)	-1.1%
4) Books and Supplies		4000-4999	5,341,353.23	11,524,556.53	3,797,871.43	8,631,773.23	2,892,783.30	25.1%
5) Services and Other Operating Expenditures		5000-5999	35,639,585.64	38,587,879.78	19,428,384.52	38,466,177.20	121,702.58	0.3%
6) Capital Outlay		6000-6999	1,327,369.53	819,959.93	213,195.24	3,733,489.81	(2,913,529.88)	-355.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,676,721.00	2,676,721.00	0.00	2,254,850.67	421,870.33	15.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,847,814.74)	(7,032,417.15)	8,712.59	(7,272,316.19)	239,899.04	-3.4%
9) TOTAL, EXPENDITURES			364,194,482.63	364,406,146.93	187,162,989.07	363,233,247.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			63,118,014.63	71,116,595.59	64,908,603.03	70,552,833.12		
D. OTHER FINANCING SOURCES/USES								
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	1,539,167.44	4,648,984.56	(0.05)	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)	(65,610,517.08)	(202,760.97)	(65,441,418.35)	169,098.73	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(67,757,129.63)	(70,259,501.59)	(1,741,928.41)	(70,090,402.91)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,639,115.00)	857,094.00	63,166,674.62	462,430.21		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,223,080.92	25,018,135.03		25,018,135.03	0.00	0.0%
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	25,018,135.03		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	25,018,135.03		25,018,135.03		
2) Ending Balance, June 30 (E + F1e)			12,583,965.92	25,875,229.03		25,480,565.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	170,000.00		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								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	6,862,349.50		6,313,466.86		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	864,967.95	6,790,125.67		6,884,411.21		
010006 NJROTC	0000	9780				18,226.96		
010031 EOC Infrastructure	0000	9780				114,983.36		
010031 One-time prior year reimburse	0000	9780				3,466,597.00		
010032 Civic Center	0000	9780				60,191.75		
010803 Instructional Materials	0000	9780				3,000,000.00		
010808 ROP	0000	9780				224,412.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,568,997.97	11,052,753.86		11,112,687.17		
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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	284,250,346.81	267,384,103.00	147,948,011.75	256,080,918.00	(11,303,185.00)	-4.2%
Education Protection Account State Aid - Current Year		8012	49,290,614.19	61,069,020.00	30,525,067.00	61,069,020.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(7,171.24)	(7,171.24)	(7,171.24)	New
Tax Relief Subventions Homeowners' Exemptions		8021	600,014.00	585,474.00	297,115.10	585,474.00	0.00	0.0%
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	80,345,220.00	44,193,342.92	80,345,220.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,746,248.00	4,998,322.00	4,688,283.77	4,998,322.00	0.00	0.0%
Prior Years' Taxes		8043	1,493,587.00	1,310,932.00	1,257,053.50	1,310,932.00	0.00	0.0%
Supplemental Taxes		8044	4,524,880.00	4,016,652.00	3,270,109.20	4,016,652.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(155,122.00)	453,918.00	559,345.33	559,345.33	105,427.33	23.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	197,709.00	5,520,657.00	15,332,337.46	15,424,115.00	9,903,458.00	179.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			421,077,840.00	425,684,298.00	248,063,494.79	424,382,827.09	(1,301,470.91)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,938,252.00)	(1,938,252.00)	(2,023,252.00)	(2,023,252.00)	(85,000.00)	4.4%
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)	(6,409,932.00)	(2,973,801.00)	(6,459,583.00)	(49,651.00)	0.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			412,966,218.00	417,336,114.00	243,066,441.79	415,899,992.09	(1,436,121.91)	-0.3%
FEDERAL REVENUE								
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	55,499.58	671,908.57	0.00	0.0%
TOTAL, FEDERAL REVENUE			671,908.57	671,908.57	55,499.58	671,908.57	0.00	0.0%
OTHER STATE REVENUE								
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	5,315,518.20	4,968,858.00	5,315,518.20	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,787,684.00	7,062,964.76	2,009,879.27	6,669,573.76	(393,391.00)	-5.6%
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	399,951.36	14,951.36	3.9%
TOTAL, OTHER STATE REVENUE			9,021,605.20	12,763,482.96	6,978,737.27	12,385,043.32	(378,439.64)	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	20,000.00	26,172.38	45,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	35,000.00	35,000.00	11,009.71	24,000.00	(11,000.00)	-31.4%
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	415,272.50	199,150.99	418,501.70	3,229.20	0.8%
Interest		8660	100,000.00	100,000.00	85,081.96	150,000.00	50,000.00	50.0%
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	457,099.00	650,779.67	467,769.00	10,670.00	2.3%
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	998,718.75	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%
TOTAL, OTHER LOCAL REVENUE			4,652,765.49	4,751,236.99	1,970,913.46	4,829,136.19	77,899.20	1.6%
TOTAL, REVENUES			427,312,497.26	435,522,742.52	252,071,592.10	433,786,080.17	(1,736,662.35)	-0.4%

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)
Certificated Teachers' Salaries		1100	171,729,295.52	167,129,425.50	87,298,436.54	164,865,841.90	2,263,583.60	1.4%
Certificated Pupil Support Salaries		1200	7,137,921.15	6,931,661.31	3,752,210.02	6,834,312.91	97,348.40	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	16,343,579.71	16,154,573.84	9,253,062.91	16,186,077.16	(31,503.32)	-0.2%
Other Certificated Salaries		1900	6,597,486.80	6,457,219.90	3,595,562.53	6,479,011.89	(21,791.99)	-0.3%
TOTAL, CERTIFICATED SALARIES			201,808,283.18	196,672,880.55	103,899,272.00	194,365,243.86	2,307,636.69	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,548,527.45	2,730,925.30	1,453,182.99	3,477,997.63	(747,072.33)	-27.4%
Classified Support Salaries		2200	16,813,227.77	16,450,369.42	7,675,423.40	16,930,364.37	(479,994.95)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	2,599,636.00	3,137,807.50	1,372,363.16	3,026,927.50	110,880.00	3.5%
Clerical, Technical and Office Salaries		2400	20,201,361.77	20,258,942.22	9,231,819.38	20,198,835.62	60,106.60	0.3%
Other Classified Salaries		2900	3,685,335.78	3,685,940.78	1,088,490.44	3,725,252.75	(39,311.97)	-1.1%
TOTAL, CLASSIFIED SALARIES			45,848,088.77	46,263,985.22	20,821,279.37	47,359,377.87	(1,095,392.65)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,701,540.21	17,364,675.56	7,617,931.35	17,176,343.99	188,331.57	1.1%
PERS		3201-3202	5,559,792.34	5,619,552.80	2,718,520.50	5,590,955.13	28,597.67	0.5%
OASDI/Medicare/Alternative		3301-3302	6,228,915.87	6,200,173.96	3,515,524.47	6,260,732.32	(60,558.36)	-1.0%
Health and Welfare Benefits		3401-3402	36,338,529.47	35,642,000.08	19,543,513.02	34,740,990.38	901,009.70	2.5%
Unemployment Insurance		3501-3502	123,851.80	121,722.62	43,301.43	121,217.10	505.52	0.4%
Workers' Compensation		3601-3602	4,252,627.53	3,621,608.78	2,216,991.74	3,679,226.51	(57,617.73)	-1.6%
OPEB, Allocated		3701-3702	6,195,638.80	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	6,322,847.27	3,338,491.41	8,125,185.17	(1,802,337.90)	-28.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			77,400,896.02	74,892,581.07	38,994,273.92	75,694,650.60	(802,069.53)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,510.00	3,571.00	(5,914.88)	3,571.00	0.00	0.0%
Books and Other Reference Materials		4200	6,672.89	20,072.89	5,068.92	20,162.89	(90.00)	-0.4%
Materials and Supplies		4300	4,455,578.99	7,406,213.27	3,037,561.85	7,328,759.29	77,453.98	1.0%
Noncapitalized Equipment		4400	875,591.35	4,019,699.37	665,153.04	1,204,280.05	2,815,419.32	70.0%
Food		4700	0.00	75,000.00	96,002.50	75,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,341,353.23	11,524,556.53	3,797,871.43	8,631,773.23	2,892,783.30	25.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,892,426.21	13,045,208.21	5,107,525.82	13,035,997.63	9,210.58	0.1%
Travel and Conferences		5200	351,541.68	417,398.06	210,441.95	457,204.48	(39,806.42)	-9.5%
Dues and Memberships		5300	258,550.00	364,135.31	147,647.49	353,707.92	10,427.39	2.9%
Insurance		5400-5450	2,875,021.17	2,875,021.17	2,870,021.17	2,870,021.17	5,000.00	0.2%
Operations and Housekeeping Services		5500	9,825,000.00	10,747,595.00	5,888,117.83	10,778,065.00	(30,470.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,400,144.00	3,695,060.34	2,029,387.41	3,829,508.69	(134,448.35)	-3.6%
Transfers of Direct Costs		5710	(921,252.27)	(973,895.26)	(390,520.49)	(1,345,070.08)	371,174.82	-38.1%
Transfers of Direct Costs - Interfund		5750	(60,900.00)	(60,900.00)	(15,976.54)	(63,900.00)	3,000.00	-4.9%
Professional/Consulting Services and Operating Expenditures		5800	6,645,389.27	7,815,483.60	3,330,212.35	7,887,134.04	(71,650.44)	-0.9%
Communications		5900	373,665.58	662,773.35	251,527.53	663,508.35	(735.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,639,585.64	38,587,879.78	19,428,384.52	38,466,177.20	121,702.58	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	90,000.00	31,605.49	10,379.66	20,211.35	11,394.14	36.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	49,413.41	26,088.41	3,079,413.41	(3,030,000.00)	-6131.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	977,369.53	418,941.03	117,577.03	326,865.05	92,075.98	22.0%
Equipment Replacement		6500	260,000.00	320,000.00	59,150.14	307,000.00	13,000.00	4.1%
TOTAL, CAPITAL OUTLAY			1,327,369.53	819,959.93	213,195.24	3,733,489.81	(2,913,529.88)	-355.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,410,679.00	0.00	1,988,808.67	421,870.33	17.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	251,524.00	251,524.00	0.00	251,524.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,676,721.00	2,676,721.00	0.00	2,254,850.67	421,870.33	15.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,073,661.74)	(5,067,231.78)	0.00	(5,227,478.64)	160,246.86	-3.2%
Transfers of Indirect Costs - Interfund		7350	(1,774,153.00)	(1,965,185.37)	8,712.59	(2,044,837.55)	79,652.18	-4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,847,814.74)	(7,032,417.15)	8,712.59	(7,272,316.19)	239,899.04	-3.4%
TOTAL, EXPENDITURES			364,194,482.63	364,406,146.93	187,162,989.07	363,233,247.05	1,172,899.88	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	1,039,499.93	4,024,317.05	(0.05)	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,648,984.51	4,648,984.51	1,539,167.44	4,648,984.56	(0.05)	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(63,108,145.12)	(65,610,517.08)	(204,703.06)	(65,443,360.44)	167,156.64	-0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	1,942.09	1,942.09	1,942.09	New
(e) TOTAL, CONTRIBUTIONS			(63,108,145.12)	(65,610,517.08)	(202,760.97)	(65,441,418.35)	169,098.73	-0.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(67,757,129.63)	(70,259,501.59)	(1,741,928.41)	(70,090,402.91)	169,098.68	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
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	49,934,346.26	13,994,710.89	50,575,365.37	641,019.11	1.3%
3) Other State Revenue		8300-8599	49,410,111.00	50,898,200.36	27,309,423.26	50,872,050.36	(26,150.00)	-0.1%
4) Other Local Revenue		8600-8799	3,882,805.04	8,055,750.54	1,896,818.56	8,836,164.06	780,413.52	9.7%
5) TOTAL, REVENUES			90,534,884.55	108,888,297.16	43,200,952.71	110,283,579.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,397,885.30	65,500,019.96	32,274,087.87	65,641,972.31	(141,952.35)	-0.2%
2) Classified Salaries		2000-2999	27,509,404.50	29,785,446.71	12,305,027.77	30,988,669.34	(1,203,222.63)	-4.0%
3) Employee Benefits		3000-3999	30,340,293.24	30,997,234.25	15,259,096.77	32,200,008.35	(1,202,774.10)	-3.9%
4) Books and Supplies		4000-4999	13,410,873.77	19,738,172.83	6,968,110.91	19,774,106.77	(35,933.94)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	18,534,761.49	22,333,268.38	10,728,998.80	23,595,159.74	(1,261,891.36)	-5.7%
6) Capital Outlay		6000-6999	2,492,758.56	6,980,362.55	1,529,425.18	7,143,906.95	(163,544.40)	-2.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,755,843.00	3,089,875.00	1,354,077.80	3,089,875.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,073,861.74	5,067,231.78	0.00	5,227,478.64	(160,246.86)	-3.2%
9) TOTAL, EXPENDITURES			159,515,481.60	183,491,611.46	80,418,825.10	187,661,177.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,980,597.05)	(74,603,314.30)	(37,217,872.39)	(77,377,597.31)		
D. OTHER FINANCING SOURCES/USES								
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	65,610,517.08	202,760.97	65,441,418.35	(169,098.73)	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,017,195.12	65,519,567.08	202,760.97	65,350,468.35		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,963,401.93)	(9,083,747.22)	(37,015,111.42)	(12,027,128.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,515,226.32	17,445,538.73		17,445,538.73	0.00	0.0%
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	17,445,538.73		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	17,445,538.73		17,445,538.73		
2) Ending Balance, June 30 (E + F1e)			4,551,824.39	8,361,791.51		5,418,409.77		
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	8,361,791.51		5,418,409.77		
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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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	9,542,178.00	482,255.00	5.3%
Special Education Discretionary Grants		8182	2,031,335.00	2,105,033.66	5,866.49	2,132,900.80	27,867.14	1.3%
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	19,620,391.87	7,729,485.87	19,691,536.87	71,145.00	0.4%
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	3,791,861.75	680,314.53	3,793,400.75	1,539.00	0.0%

2014-15 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650,195.00	4,333,614.99	2,192,750.24	4,333,988.45	373.46	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	1,039,452.00	4,314,671.81	1,566,631.95	4,314,671.81	0.00	0.0%
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	6,265,238.18	1,819,661.81	6,323,077.69	57,839.51	0.9%
TOTAL, FEDERAL REVENUE			37,241,968.51	49,934,346.26	13,994,710.89	50,575,365.37	641,019.11	1.3%
OTHER STATE REVENUE								
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	15,379,507.55	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	398,893.00	229,900.55	398,893.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,616,115.00	2,019,688.20	197,394.31	1,915,173.20	(104,495.00)	-5.2%
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	8,061,118.00	5,238,421.95	8,061,118.00	0.00	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	35,000.00	35,000.00	New
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	5,578,531.00	4,462,826.00	5,578,531.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,668,540.00	4,703,799.16	1,801,372.90	4,747,144.16	43,345.00	0.9%
TOTAL, OTHER STATE REVENUE			49,410,111.00	50,898,200.36	27,309,423.26	50,872,050.36	(26,150.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	232,737.58	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	6,215,831.54	1,664,080.98	6,996,245.06	780,413.52	12.6%
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%
TOTAL, OTHER LOCAL REVENUE			3,882,805.04	8,055,750.54	1,896,818.56	8,836,164.06	780,413.52	9.7%
TOTAL, REVENUES			90,534,884.55	108,888,297.16	43,200,952.71	110,283,579.79	1,395,282.63	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	49,275,510.69	52,638,139.45	25,244,924.86	52,689,878.13	(51,738.68)	-0.1%
Certificated Pupil Support Salaries		1200	6,196,001.66	6,220,458.74	3,381,196.20	6,326,711.70	(106,252.96)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,354,543.01	1,650,710.85	895,884.27	1,619,845.20	30,865.65	1.9%
Other Certificated Salaries		1900	3,571,829.94	4,990,710.92	2,752,082.54	5,005,537.28	(14,826.36)	-0.3%
TOTAL, CERTIFICATED SALARIES			60,397,885.30	65,500,019.96	32,274,087.87	65,641,972.31	(141,952.35)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,759,107.99	17,478,745.60	6,484,867.51	18,423,193.84	(944,448.24)	-5.4%
Classified Support Salaries		2200	7,548,682.12	7,576,319.96	3,769,128.66	7,738,449.82	(162,129.86)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	686,095.05	771,915.08	381,274.93	810,683.03	(38,767.95)	-5.0%
Clerical, Technical and Office Salaries		2400	2,346,408.56	2,757,618.25	1,152,529.89	2,803,423.51	(45,805.26)	-1.7%
Other Classified Salaries		2900	1,169,110.78	1,200,847.82	517,226.78	1,212,919.14	(12,071.32)	-1.0%
TOTAL, CLASSIFIED SALARIES			27,509,404.50	29,785,446.71	12,305,027.77	30,988,669.34	(1,203,222.63)	-4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,431,172.44	5,605,590.98	2,724,470.18	5,660,134.82	(54,543.84)	-1.0%
PERS		3201-3202	3,331,465.27	3,404,113.56	1,456,594.90	3,483,999.33	(79,885.77)	-2.3%
OASDI/Medicare/Alternative		3301-3302	2,979,547.93	3,098,893.00	1,385,391.35	3,209,297.71	(110,404.71)	-3.6%
Health and Welfare Benefits		3401-3402	14,838,536.76	15,135,942.35	7,833,216.25	15,054,074.92	81,867.43	0.5%
Unemployment Insurance		3501-3502	44,155.18	47,508.06	21,907.65	52,165.02	(4,656.96)	-9.8%
Workers' Compensation		3601-3602	1,507,561.86	1,463,836.41	787,299.48	1,501,572.27	(37,735.86)	-2.6%
OPEB, Allocated		3701-3702	2,207,853.80	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	2,241,349.89	1,050,216.96	3,238,764.28	(997,414.39)	-44.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,340,293.24	30,997,234.25	15,259,096.77	32,200,008.35	(1,202,774.10)	-3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,394,652.50	1,379,829.00	1,279,869.53	1,379,829.00	0.00	0.0%
Books and Other Reference Materials		4200	33,492.42	88,816.91	24,609.35	152,197.70	(63,380.79)	-71.4%
Materials and Supplies		4300	7,195,883.26	10,062,302.20	2,482,724.26	9,723,840.17	338,462.03	3.4%
Noncapitalized Equipment		4400	4,786,845.59	8,207,224.72	3,180,907.77	8,518,239.90	(311,015.18)	-3.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,410,873.77	19,738,172.83	6,968,110.91	19,774,106.77	(35,933.94)	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,940,775.84	12,338,781.39	6,461,471.50	12,852,373.53	(513,592.14)	-4.2%
Travel and Conferences		5200	716,890.16	1,481,506.76	384,214.41	1,680,274.03	(198,767.27)	-13.4%
Dues and Memberships		5300	23,000.00	68,050.84	25,428.89	60,016.88	8,033.96	11.8%
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	103,850.00	41,146.48	101,850.00	2,000.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,992,309.35	2,102,176.16	1,374,552.42	2,108,786.76	(6,610.60)	-0.3%
Transfers of Direct Costs		5710	921,252.27	973,895.26	390,520.49	1,345,070.08	(371,174.82)	-38.1%
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	5,148,649.54	2,043,941.93	5,342,550.68	(193,901.14)	-3.8%
Communications		5900	56,211.50	114,570.43	5,955.68	102,449.78	12,120.65	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,534,761.49	22,333,268.38	10,728,998.80	23,595,159.74	(1,261,891.36)	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
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	4,216,738.56	1,395,582.86	4,388,082.96	(171,344.40)	-4.1%
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	113,300.00	117,123.99	49,036.40	109,323.99	7,800.00	6.7%
Equipment Replacement		6500	0.00	2,646,500.00	84,805.92	2,646,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,492,758.56	6,980,362.55	1,529,425.18	7,143,906.95	(163,544.40)	-2.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	390,000.00	150,162.94	390,000.00	0.00	0.0%
Payments to County Offices		7142	2,300,000.00	2,618,032.00	1,203,914.86	2,618,032.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,755,843.00	3,089,875.00	1,354,077.80	3,089,875.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,073,661.74	5,067,231.78	0.00	5,227,478.64	(160,246.86)	-3.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,073,661.74	5,067,231.78	0.00	5,227,478.64	(160,246.86)	-3.2%
TOTAL, EXPENDITURES			159,515,481.60	183,491,611.46	80,418,825.10	187,661,177.10	(4,169,565.64)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			90,950.00	90,950.00	0.00	90,950.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	63,108,145.12	65,610,517.08	204,703.06	65,443,360.44	(167,156.64)	-0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	(1,942.09)	(1,942.09)	(1,942.09)	New
(e) TOTAL, CONTRIBUTIONS			63,108,145.12	65,610,517.08	202,760.97	65,441,418.35	(169,098.73)	-0.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			63,017,195.12	65,519,567.08	202,760.97	65,350,468.35	169,098.73	-0.3%

Child Development Fund

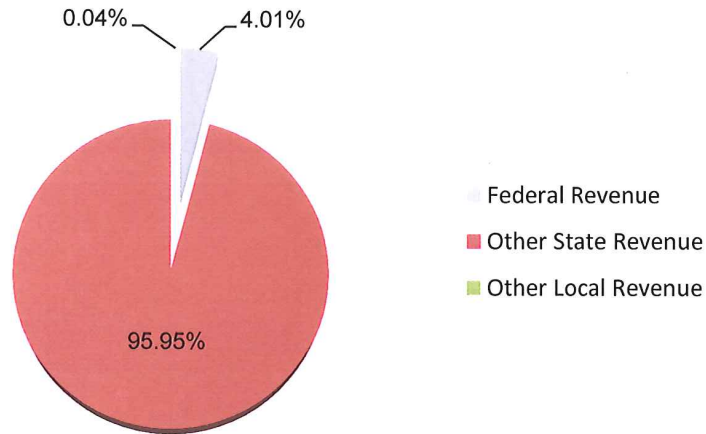


Artwork created by a Santa Ana Unified School District student from Martin Elementary School.

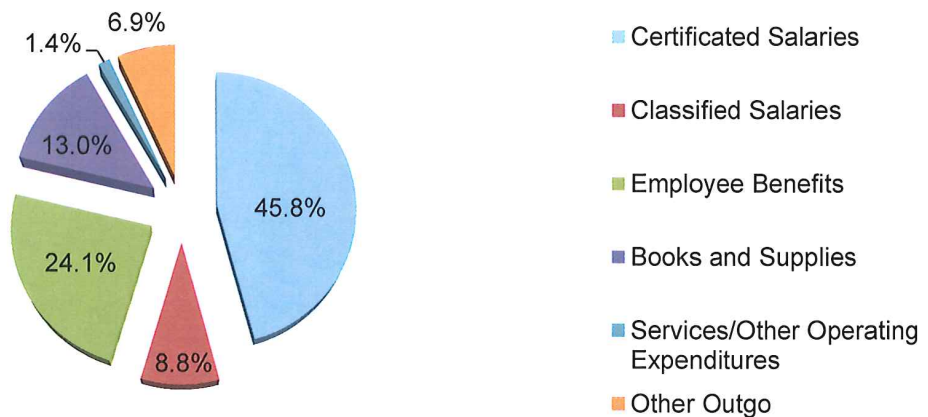
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$2.8 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 (78.7%). Total projected expenditure is \$2.8 million.



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

The State Preschool Program allows the District to set aside as a reserve an amount up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent retained, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District will spend any excess amount by June 30, 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)
A. REVENUES								
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	87,429.00	40,623.00	113,443.00	26,014.00	29.8%
3) Other State Revenue		8300-8599	1,611,901.00	1,631,373.00	744,098.71	2,713,973.71	1,082,600.71	66.4%
4) Other Local Revenue		8600-8799	0.00	0.00	525.52	1,000.00	1,000.00	New
5) TOTAL, REVENUES			1,698,802.00	1,718,802.00	785,247.23	2,828,416.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	934,615.00	909,444.00	539,567.30	1,287,811.00	(378,367.00)	-41.6%
2) Classified Salaries		2000-2999	134,341.00	148,341.00	85,060.91	246,940.00	(98,599.00)	-66.5%
3) Employee Benefits		3000-3999	444,208.00	455,449.00	284,449.37	677,126.00	(221,677.00)	-48.7%
4) Books and Supplies		4000-4999	46,572.00	62,780.33	24,103.10	365,846.15	(303,065.82)	-482.7%
5) Services and Other Operating Expenditures		5000-5999	21,575.00	25,296.30	7,514.83	40,346.30	(15,050.00)	-59.5%
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	117,481.00	117,491.37	0.00	193,036.55	(75,545.18)	-64.3%
9) TOTAL, EXPENDITURES			1,698,802.00	1,718,802.00	940,695.51	2,811,106.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(155,448.28)	17,310.71		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(155,448.28)	17,310.71		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	70,787.36	68,627.84		68,627.84	0.00	0.0%
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	68,627.84		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	68,627.84		68,627.84		
2) Ending Balance, June 30 (E + F1e)			70,787.36	68,627.84		85,938.55		
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	68,627.84		85,938.55		
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		

2014-15 Second Interim
Child Development 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)
FEDERAL REVENUE								
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	87,429.00	40,623.00	113,443.00	26,014.00	29.8%
TOTAL, FEDERAL REVENUE			86,901.00	87,429.00	40,623.00	113,443.00	26,014.00	29.8%
OTHER STATE REVENUE								
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	1,611,373.00	739,098.71	2,693,973.71	1,082,600.71	67.2%
All Other State Revenue	All Other	8590	0.00	20,000.00	5,000.00	20,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,611,901.00	1,631,373.00	744,098.71	2,713,973.71	1,082,600.71	66.4%
OTHER LOCAL REVENUE								
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	466.12	1,000.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	59.40	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	525.52	1,000.00	1,000.00	New
TOTAL, REVENUES			1,698,802.00	1,718,802.00	785,247.23	2,828,416.71		

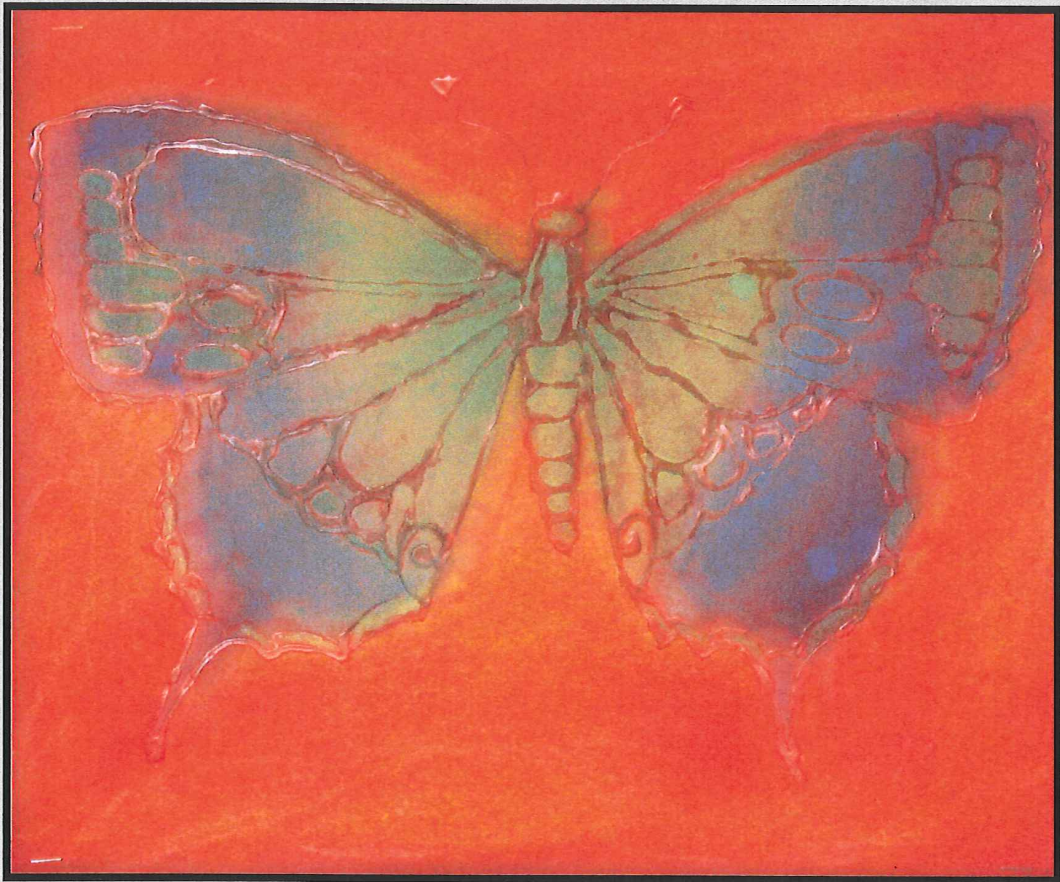
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	779,807.00	744,425.00	439,154.42	1,074,832.00	(330,407.00)	-44.4%
Certificated Pupil Support Salaries		1200	25,631.00	32,831.00	15,893.61	32,831.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	55,756.00	55,758.00	32,524.80	88,718.00	(32,960.00)	-59.1%
Other Certificated Salaries		1900	73,421.00	78,430.00	51,994.47	91,430.00	(15,000.00)	-19.6%
TOTAL, CERTIFICATED SALARIES			934,615.00	909,444.00	539,567.30	1,287,811.00	(378,367.00)	-41.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	300.00	273.81	300.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	30,929.00	(30,929.00)	New
Clerical, Technical and Office Salaries		2400	50,748.00	62,548.00	42,469.16	89,468.00	(26,920.00)	-43.0%
Other Classified Salaries		2900	83,593.00	85,493.00	42,317.94	126,243.00	(40,750.00)	-47.7%
TOTAL, CLASSIFIED SALARIES			134,341.00	148,341.00	85,060.91	246,940.00	(88,599.00)	-66.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	72,681.00	68,745.00	42,970.15	97,220.00	(28,475.00)	-41.4%
PERS		3201-3202	32,240.00	32,663.00	16,705.12	55,380.00	(22,717.00)	-69.5%
OASDI/Medicare/Alternative		3301-3302	32,120.00	33,191.00	18,118.44	52,242.00	(19,051.00)	-57.4%
Health and Welfare Benefits		3401-3402	282,380.00	277,197.00	177,487.79	388,252.00	(111,055.00)	-40.1%
Unemployment Insurance		3501-3502	522.00	539.00	315.82	788.00	(249.00)	-46.2%
Workers' Compensation		3601-3602	17,957.00	16,499.00	11,104.44	24,539.00	(8,040.00)	-48.7%
OPEB, Allocated		3701-3702	26,308.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	26,615.00	17,747.61	58,705.00	(32,090.00)	-120.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			444,208.00	455,449.00	284,449.37	677,126.00	(221,677.00)	-48.7%
BOOKS AND SUPPLIES								
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	61,280.33	22,695.00	339,846.15	(278,565.82)	-454.6%
Noncapitalized Equipment		4400	0.00	1,500.00	1,408.10	26,000.00	(24,500.00)	-1633.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			46,572.00	62,780.33	24,103.10	365,846.15	(303,065.82)	-482.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,815.00	11,536.30	4,678.29	23,536.30	(12,000.00)	-104.0%
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	482.07	6,900.00	(3,000.00)	-76.9%
Professional/Consulting Services and Operating Expenditures		5800	6,310.00	6,310.00	1,873.11	6,310.00	0.00	0.0%
Communications		5900	150.00	150.00	81.38	200.00	(50.00)	-33.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,575.00	25,296.30	7,514.83	40,346.30	(15,050.00)	-59.5%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	117,491.00	117,491.37	0.00	193,036.55	(75,545.18)	-64.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			117,491.00	117,491.37	0.00	193,036.55	(75,545.18)	-64.3%
TOTAL, EXPENDITURES			1,698,802.00	1,718,802.00	940,895.51	2,811,106.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	85,938.55
Total, Restricted Balance		85,938.55

Cafeteria Special Revenue Fund

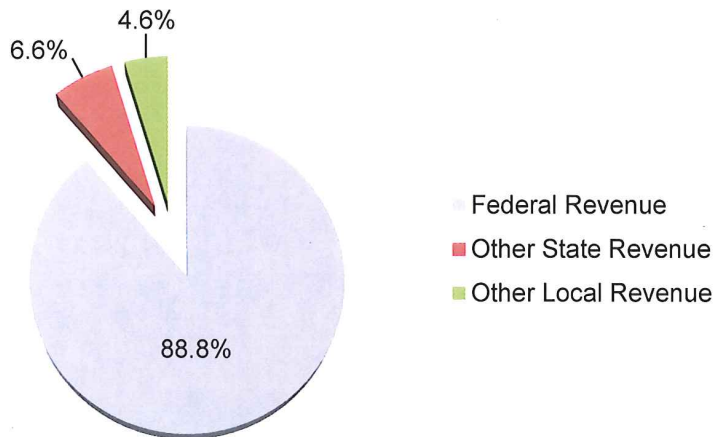


Artwork created by a Santa Ana Unified School District student from Sierra Preparatory Academy.

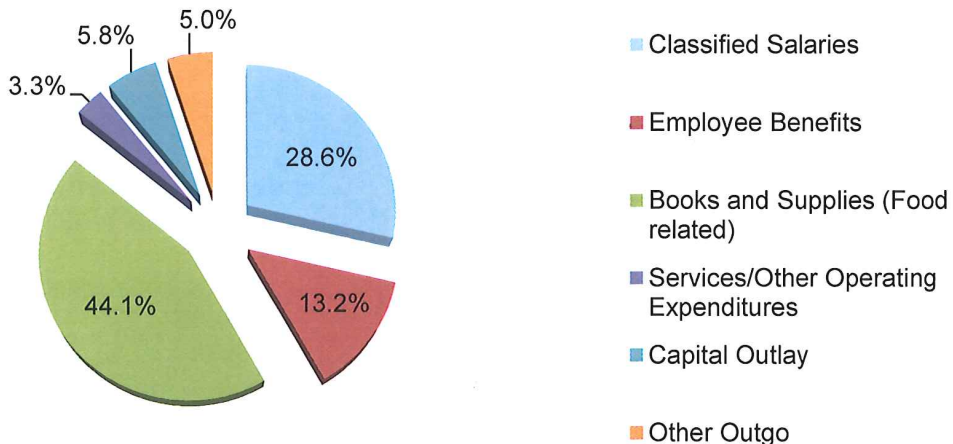
Cafeteria Special Reserve Fund (13)



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 \$33.2 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 (44.1%). 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,376,000.00	29,459,216.00	12,531,692.83	29,459,216.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,979,500.00	2,202,000.00	1,056,796.65	2,202,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,260,000.00	1,527,037.00	737,334.75	1,527,037.00	0.00	0.0%
5) TOTAL, REVENUES			29,615,500.00	33,188,253.00	14,325,824.23	33,188,253.00		
B. EXPENDITURES								
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	10,517,701.33	5,609,611.46	10,517,701.00	0.33	0.0%
3) Employee Benefits		3000-3999	3,251,268.25	4,838,891.00	2,619,074.05	4,838,891.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,068,500.00	16,151,488.00	7,135,473.49	16,223,871.00	(72,183.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	848,000.00	1,209,589.00	369,787.85	1,209,589.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,900,000.00	2,200,000.00	10,080.00	2,128,900.00	71,100.00	3.2%
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	1,656,662.00	1,847,694.00	(8,712.59)	1,851,801.00	(4,107.00)	-0.2%
9) TOTAL, EXPENDITURES			33,732,644.75	36,765,363.33	15,735,324.26	36,770,553.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,117,144.75)	(3,577,110.33)	(1,409,500.03)	(3,582,300.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,492,477.24)	(2,952,442.82)	(909,832.52)	(2,957,632.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,279,462.22	19,195,494.90		19,195,494.90	0.00	0.0%
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	19,195,494.90		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	19,195,494.90		19,195,494.90		
2) Ending Balance, June 30 (E + F1e)			12,786,984.98	16,243,052.08		16,237,862.41		
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	16,243,052.41		16,237,862.41		
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		9790	0.00	(0.33)		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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	26,376,000.00	29,459,216.00	12,531,692.83	29,459,216.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,376,000.00	29,459,216.00	12,531,692.83	29,459,216.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,979,500.00	2,202,000.00	1,056,796.65	2,202,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,979,500.00	2,202,000.00	1,056,796.65	2,202,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	2,037.00	2,036.25	2,037.00	0.00	0.0%
Food Service Sales		8634	1,210,000.00	1,400,000.00	571,461.39	1,400,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	32,161.01	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	75,000.00	131,676.10	75,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,280,000.00	1,527,037.00	737,334.75	1,527,037.00	0.00	0.0%
TOTAL, REVENUES			29,615,500.00	33,188,253.00	14,325,824.23	33,188,253.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	8,785,174.50	8,039,953.00	4,334,286.48	8,039,953.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,262,460.00	1,347,901.10	740,579.24	1,347,900.77	0.33	0.0%
Clerical, Technical and Office Salaries		2400	0.00	85,000.00	46,332.11	85,000.00	0.00	0.0%
Other Classified Salaries		2900	960,580.00	1,044,847.23	488,413.63	1,044,847.23	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,008,214.50	10,517,701.33	5,609,611.46	10,517,701.00	0.33	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	738,643.83	982,508.00	522,725.48	982,508.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	586,075.84	738,471.00	352,878.46	738,471.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,484,910.00	2,675,960.00	1,527,834.19	2,675,960.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,942.33	5,765.00	2,740.96	5,765.00	0.00	0.0%
Workers' Compensation		3601-3602	137,485.25	177,823.00	99,507.75	177,823.00	0.00	0.0%
OPEB, Allocated		3701-3702	297,211.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	258,364.00	113,387.21	258,364.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,251,266.25	4,838,891.00	2,619,074.05	4,838,891.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	315,158.00	141,378.50	316,241.00	(1,083.00)	-0.3%
Noncapitalized Equipment		4400	410,000.00	363,703.00	89,375.15	434,803.00	(71,100.00)	-19.5%
Food		4700	14,480,000.00	15,472,627.00	6,904,719.84	15,472,627.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,068,500.00	16,151,488.00	7,135,473.49	16,223,671.00	(72,183.00)	-0.4%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	245,000.00	10,124.22	245,000.00	0.00	0.0%
Travel and Conferences		5200	25,000.00	53,000.00	7,039.95	53,000.00	0.00	0.0%
Dues and Memberships		5300	2,500.00	2,500.00	1,680.00	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	190,000.00	84,225.90	190,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	202,500.00	434,297.00	170,677.26	434,297.00	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	50,000.00	50,000.00	12,672.52	50,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	395,000.00	219,700.00	81,245.03	219,700.00	0.00	0.0%
Communications		5900	15,000.00	15,092.00	2,122.97	15,092.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			848,000.00	1,209,589.00	369,787.85	1,209,589.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	300,000.00	10,090.00	300,000.00	0.00	0.0%
Equipment		6400	1,900,000.00	1,900,000.00	0.00	1,828,900.00	71,100.00	3.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,900,000.00	2,200,000.00	10,090.00	2,128,900.00	71,100.00	3.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,656,662.00	1,847,694.00	(8,712.59)	1,851,801.00	(4,107.00)	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,656,662.00	1,847,694.00	(8,712.59)	1,851,801.00	(4,107.00)	-0.2%
TOTAL, EXPENDITURES			33,732,644.75	36,765,363.33	15,735,324.26	36,770,553.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			624,667.51	624,667.51	499,667.51	624,667.51	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			624,667.51	624,667.51	499,667.51	624,667.51		

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,237,862.41
Total, Restricted Balance		<u>16,237,862.41</u>

Deferred Maintenance Fund

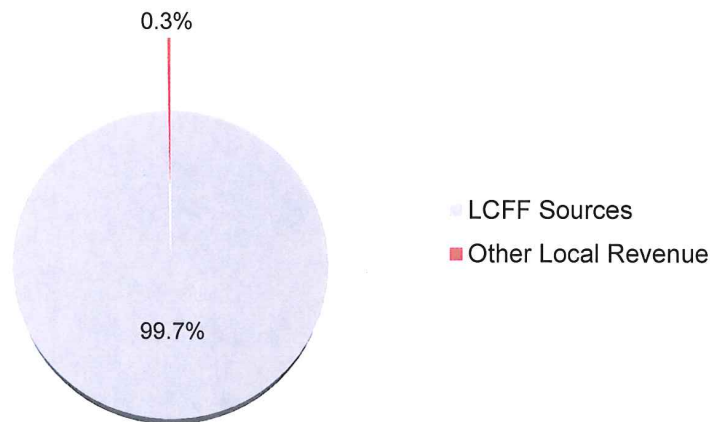


Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

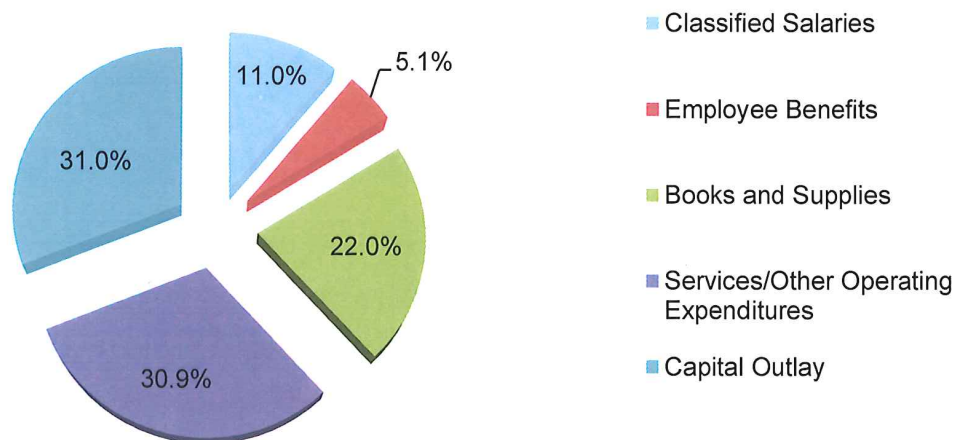
Deferred Maintenance Fund (14)



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 \$2.0 million was transferred to the Deferred Maintenance Fund by means of a LCFF Sources transfer.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Capital Outlay represents the largest expenditure (31.0%). Total projected expenditure is \$4.3 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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,938,252.00	1,938,252.00	2,023,252.00	2,023,252.00	85,000.00	4.4%
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	2,645.71	5,439.71	6,145.71	3,500.00	132.3%
5) TOTAL, REVENUES			1,940,752.00	1,940,897.71	2,028,691.71	2,029,397.71		
B. EXPENDITURES								
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	475,278.00	256,137.81	475,278.00	0.00	0.0%
3) Employee Benefits		3000-3999	216,932.21	217,299.21	111,329.30	217,299.21	0.00	0.0%
4) Books and Supplies		4000-4999	443,448.83	920,854.83	700,741.68	947,783.83	(26,929.00)	-2.9%
5) Services and Other Operating Expenditures		5000-5999	690,821.00	440,821.00	522,438.73	1,327,853.38	(887,032.38)	-201.2%
6) Capital Outlay		6000-6999	115,791.96	1,296,608.81	890,771.34	1,334,961.71	(38,352.90)	-3.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,940,752.00	3,350,861.85	2,481,418.66	4,303,176.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,409,964.14)	(452,727.15)	(2,273,778.42)		
D. OTHER FINANCING SOURCES/USES								
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		

2014-15 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,409,984.14)	(452,727.15)	(2,273,778.42)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	126,115.68	2,446,154.73		2,446,154.73	0.00	0.0%
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	2,446,154.73		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	2,446,154.73		2,446,154.73		
2) Ending Balance, June 30 (E + F1e)			126,115.68	1,036,190.59		172,376.31		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	126,115.68	1,036,190.59		172,376.31		
Grade span utilization/repairs	0000	9780				52,520.79		
Maintenance projects	0000	9780				119,855.52		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

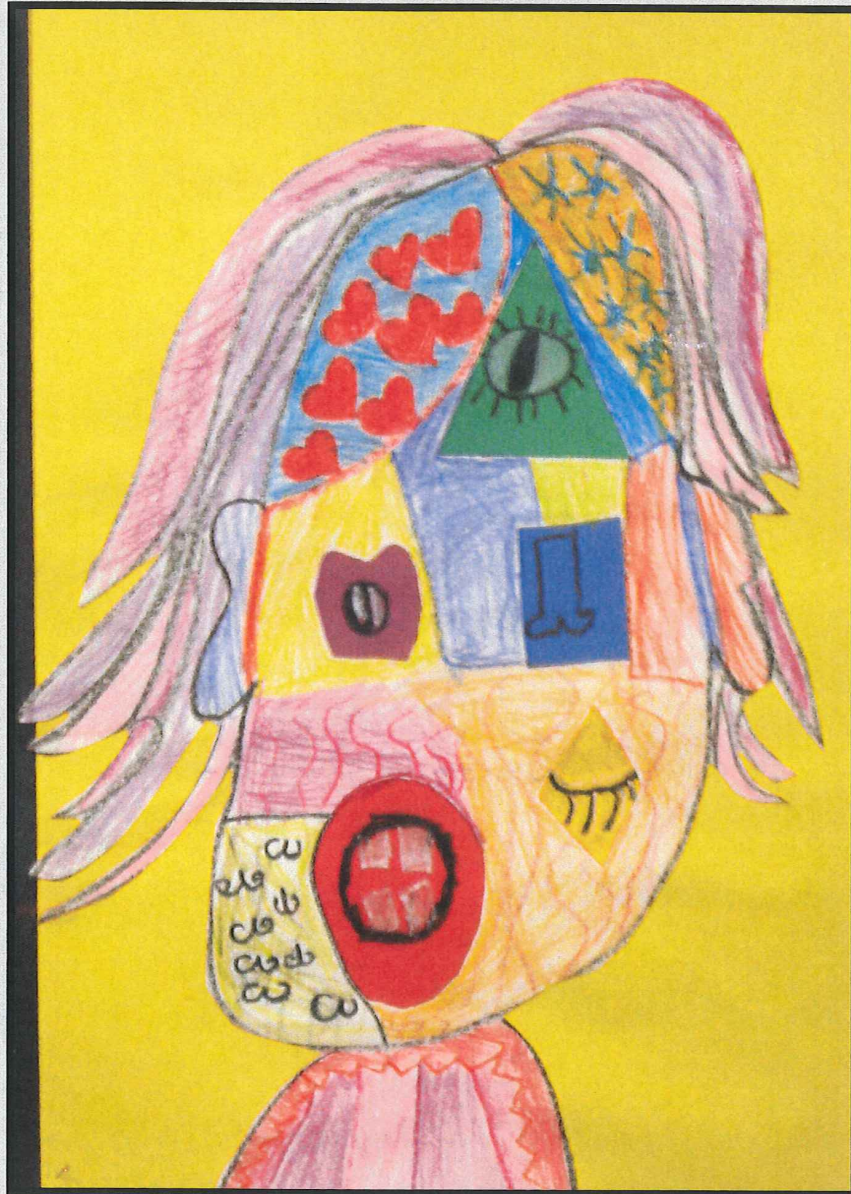
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,938,252.00	1,938,252.00	2,023,252.00	2,023,252.00	85,000.00	4.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,938,252.00	1,938,252.00	2,023,252.00	2,023,252.00	85,000.00	4.4%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	4,318.40	6,000.00	3,500.00	140.0%
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	145.71	1,121.31	145.71	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,645.71	5,439.71	6,145.71	3,500.00	132.3%
TOTAL, REVENUES			1,940,752.00	1,940,897.71	2,028,691.71	2,029,397.71		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	473,758.00	475,278.00	256,137.81	475,278.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			473,758.00	475,278.00	256,137.81	475,278.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	55,766.00	55,945.00	28,308.25	55,945.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	36,243.00	36,360.00	19,260.44	36,360.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	104,599.00	104,599.00	52,905.78	104,599.00	0.00	0.0%
Unemployment Insurance		3501-3502	237.00	245.00	125.92	245.00	0.00	0.0%
Workers' Compensation		3601-3602	8,149.00	8,171.00	4,530.53	8,171.00	0.00	0.0%
OPEB, Allocated		3701-3702	11,938.21	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	11,979.21	6,198.38	11,979.21	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			216,932.21	217,299.21	111,329.30	217,299.21	0.00	0.0%
BOOKS AND SUPPLIES								
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	756,150.05	583,093.59	763,150.05	(7,000.00)	-0.9%
Noncapitalized Equipment		4400	23,298.78	164,704.78	117,648.09	184,633.78	(19,929.00)	-12.1%
TOTAL, BOOKS AND SUPPLIES			443,448.83	920,854.83	700,741.68	947,783.83	(26,929.00)	-2.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	440,201.21	521,606.04	1,327,233.59	(687,032.38)	-201.5%
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	832.69	619.79	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			690,821.00	440,821.00	522,438.73	1,327,853.38	(687,032.38)	-201.2%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,180,816.85	890,771.34	1,181,098.75	(281.90)	0.0%
Equipment		6400	80,880.96	80,880.96	0.00	60,880.96	20,000.00	24.7%
Equipment Replacement		6500	34,911.00	34,911.00	0.00	92,982.00	(58,071.00)	-166.3%
TOTAL, CAPITAL OUTLAY			115,791.96	1,296,608.81	890,771.34	1,334,961.71	(38,352.90)	-3.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,940,752.00	3,350,881.85	2,481,418.86	4,303,176.13		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Building Fund



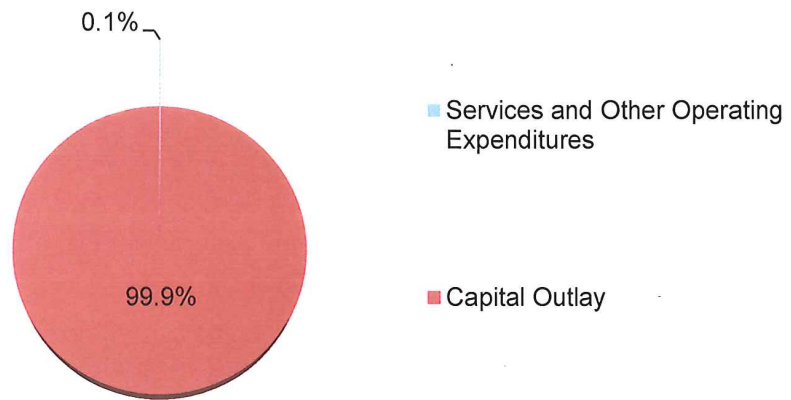
Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

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 \$9.1 million.



The projected fund balance of \$6.3 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)
A. REVENUES								
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	20,850.94	29,888.67	32,660.01	11,809.07	56.6%
5) TOTAL REVENUES			0.00	20,850.94	29,888.67	32,660.01		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,258.35	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	11,307.40	5,541.83	11,307.40	0.00	0.0%
6) Capital Outlay		6000-6999	8,255,000.00	7,859,519.19	1,885,022.87	9,089,210.60	(1,229,691.41)	-15.6%
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	7,870,826.59	1,890,564.70	9,100,518.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,343,002.35)	(7,849,975.65)	(1,860,676.03)	(9,087,857.99)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,343,002.35)	(7,849,975.65)	(1,860,676.03)	(9,067,857.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,727,194.35	15,391,464.64		15,391,464.64	0.00	0.0%
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	15,391,464.64		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	15,391,464.64		15,391,464.64		
2) Ending Balance, June 30 (E + F1e)			5,384,192.00	7,541,488.99		6,323,606.65		
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								
c) Committed		9740	5,384,192.00	7,537,793.48		6,318,880.66		
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	3,695.51		4,725.99		
Future projects	0000	9780				4,725.99		
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)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	20,839.24	29,876.97	32,648.31	11,809.07	56.7%
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	11.70	11.70	11.70	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	20,850.94	29,888.67	32,660.01	11,809.07	56.6%
TOTAL, REVENUES			0.00	20,850.94	29,888.67	32,660.01		

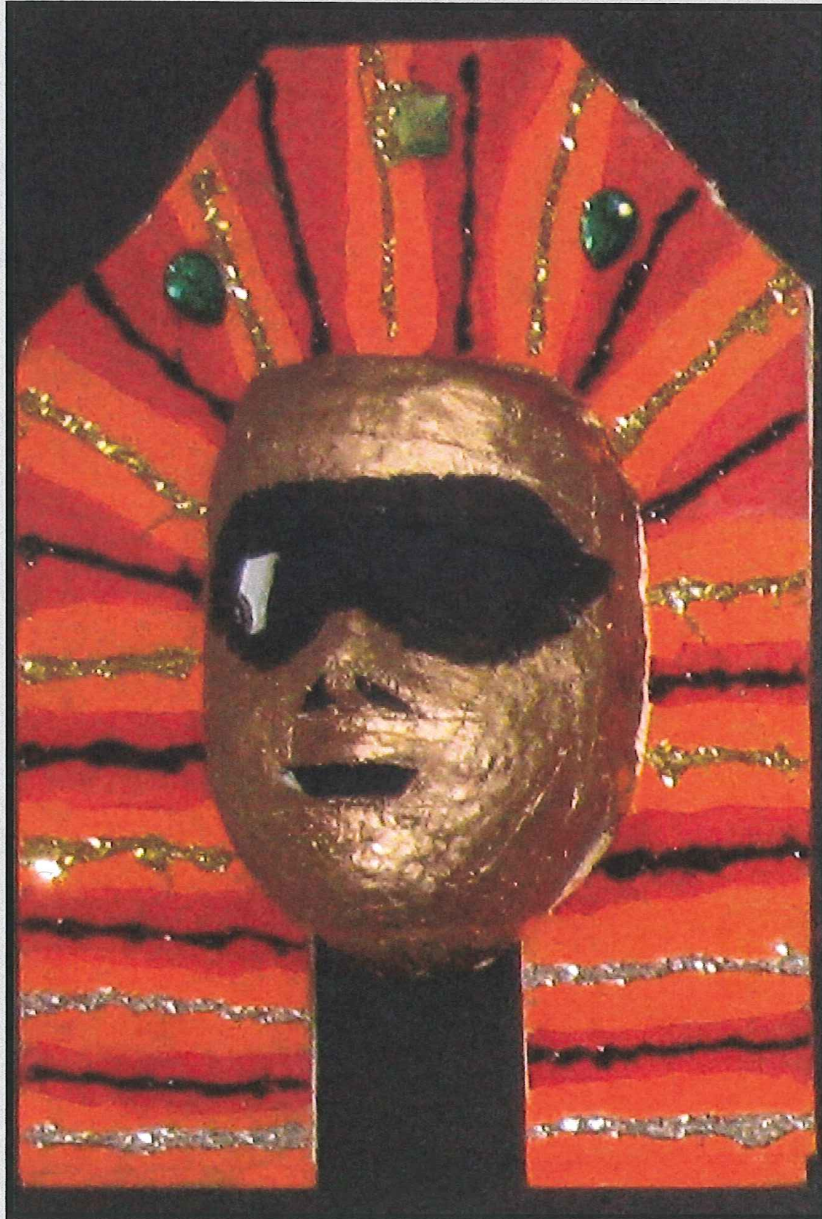
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' 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	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%
TOTAL, CLASSIFIED SALARIES			58,744.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,879.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,494.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,364.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	30.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	1,011.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,480.35	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%
TOTAL, EMPLOYEE BENEFITS			29,258.35	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	11,307.40	5,541.83	11,307.40	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	11,307.40	5,541.83	11,307.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
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	7,804,234.89	1,853,830.72	9,033,926.30	(1,229,691.41)	-15.8%
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	0.00	55,284.30	31,192.15	55,284.30	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,255,000.00	7,859,519.19	1,885,022.87	9,089,210.60	(1,229,691.41)	-15.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			8,343,002.35	7,870,826.59	1,890,564.70	9,100,516.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	6,318,880.66
Total, Restricted Balance		<u>6,318,880.66</u>

Capital Facilities Fund



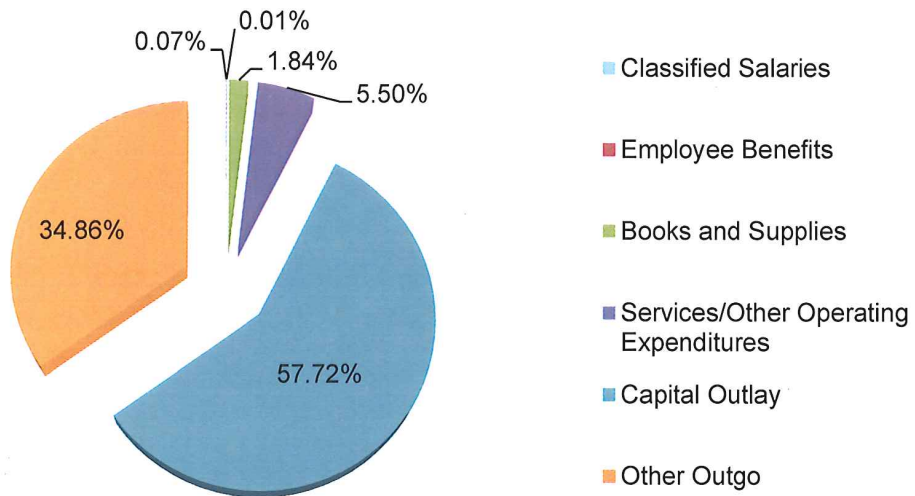
Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

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 \$3.5 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$3.0 million.



The projected fund balance of \$10.2 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)
A. REVENUES								
1) LCOFF 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	3,431,295.00	1,996,138.22	3,541,649.74	110,354.74	3.2%
5) TOTAL, REVENUES			531,295.00	3,431,295.00	1,996,138.22	3,541,649.74		
B. EXPENDITURES								
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	55,000.00	50,045.55	55,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	105,700.00	163,692.00	67,513.41	163,692.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,128,792.60	1,530,094.25	524,327.13	1,718,476.17	(188,381.92)	-12.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,075,231.02	1,037,808.02	19,140.92	1,037,808.02	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,311,971.02	2,788,841.67	661,027.01	2,977,223.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,780,676.02)	642,453.33	1,335,111.21	564,426.15		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,780,676.02)	642,453.33	1,335,111.21	564,426.15		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,354,760.41	9,658,973.88		9,658,973.88	0.00	0.0%
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	9,658,973.88		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	9,658,973.88		9,658,973.88		
2) Ending Balance, June 30 (E + F1e)			5,574,084.39	10,301,427.21		10,223,400.03		
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								
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	10,301,427.21		10,223,400.03		
Future construction projects	0000	9780				10,223,400.03		
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)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	2,900,000.00	1,818,835.00	2,900,000.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	30,000.00	30,000.00	18,445.40	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	144,805.82	140,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	361,295.00	361,295.00	14,252.00	471,649.74	110,354.74	30.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			531,295.00	3,431,295.00	1,996,138.22	3,541,649.74	110,354.74	3.2%
TOTAL, REVENUES			531,295.00	3,431,295.00	1,996,138.22	3,541,649.74		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
EMPLOYEE BENEFITS								
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	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	50.40	0.00	50.40	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			247.40	247.40	0.00	247.40	0.00	0.0%
BOOKS AND SUPPLIES								
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	55,000.00	50,045.55	55,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	55,000.00	50,045.55	55,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	15,000.00	10,965.97	15,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	2,700.00	19,692.00	15,912.00	19,692.00	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	103,000.00	129,000.00	40,635.44	129,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,700.00	163,692.00	67,513.41	163,692.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
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	807,586.65	524,327.13	995,968.57	(188,381.92)	-23.3%
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	722,497.60	722,507.60	0.00	722,507.60	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,128,792.60	1,530,094.25	524,327.13	1,718,476.17	(188,381.92)	-12.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	38,282.02	0.00	38,282.02	0.00	0.0%
Other Debt Service - Principal		7439	998,699.00	999,526.00	19,140.92	999,526.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,075,231.02	1,037,808.02	19,140.92	1,037,808.02	0.00	0.0%
TOTAL, EXPENDITURES			2,311,971.02	2,788,841.67	661,027.01	2,977,223.59		

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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

County School Facilities Fund

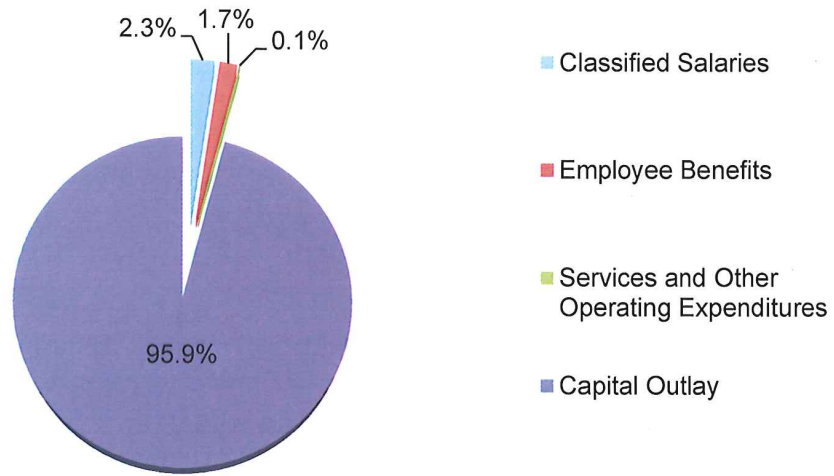


Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

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 \$29.9 million.



The projected fund balance of \$17.3 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)
A. REVENUES								
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	68,514.25	106,321.57	171,750.00	103,235.75	150.7%
5) TOTAL, REVENUES			0.00	68,514.25	106,321.57	171,750.00		
B. EXPENDITURES								
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	694,400.25	321,784.86	702,900.25	(8,500.00)	-1.2%
3) Employee Benefits		3000-3999	254,845.12	499,224.40	122,177.68	499,396.40	(172.00)	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	35,618.00	17,233.97	35,618.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,377,690.88	28,327,164.16	10,888,452.42	28,704,839.76	(377,675.60)	-1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,316,866.00	29,556,406.81	11,349,648.93	29,942,754.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,316,866.00)	(29,467,892.56)	(11,243,327.36)	(29,771,004.41)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,316,866.00)	(29,487,892.56)	(11,243,327.36)	(29,771,004.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,186,504.43	47,040,669.00		47,040,669.00	0.00	0.0%
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	47,040,669.00		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	47,040,669.00		47,040,669.00		
2) Ending Balance, June 30 (E + F1e)			4,869,638.43	17,552,776.44		17,269,664.59		
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) Legally Restricted Balance								
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	2,992.50		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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	51,764.25	92,564.07	155,000.00	103,235.75	199.4%
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	16,750.00	13,757.50	16,750.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	68,514.25	106,321.57	171,750.00	103,235.75	150.7%
TOTAL, REVENUES			0.00	68,514.25	106,321.57	171,750.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	353,000.00	362,577.00	156,023.03	362,577.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	331,330.00	265,541.25	130,548.07	265,541.25	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	66,282.00	32,818.00	66,282.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	2,395.76	8,500.00	(8,500.00)	New
TOTAL, CLASSIFIED SALARIES			684,330.00	694,400.25	321,784.86	702,900.25	(8,500.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	74,100.00	151,435.37	37,155.32	151,435.37	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	52,500.00	101,302.20	23,148.52	101,362.20	(60.00)	-0.1%
Health and Welfare Benefits		3401-3402	91,400.00	186,672.70	47,822.58	186,672.70	0.00	0.0%
Unemployment Insurance		3501-3502	3,500.00	189.67	159.88	191.67	(2.00)	-1.1%
Workers' Compensation		3601-3602	16,100.00	25,243.42	5,688.94	25,353.42	(110.00)	-0.4%
OPEB, Allocated		3701-3702	17,245.12	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	34,381.04	8,202.44	34,381.04	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			254,845.12	499,224.40	122,177.68	499,396.40	(172.00)	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	35,618.00	17,233.97	35,618.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	35,618.00	17,233.97	35,618.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
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	28,327,164.16	10,888,452.42	28,704,839.76	(377,675.60)	-1.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,377,690.88	28,327,164.16	10,888,452.42	28,704,839.76	(377,675.60)	-1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,316,866.00	29,556,406.81	11,349,648.93	29,942,754.41		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
7710	State School Facilities Projects	17,269,664.59
Total, Restricted Balance		<u>17,269,664.59</u>

Special Reserve Fund for
Other than Capital Outlay Projects



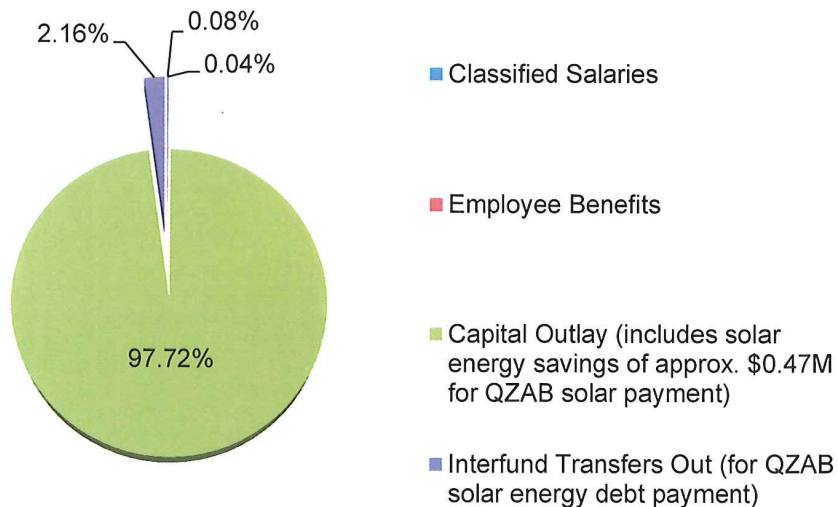
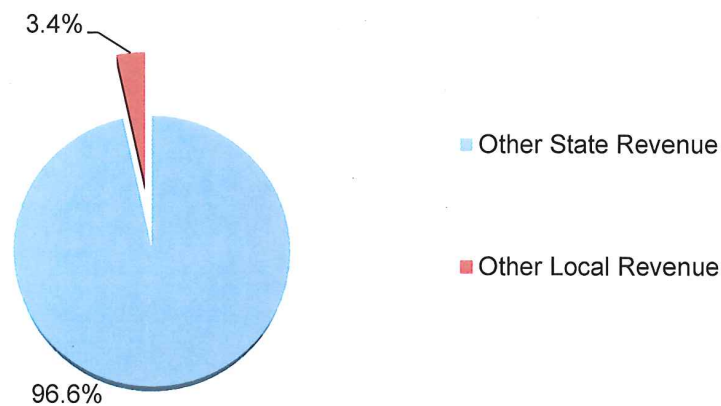
Artwork created by a Santa Ana Unified School District student from Sierra Preparatory Academy.

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 \$5.1 million is reserved for future capital outlay projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	35,522,776.00	48,050,928.00	48,050,928.00	12,528,152.00	35.3%
4) Other Local Revenue		8600-8799	1,500,000.00	1,853,263.43	143,992.60	1,702,869.85	(150,393.58)	-8.1%
5) TOTAL, REVENUES			1,500,000.00	37,376,039.43	48,194,920.60	49,753,797.85		
B. EXPENDITURES								
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	50,747.15	31,006.86	54,439.86	(3,692.71)	-7.3%
3) Employee Benefits		3000-3999	17,086.40	24,875.13	11,205.29	26,700.57	(825.44)	-3.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	525.00	(525.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	(410,975.00)	28,050.24	(417,453.39)	6,478.39	-1.6%
6) Capital Outlay		6000-6999	13,569,004.61	18,511,803.62	8,802,912.68	65,531,590.89	(47,019,787.27)	-254.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,625,591.01	18,176,450.90	8,873,175.07	65,194,802.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,125,591.01)	19,199,588.53	39,321,745.53	(15,441,005.08)		
D. OTHER FINANCING SOURCES/USES								
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	1,343,661.18	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)	(1,343,661.18)	(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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,475,591.01)	17,849,588.53	37,978,084.35	(16,791,005.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,241,538.87	21,910,786.70		21,910,786.70	0.00	0.0%
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	21,910,786.70		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	21,910,786.70		21,910,786.70		
2) Ending Balance, June 30 (E + F1e)			765,947.86	39,760,375.23		5,119,781.62		
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	34,381,159.85		2,977,688.42		
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	5,379,215.38		2,142,093.20		
Future capital outlay projects	0000	9780				2,142,093.20		
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)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	35,522,776.00	48,050,928.00	48,050,928.00	12,528,152.00	35.3%
TOTAL, OTHER STATE REVENUE			0.00	35,522,776.00	48,050,928.00	48,050,928.00	12,528,152.00	35.3%
OTHER LOCAL REVENUE								
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	50,000.00	97,314.32	50,418.99	418.99	0.8%
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	1,803,263.43	46,678.28	1,652,450.88	(150,812.57)	-8.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500,000.00	1,853,263.43	143,992.60	1,702,869.85	(150,393.58)	-8.1%
TOTAL, REVENUES			1,500,000.00	37,376,039.43	48,194,920.60	49,753,797.85		

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)
CLASSIFIED SALARIES								
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	50,747.15	31,006.86	54,439.86	(3,692.71)	-7.3%
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%
TOTAL, CLASSIFIED SALARIES			39,500.00	50,747.15	31,006.86	54,439.86	(3,692.71)	-7.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,650.00	5,615.76	3,264.52	6,022.74	(406.98)	-7.2%
OASDI/Medicare/Alternative		3301-3302	3,023.00	3,880.80	2,342.87	4,161.29	(280.49)	-7.2%
Health and Welfare Benefits		3401-3402	7,540.00	8,395.29	4,305.66	8,395.29	0.00	0.0%
Unemployment Insurance		3501-3502	198.00	4,905.40	15.32	4,907.24	(1.84)	0.0%
Workers' Compensation		3601-3602	680.00	790.08	549.58	857.36	(67.28)	-8.5%
OPEB, Allocated		3701-3702	995.40	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	1,287.80	727.34	1,356.65	(68.85)	-5.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,086.40	24,875.13	11,205.29	25,700.57	(825.44)	-3.3%
BOOKS AND SUPPLIES								
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	525.00	(525.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	525.00	(525.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
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	(477,440.00)	0.00	(485,310.00)	7,870.00	-1.6%
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	66,465.00	28,050.24	67,856.61	(1,391.61)	-2.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	(410,975.00)	28,050.24	(417,453.39)	6,478.39	-1.6%

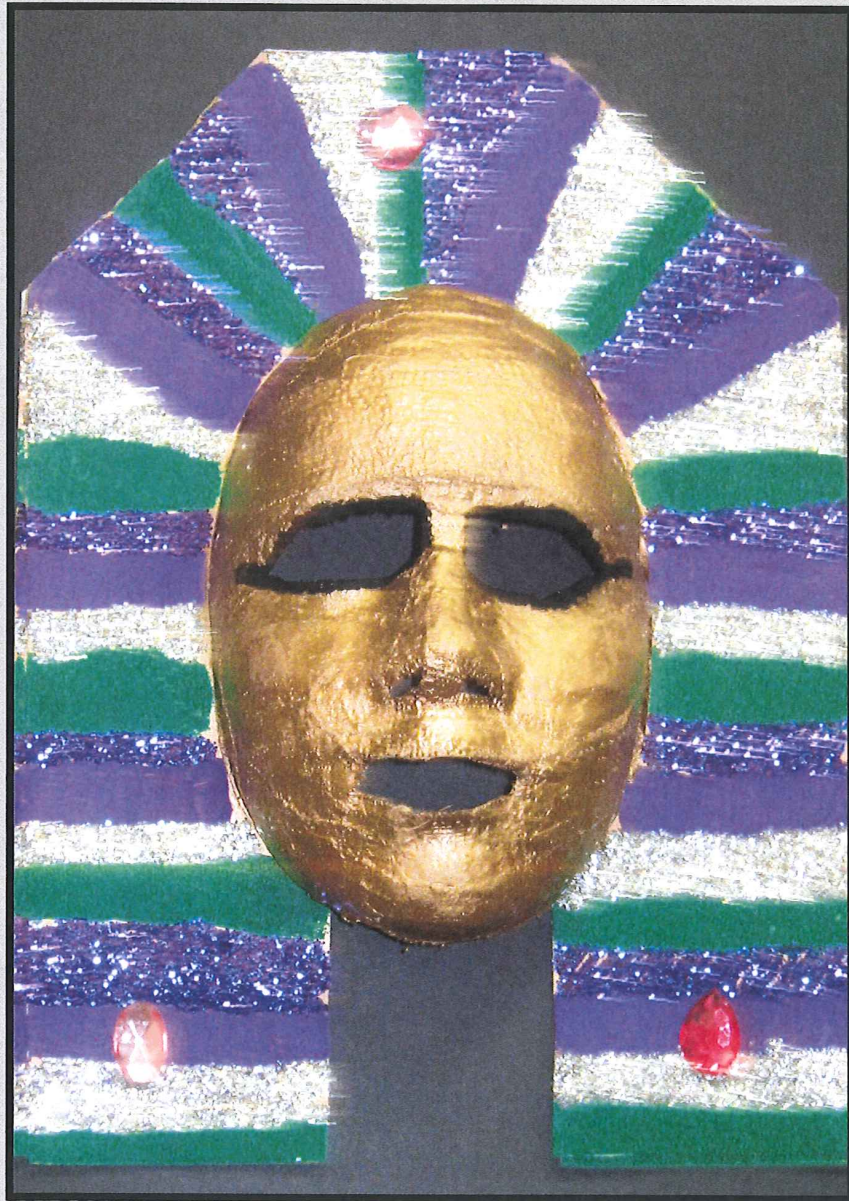
2014-15 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

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)
CAPITAL OUTLAY								
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	18,276,573.31	8,608,256.60	65,290,360.58	(47,013,787.27)	-257.2%
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	40,000.00	235,230.31	194,656.08	241,230.31	(6,000.00)	-2.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,569,004.61	18,511,803.62	8,802,912.68	65,531,590.89	(47,019,787.27)	-254.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,625,591.01	18,176,450.90	8,873,175.07	65,194,802.93		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			90,950.00	90,950.00	0.00	90,950.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	1,343,661.18	1,440,950.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,440,950.00	1,440,950.00	1,343,661.18	1,440,950.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		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			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,350,000.00)	(1,350,000.00)	(1,343,661.18)	(1,350,000.00)		

Resource	Description	2014/15 Projected Year Totals
6225	Emergency Repair Program, Williams Case	0.00
9010	Other Restricted Local	2,977,688.42
Total, Restricted Balance		2,977,688.42

Capital Project Fund for
Blended Component Units

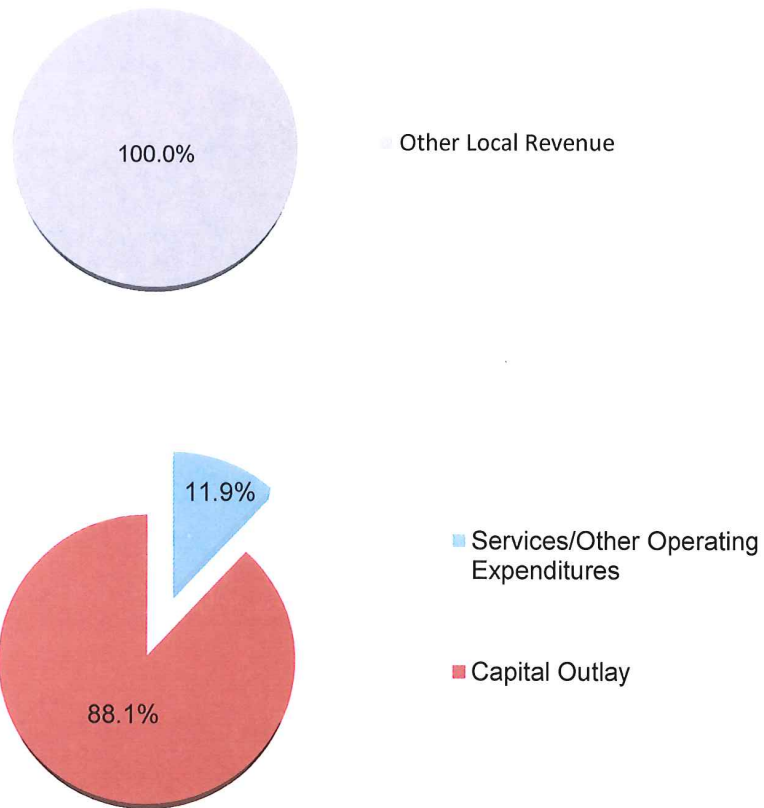


Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

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 \$0.7 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)
A. REVENUES								
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	195,933.21	826.66	196,526.66	593.45	0.3%
5) TOTAL, REVENUES			195,700.00	195,933.21	826.66	196,526.66		
B. EXPENDITURES								
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	72,576.45	10,553.73	37,304.22	35,272.23	48.6%
6) Capital Outlay		6000-6999	0.00	113,758.38	80,085.24	276,404.38	(162,646.00)	-143.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			55,000.00	186,334.83	90,638.97	313,708.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			140,700.00	9,598.38	(89,812.31)	(117,181.94)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			140,700.00	9,598.38	(89,812.31)	(117,181.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	951,122.85	864,397.35		864,397.35	0.00	0.0%
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	864,397.35		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	864,397.35		864,397.35		
2) Ending Balance, June 30 (E + F1e)			1,091,822.85	873,995.73		747,215.41		
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								
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	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								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
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								
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	233.21	826.66	826.66	593.45	254.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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%
TOTAL, OTHER LOCAL REVENUE			195,700.00	195,933.21	826.66	196,526.66	593.45	0.3%
TOTAL, REVENUES			195,700.00	195,933.21	826.66	196,526.66		

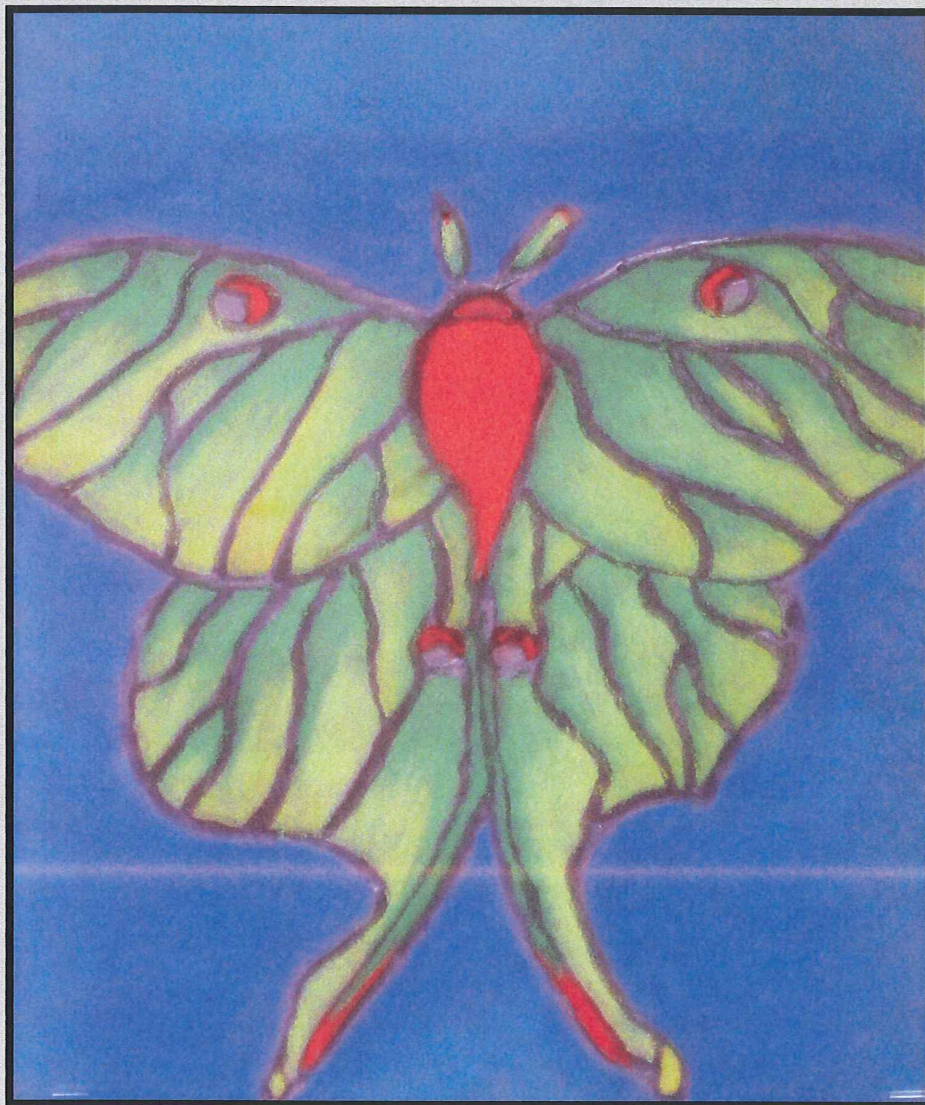
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' 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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	72,576.45	10,553.73	37,304.22	35,272.23	48.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,000.00	72,576.45	10,553.73	37,304.22	35,272.23	48.6%

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)
CAPITAL OUTLAY								
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	113,758.38	80,085.24	276,404.38	(162,646.00)	-143.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	113,758.38	80,085.24	276,404.38	(162,646.00)	-143.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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		7289	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			55,000.00	186,334.83	90,638.97	313,708.60		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	747,215.41
Total, Restricted Balance		<u>747,215.41</u>

Bond Interest and Redemption Fund

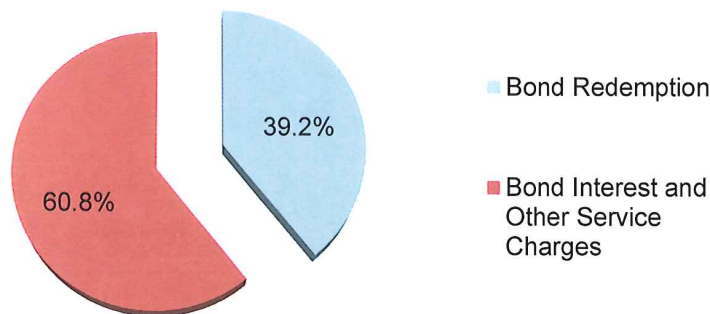
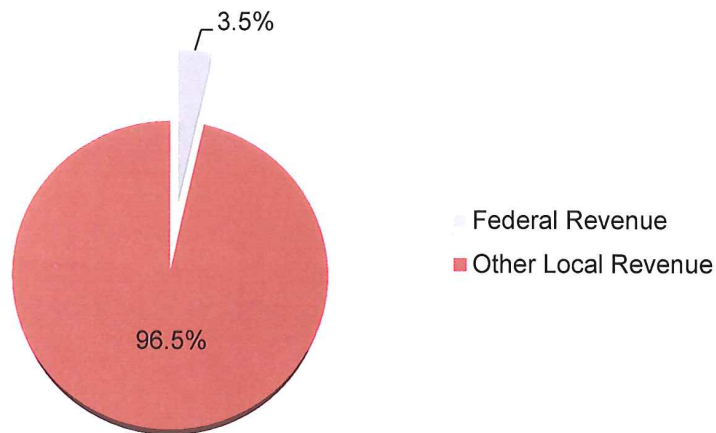


Artwork created by a Santa Ana Unified School District student from Sierra Preparatory Academy.

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)
A. REVENUES								
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	664,943.00	0.00	664,943.00	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	18,143,429.00	18,234,336.00	0.00	18,234,336.00	0.00	0.0%
5) TOTAL, REVENUES			19,576,495.00	18,899,279.00	0.00	18,899,279.00		
B. EXPENDITURES								
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	20,168,808.00	19,183,109.00	0.00	19,183,109.00	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			20,168,808.00	19,183,109.00	0.00	19,183,109.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(590,313.00)	(283,830.00)	0.00	(283,830.00)		
D. OTHER FINANCING SOURCES/USES								
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		

2014-15 Second Interim
Bond Interest and Redemption 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(590,313.00)	(283,830.00)	0.00	(283,830.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,588,520.00	18,516,965.00		18,516,965.00	0.00	0.0%
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	18,516,965.00		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	18,516,965.00		18,516,965.00		
2) Ending Balance, June 30 (E + F1e)			15,998,207.00	18,233,135.00		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								
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,433,066.00	664,943.00	0.00	664,943.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,433,066.00	664,943.00	0.00	664,943.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	17,661,171.00	17,596,962.00	0.00	17,596,962.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	339,506.00	279,078.00	0.00	279,078.00	0.00	0.0%
Supplemental Taxes		8614	107,841.00	325,551.00	0.00	325,551.00	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%
Interest		8660	34,911.00	32,745.00	0.00	32,745.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,143,429.00	18,234,336.00	0.00	18,234,336.00	0.00	0.0%
TOTAL, REVENUES			19,576,495.00	18,899,279.00	0.00	18,899,279.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	11,665,094.00	0.00	11,665,094.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,166,808.00	19,183,109.00	0.00	19,183,109.00	0.00	0.0%
TOTAL, EXPENDITURES			20,166,808.00	19,183,109.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
5810	Other Restricted Federal	0.00
9010	Other Restricted Local	18,233,135.00
Total, Restricted Balance		18,233,135.00

Debt Service Fund

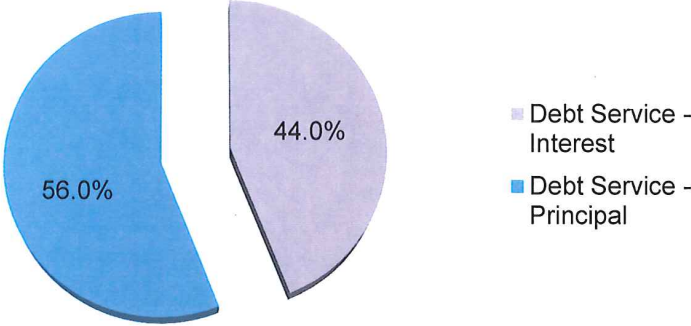
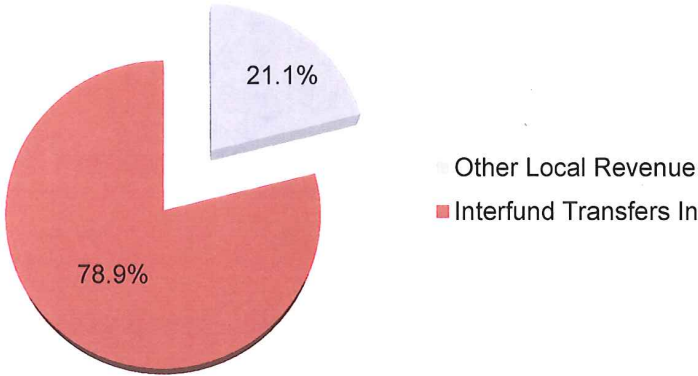


Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

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)
A. REVENUES								
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	1,373,281.00	28.06	1,373,281.00	0.00	0.0%
5) TOTAL, REVENUES			277,275.00	1,373,281.00	28.06	1,373,281.00		
B. EXPENDITURES								
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	5,850,590.00	1,347,179.83	5,850,590.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,754,584.00	5,850,590.00	1,347,179.83	5,850,590.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,477,309.00)	(4,477,309.00)	(1,347,151.77)	(4,477,309.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,149,767.00	5,149,767.00	2,383,161.11	5,149,767.05	0.05	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	2,383,161.11	5,149,767.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			672,458.00	672,458.00	1,036,009.34	672,458.05		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,830,411.12	8,851,555.27		8,851,555.27	0.00	0.0%
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	8,851,555.27		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	8,851,555.27		8,851,555.27		
2) Ending Balance, June 30 (E + F1e)			9,502,869.12	9,524,013.27		9,524,013.32		
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	9,524,013.27		9,524,013.32		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	277,275.00	277,275.00	28.06	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	1,096,006.00	0.00	1,096,006.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			277,275.00	1,373,281.00	28.06	1,373,281.00	0.00	0.0%
TOTAL, REVENUES			277,275.00	1,373,281.00	28.06	1,373,281.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	1,479,584.00	2,575,590.00	656,758.75	2,575,590.00	0.00	0.0%
Other Debt Service - Principal		7439	3,275,000.00	3,275,000.00	690,421.08	3,275,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,754,584.00	5,850,590.00	1,347,179.83	5,850,590.00	0.00	0.0%
TOTAL, EXPENDITURES			4,754,584.00	5,850,590.00	1,347,179.83	5,850,590.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	5,149,767.00	5,149,767.00	2,383,161.11	5,149,767.05	0.05	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,149,767.00	5,149,767.00	2,383,161.11	5,149,767.05	0.05	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,149,767.00	5,149,767.00	2,383,161.11	5,149,767.05		

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	9,524,013.32
Total, Restricted Balance		<u>9,524,013.32</u>

Self-Insurance Fund



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

Self-Insurance Fund (67)

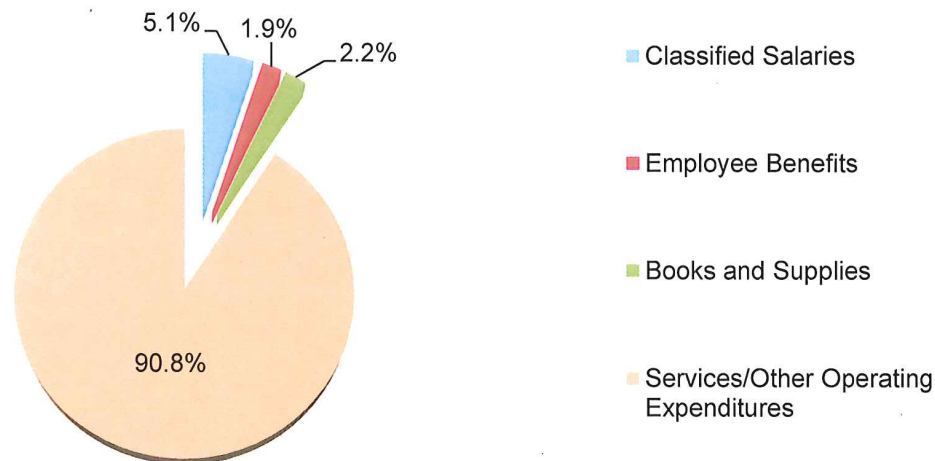


The Self-Insurance Funds are funds established to separate moneys received for self-insurance activities from other operating funds of the District.

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)
A. REVENUES								
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	8,265,850.86	10,697,692.21	8,369,941.73	104,090.87	1.3%
5) TOTAL, REVENUES			8,892,068.81	8,265,850.86	10,697,692.21	8,369,941.73		
B. EXPENSES								
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	564,092.00	231,011.15	483,315.00	80,777.00	14.3%
3) Employee Benefits		3000-3999	221,218.91	202,192.00	9,017,824.10	182,911.00	19,281.00	9.5%
4) Books and Supplies		4000-4999	26,649.81	217,649.81	106,475.90	215,649.81	2,000.00	0.9%
5) Services and Other Operating Expenses		5000-5999	8,535,518.59	8,673,530.59	4,983,593.82	8,675,530.59	(2,000.00)	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,390,346.31	9,657,464.40	14,338,904.97	9,557,406.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(498,277.50)	(1,391,613.54)	(3,641,212.76)	(1,187,464.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8800-8929	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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(182,777.50)	(1,076,113.54)	(3,641,212.76)	(871,964.67)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,721,526.90	14,327,068.63		14,327,068.63	0.00	0.0%
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	14,327,068.63		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	14,327,068.63		14,327,068.63		
2) Ending Net Position, June 30 (E + F1e)			9,538,749.40	13,250,955.09		13,455,103.96		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	9,538,749.40	13,250,955.09		13,455,103.96		

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)
OTHER LOCAL REVENUE								
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	40,334.54	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	8,191,820.86	10,652,695.90	8,295,911.73	104,090.87	1.3%
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	4,030.00	4,661.77	4,030.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,892,068.81	8,265,850.86	10,697,692.21	8,369,941.73	104,090.87	1.3%
TOTAL REVENUES			8,892,068.81	8,265,850.86	10,697,692.21	8,369,941.73		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	16,500.00	5,122.32	16,500.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	96,248.00	96,244.00	48,121.92	96,244.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	510,711.00	451,348.00	177,766.91	370,571.00	80,777.00	17.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			606,959.00	564,092.00	231,011.15	483,315.00	80,777.00	14.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	71,446.00	64,456.00	26,768.78	54,948.00	9,508.00	14.8%
OASDI/Medicare/Alternative		3301-3302	46,433.00	43,154.00	16,375.52	36,975.00	6,179.00	14.3%
Health and Welfare Benefits		3401-3402	77,301.00	69,922.00	4,337,985.20	69,922.00	0.00	0.0%
Unemployment Insurance		3501-3502	301.00	281.00	114.54	241.00	40.00	14.2%
Workers' Compensation		3601-3602	10,442.00	9,703.00	4,085.35	8,314.00	1,389.00	14.3%
OPEB, Allocated		3701-3702	15,295.91	0.00	4,451,286.65	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	14,676.00	171,808.55	12,511.00	2,165.00	14.8%
Other Employee Benefits		3901-3902	0.00	0.00	9,399.51	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			221,218.91	202,192.00	9,017,824.10	182,911.00	19,281.00	9.5%
BOOKS AND SUPPLIES								
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	14,241.71	22,299.81	0.00	0.0%
Noncapitalized Equipment		4400	4,350.00	195,350.00	92,234.19	193,350.00	2,000.00	1.0%
TOTAL, BOOKS AND SUPPLIES			26,649.81	217,649.81	106,475.90	215,649.81	2,000.00	0.9%
SERVICES AND OTHER OPERATING EXPENSES								
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	6,507.81	7,662.99	(3,000.00)	-64.3%
Dues and Memberships		5300	89,000.00	89,000.00	70,875.63	89,000.00	0.00	0.0%
Insurance		5400-5450	3,185,458.13	3,330,224.13	3,064,051.57	3,330,224.13	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	51,000.00	51,000.00	0.00	48,000.00	3,000.00	5.9%
Transfers of Direct Costs - Interfund		5750	7,000.00	7,000.00	2,821.95	7,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,197,053.32	5,190,299.32	1,839,336.86	5,192,299.32	(2,000.00)	0.0%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,535,518.59	8,673,530.59	4,983,593.82	8,675,530.59	(2,000.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			9,380,346.31	9,657,464.40	14,338,904.97	9,557,406.40		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	315,500.00	315,500.00	0.00	315,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			315,500.00	315,500.00	0.00	315,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			315,500.00	315,500.00	0.00	315,500.00		

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

Supplemental Information



Artwork created by a Santa Ana Unified School District student from Sierra Preparatory Academy.

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)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(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	0.00	50,750.20	51,769.88	51,769.88	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(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%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(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%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	51,768.57	0.00	50,750.20	51,769.88	51,769.88	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	265.65	0.00	209.12	209.12	209.12	0%
b. Special Education-Special Day Class	47.77	0.00	45.01	45.01	45.01	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	0.00	5.12	5.12	5.12	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	318.96	0.00	259.25	259.25	259.25	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	52,087.53	0.00	51,009.45	52,029.13	52,029.13	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (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. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
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%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
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%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (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)
C. CHARTER SCHOOL ADA						
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.						
1. Total Charter School Regular ADA per EC 42238.05(b)	3,937.45	0.00	3,937.45	3,937.45	3,937.45	0%
2. Charter School County Program ADA						
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%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
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%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	3,937.45	0.00	3,937.45	3,937.45	3,937.45	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) 15,111,017.99
- 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) 430,984,698.56

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) 3.51%

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)	19,534,348.50
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,998,421.76
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)	173,558.97
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)	1,708,510.79
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)	26,499,840.02
9. Carry-Forward Adjustment (Part IV, Line F)	(3,640,954.10)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,858,885.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	341,977,135.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	63,000,830.84
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	25,299,134.13
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,616,106.14
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	120,323.81
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)	2,179,640.78
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)	362,500.72
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)	242,534.20
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)	46,967,010.39
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)	2,618,069.45
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	32,544,852.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	519,038,153.70

**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) 5.11%

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)

(Line A10 divided by Line B18) 4.40%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>26,499,840.02</u>
B. Carry-forward adjustment from prior year(s)	
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>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (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>(3,640,954.10)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,640,954.10)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.40%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,820,477.05) is applied to the current year calculation and the remainder (\$-1,820,477.05) is deferred to one or more future years:	<u>4.75%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,213,651.37) is applied to the current year calculation and the remainder (\$-2,427,302.73) is deferred to one or more future years:	<u>4.87%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,640,954.10)</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	16,599,160.25	1,233,317.61	7.43%
01	3060	589,125.97	8,836.89	1.50%
01	3061	38,629.51	579.44	1.50%
01	3180	1,607,079.96	119,406.04	7.43%
01	3310	8,882,228.43	659,949.57	7.43%
01	3315	310,112.63	23,041.37	7.43%
01	3320	730,292.28	54,260.72	7.43%
01	3327	652,104.42	48,450.91	7.43%
01	3345	3,056.07	227.07	7.43%
01	3385	263,127.62	19,550.38	7.43%
01	3395	26,694.39	1,982.94	7.43%
01	3410	274,990.78	20,431.81	7.43%
01	3550	398,677.14	19,933.86	5.00%
01	4035	3,529,044.17	262,356.58	7.43%
01	4124	150,951.82	7,548.18	5.00%
01	4203	3,668,278.95	73,372.90	2.00%
01	5640	1,830,224.30	135,985.67	7.43%
01	5810	589,019.02	33,850.35	5.75%
01	6010	4,591,669.83	229,582.46	5.00%
01	6385	5,005.48	371.90	7.43%
01	6512	2,746,335.28	204,052.71	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	265,369.44	19,715.01	7.43%
01	7370	32,580.00	2,420.00	7.43%
01	7400	5,641,784.75	419,184.61	7.43%
01	7405	7,178,435.20	533,357.73	7.43%
01	7810	661,309.69	49,135.31	7.43%
01	8150	13,648,505.33	1,013,504.04	7.43%
01	9010	5,265,629.70	9,332.16	0.18%
12	5025	105,646.47	7,849.53	7.43%
12	6105	2,492,422.98	185,187.02	7.43%
13	5310	31,464,128.00	1,790,309.00	5.69%
13	5370	1,080,724.00	61,492.00	5.69%

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

Name	Object Code	Base Year 2014 - 15	Year 1 2015 - 16	Year 2 2016 - 17
Revenues				
LCFF/State Aid	8010 - 8099	\$415,899,992.09	\$457,637,832.00	\$475,371,899.00
Federal Revenues	8100 - 8299	\$51,247,273.94	\$51,247,273.94	\$51,247,273.94
Other State Revenues	8300 - 8599	\$63,257,093.68	\$54,722,398.22	\$55,442,014.07
Other Local Revenues	8600 - 8799	\$13,665,300.25	\$8,463,935.15	\$7,187,720.97
Revenues		\$544,069,659.96	\$572,071,439.31	\$589,248,907.98
Expenditures				
Certificated Salaries	1000 - 1999	\$260,007,216.17	\$265,570,522.80	\$272,164,197.56
Classified Salaries	2000 - 2999	\$78,348,047.21	\$80,962,021.23	\$82,086,616.84
Employee Benefits	3000 - 3999	\$107,894,658.95	\$121,852,112.56	\$134,990,447.25
Books and Supplies	4000 - 4999	\$28,405,880.00	\$20,782,043.05	\$20,539,794.40
Services and Other Operating	5000 - 5999	\$62,061,336.94	\$63,229,298.63	\$64,144,342.54
Capital Outlay	6000 - 6900	\$10,877,396.76	\$4,078,775.53	\$3,391,819.91
Other Outgo	7000 - 7299	\$5,093,201.67	\$5,431,997.20	\$5,629,982.09
Direct Support/Indirect Cost	7300 - 7399	(\$2,044,837.55)	(\$2,906,396.25)	(\$2,906,396.25)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
Expenditures		\$550,894,424.15	\$559,251,898.75	\$580,292,328.34
Excess (Deficiency) of Revenues Over Expenditures		(\$6,824,764.19)	\$12,819,540.56	\$8,956,579.64
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$4,739,934.56	\$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
Other Financing Sources/Uses		(\$4,739,934.56)	(\$4,798,684.51)	(\$5,779,684.51)
Net Increase (Decrease) in Fund Balance		(\$11,564,698.75)	\$8,020,856.05	\$3,176,895.13
Fund Balance				
Beginning Fund Balance	9791	\$42,463,673.76	\$30,898,975.01	\$38,919,831.06
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$42,463,673.76	\$30,898,975.01	\$38,919,831.06
Ending Fund Balance	9799	\$30,898,975.01	\$38,919,831.06	\$42,096,726.19
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable				
Nonspendable Revolving Cash	9711	\$170,000.00	\$170,000.00	\$170,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$5,418,409.77	\$5,901,414.20	\$7,688,582.33
Committed				
Stabilization Arrangements	9750	\$6,313,466.86	\$6,313,466.86	\$6,313,466.86
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$6,884,411.21	\$14,253,938.33	\$15,203,236.74
- 010006 NJROTC	9780	\$18,226.96	\$18,226.96	\$18,226.96
- 010031 EOC Infrastructure	9780	\$114,983.36	\$114,983.36	\$114,983.36
- 010031 One-time Prior Year Reimb.	9780	\$3,466,597.00	\$3,466,597.00	\$3,466,597.00
- 010032 Civic Center	9780	\$60,191.75	\$60,191.75	\$60,191.75
- 010803 Instructional materials	9780	\$3,000,000.00	\$4,000,000.00	\$4,000,000.00
- 010803 ROP	9780	\$224,412.14	\$0.00	\$0.00
- 010910 Technology Refresh	9780	\$0.00	\$0.00	\$949,298.41
- 010000 OPEB Liabilities	9780	\$0.00	\$6,593,939.26	\$6,593,939.26
Economic Uncertainties Percentage		2%		
Reserve for Economic Uncertainties	9789	\$11,112,687.17	\$11,281,011.67	\$11,721,440.26
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00

2014-15 Second Interim
General Fund
Multiyear Projections
Unrestricted

Name	Object Code	Base Year 2014 - 15	Year 1 2015 - 16	Year 2 2016 - 17
Revenues				
LCFF/State Aid	8010 - 8099	\$415,899,992.09	\$457,637,832.00	\$475,371,899.00
Federal Revenues	8100 - 8299	\$671,908.57	\$671,908.57	\$671,908.57
Other State Revenues	8300 - 8599	\$12,385,043.32	\$8,924,765.35	\$8,933,581.42
Other Local Revenues	8600 - 8799	\$4,829,136.19	\$2,267,281.70	\$1,574,362.70
Revenues		\$433,786,080.17	\$469,501,787.62	\$486,551,751.69
Expenditures				
Certificated Salaries	1000 - 1999	\$194,365,243.86	\$200,162,394.04	\$203,817,795.40
Classified Salaries	2000 - 2999	\$47,359,377.87	\$48,386,798.16	\$49,055,645.33
Employee Benefits	3000 - 3999	\$75,694,650.60	\$86,595,272.07	\$95,649,132.06
Books and Supplies	4000 - 4999	\$8,631,773.23	\$8,813,040.47	\$9,033,366.49
Services and Other Operating	5000 - 5999	\$38,466,177.20	\$41,147,799.33	\$41,959,768.62
Capital Outlay	6000 - 6900	\$3,733,489.81	\$733,489.81	\$733,489.81
Other Outgo	7000 - 7299	\$2,003,326.67	\$2,342,122.20	\$2,540,107.09
Direct Support/Indirect Cost	7300 - 7399	(\$7,272,316.19)	(\$7,272,316.19)	(\$7,272,316.19)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
Expenditures		\$363,233,247.05	\$381,160,123.89	\$395,768,512.61
Excess (Deficiency) of Revenues Over Expenditures		\$70,552,833.12	\$88,341,663.73	\$90,783,239.08
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$4,648,984.56	\$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	(\$65,441,418.35)	(\$76,096,077.60)	(\$83,704,777.57)
Other Financing Sources/Uses		(\$70,090,402.91)	(\$80,803,812.11)	(\$89,393,512.08)
Net Increase (Decrease) in Fund Balance		\$462,430.21	\$7,537,851.62	\$1,389,727.00
Fund Balance				
Beginning Fund Balance	9791	\$25,018,135.03	\$25,480,565.24	\$33,018,416.86
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$25,018,135.03	\$25,480,565.24	\$33,018,416.86
Ending Fund Balance	9799	\$25,480,565.24	\$33,018,416.86	\$34,408,143.86
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable				
Nonspendable Revolving Cash	9711	\$170,000.00	\$170,000.00	\$170,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$0.00	\$0.00	\$0.00
Committed				
Stabilization Arrangements	9750	\$6,313,466.86	\$6,313,466.86	\$6,313,466.86
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$6,884,411.21	\$14,253,938.33	\$15,203,236.74
- 010006 NJROTC	9780	\$18,226.96	\$18,226.96	\$18,226.96
- 010031 EOC Infrastructure	9780	\$114,983.36	\$114,983.36	\$114,983.36
- 010031 One-time Prior Year Reimb.	9780	\$3,466,597.00	\$3,466,597.00	\$3,466,597.00
- 010032 Civic Center	9780	\$60,191.75	\$60,191.75	\$60,191.75
- 010803 Instructional materials	9780	\$3,000,000.00	\$4,000,000.00	\$4,000,000.00
- 010803 ROP	9780	\$224,412.14	\$0.00	\$0.00
- 010910 Technology Refresh	9780	\$0.00	\$0.00	\$949,298.41
- 010000 OPEB Liabilities	9780	\$0.00	\$6,593,939.26	\$6,593,939.26
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$11,112,687.17	\$11,281,011.67	\$11,721,440.26
Undesignated/Unappropriated	9790	(\$0.00)	(\$0.00)	(\$0.00)

2014-15 Second Interim
General Fund
Multiyear Projections
Restricted

Name	Object Code	Base Year 2014 - 15	Year 1 2015 - 16	Year 2 2016 - 17
Revenues				
LCFF/State Aid	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$50,575,365.37	\$50,575,365.37	\$50,575,365.37
Other State Revenues	8300 - 8599	\$50,872,050.36	\$45,797,632.87	\$46,508,432.65
Other Local Revenues	8600 - 8799	\$8,836,164.06	\$6,196,653.45	\$5,613,358.27
Revenues		\$110,283,579.79	\$102,569,651.69	\$102,697,156.29
Expenditures				
Certificated Salaries	1000 - 1999	\$65,641,972.31	\$65,408,128.76	\$68,346,402.16
Classified Salaries	2000 - 2999	\$30,988,669.34	\$32,575,223.07	\$33,030,971.51
Employee Benefits	3000 - 3999	\$32,200,008.35	\$35,256,840.49	\$39,341,315.19
Books and Supplies	4000 - 4999	\$19,774,106.77	\$11,969,002.58	\$11,506,427.91
Services and Other Operating	5000 - 5999	\$23,595,159.74	\$22,081,499.30	\$22,184,573.92
Capital Outlay	6000 - 6900	\$7,143,906.95	\$3,345,285.72	\$2,658,330.10
Other Outgo	7000 - 7299	\$3,089,875.00	\$3,089,875.00	\$3,089,875.00
Direct Support/Indirect Cost	7300 - 7399	\$5,227,478.64	\$4,365,919.94	\$4,365,919.94
Debt Service	7400 - 7499	\$0.00	\$0.00	\$0.00
Expenditures		\$187,661,177.10	\$178,091,774.86	\$184,523,815.73
Excess (Deficiency) of Revenues Over Expenditures		(\$77,377,597.31)	(\$75,522,123.17)	(\$81,826,659.44)
Other Financing Sources/Uses				
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	\$65,441,418.35	\$76,096,077.60	\$83,704,777.57
Other Financing Sources/Uses		\$65,350,468.35	\$76,005,127.60	\$83,613,827.57
Net Increase (Decrease) in Fund Balance		(\$12,027,128.96)	\$483,004.43	\$1,787,168.13
Fund Balance				
Beginning Fund Balance	9791	\$17,445,538.73	\$5,418,409.77	\$5,901,414.20
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$17,445,538.73	\$5,418,409.77	\$5,901,414.20
Ending Fund Balance	9799	\$5,418,409.77	\$5,901,414.20	\$7,688,582.33
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable				
Nonspendable Revolving Cash	9711	\$0.00	\$0.00	\$0.00
Nonspendable Stores	9712	\$0.00	\$0.00	\$0.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$5,418,409.77	\$5,901,414.20	\$7,688,582.33
Committed				
Stabilization Arrangements	9750	\$0.00	\$0.00	\$0.00
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00

Object	CB - Budget	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Total	Projected Actual	Total
Beginning Cash Balance		36,013,817	48,642,244	34,074,778	37,542,801	21,397,802	21,424,135	102,317,061	80,322,293	60,635,952	67,339,820	67,427,733	64,712,013			
Receipts																
LCFF	256,073,747	13,448,818	13,448,818	24,209,675	24,209,675	24,209,675	24,209,675	24,209,675	23,000,000	24,656,000	21,585,000	21,585,000	20,377,005	256,073,747	-	256,073,747
Education Protection Account Payment	61,069,020	-	15,257,812	15,257,812	15,257,812	15,257,812	15,257,812	15,257,812	-	15,257,812	-	-	15,257,812	61,069,020	-	61,069,020
Property Tax	107,240,060	2,358,930	965,777	4,527,899	659,487	4,067,850	46,821,226	10,195,417	-	3,892,412	25,668,419	6,868,072	4,222,819	106,235,910	-	106,235,910
Other	(8,482,835)	-	(375,175)	(2,546,970)	(472,477)	(472,477)	(472,477)	(472,477)	-	(1,570,445)	(1,908,271)	(692,067)	-	(6,482,635)	-	(6,482,635)
Federal Revenues	51,247,273	670,848	9,926,350	4,614,051	1,043,861	353,173	8,321,351	(997,699)	982,544	3,800,000	(1,908,271)	6,780,000	-	28,494,259	-	28,494,259
Other State Revenues	63,257,089	1,419,037	3,976,554	1,747,283	4,634,576	11,066,838	7,102,154	4,401,715	2,400,000	7,590,851	-	7,590,851	-	51,869,859	-	51,869,859
Other Local Revenues	13,655,300	480,588	216,536	621,049	104,478	312,287	2,701,355	1,844,945	350,000	250,000	350,000	250,000	350,000	7,831,219	-	7,831,219
Interfund Transfers/Contributions	8802-8889	-	31,512,280	22,686,695	-	-	-	-	-	-	-	-	-	54,198,985	-	54,198,985
2013-14 Deferrals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing-OC Treasury	9111-9499	89,591,170	(20,637,634)	2,879,910	(789,405)	2,774,992	700,013	3,653,739	2,465,884	2,785,000	-	-	-	74,514,469	-	74,514,469
Assets (Calc)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	544,069,659	130,482,692	23,349,734	48,210,709	29,381,135	42,372,318	104,633,837	43,135,145	29,108,428	53,380,632	45,693,148	42,678,857	36,446,309	629,804,033	41,974,330	671,778,362
Disbursements																
Certificated Salaries	250,007,216	3,289,688	22,036,861	22,012,157	22,169,862	22,499,921	564,477	49,639,719	22,499,621	22,499,621	22,499,921	22,499,921	22,499,921	248,721,970	11,285,246	260,007,216
Classified Salaries	78,346,627	(182,890)	2,018,899	2,598,377	6,375,069	6,473,074	6,713,441	6,472,293	6,427,320	6,427,320	6,427,320	6,427,320	6,427,320	65,289,729	13,078,918	78,364,647
Salaries - Other	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Supplies and Services	90,487,215	42,178	2,721,535	5,036,928	7,893,094	4,633,355	7,368,637	4,748,364	3,500,000	7,500,000	7,800,000	7,800,000	7,500,000	73,656,002	15,811,313	90,487,215
Capital Outlays	10,877,396	48,899	86,055	1,185,566	51,220	143,495	1,833	195,603	347,802	123,377	123,377	123,377	123,377	2,593,830	8,293,566	10,877,396
Other Outgo	3,292,888	-	1,798	8,712	-	143,495	178,448	86,926,000	2,129,431	152,550	152,550	152,550	677,865	3,540,850	1,199,084	4,739,934
All Other Financing/Transfers Out	4,739,934	-	499,997	644,316	-	862,930	395,183	(114,511)	-	1,055,000	-	-	-	3,342,955	-	3,342,955
Liabilities (Calc)	-	79,124,668	3,842,772	363,482	(95,517)	(56,431)	301	845	988,066	(79,813)	(90,341)	-	-	84,045,052	-	84,045,052
Repayment-OC Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment-OC Other	-	35,000,000	-	-	-	-	-	-	-	-	-	-	-	35,000,000	-	35,000,000
Non-Operating Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Securitization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	555,634,354	117,854,255	38,517,202	44,742,684	45,628,134	42,285,984	23,741,012	55,129,812	48,884,769	46,676,764	45,605,236	45,695,577	46,220,813	610,890,441	63,841,682	674,732,123
Ending Cash Balance		48,642,244	34,074,778	37,542,801	21,397,802	21,424,135	102,317,061	80,322,293	60,635,952	67,339,820	67,427,733	64,712,013	54,937,409			
Ending Available Cash Balance																

Object	CB - Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Total	Projected Actual	Total
Beginning Cash Balance		67,627,793	9,131,030	34,722,612	61,011,593	46,583,786	42,689,176	101,064,578	89,772,957	79,087,976	89,405,132	94,563,944	96,720,427			
Receipts																
LFFF		289,337,637	14,968,881.85	26,940,387.33	26,940,387.33	26,940,387.33	26,940,387.33	26,940,387.33	26,940,387.33	26,940,387.33	26,940,387.33	26,940,387.33	26,940,387.33	269,337,637		289,337,637
Education Protection Account Payment		61,069,020		15,267,255	15,267,255	15,267,255	15,267,255	15,267,255	15,267,255	15,267,255	15,267,255	15,267,255	15,267,255	61,069,020		61,069,020
Property Tax		97,251,175	966,777	4,527,899	656,487		34,501,605	9,702,150	3,682,413	3,682,413	25,666,419	6,886,072	422,819	89,354,572		89,354,572
Other																
Federal Revenues		51,247,273	670,846	3,976,360	1,614,051	1,043,801	[1,070,237]	543,674	962,544	3,600,000		6,780,000		24,866,566		51,247,273
Other State Revenues		54,722,389	1,419,037	3,916,554	1,747,283	8,208,360	8,208,360	8,208,360	8,208,360	8,208,360		8,208,360		44,550,689		54,722,389
Other Local Revenues		8,463,935	480,588	2,165,535	621,049	350,000	350,000	750,000	350,000	250,000	350,000	250,000	350,000	4,422,651		8,463,935
Interfund Transfers/Contributions																
Assets (Calc)		88,381,170	(20,837,854)	2,879,910	(798,405)	1,518,889	6,894,527	15,250,000	7,119,616	1,983,264				102,451,137		102,451,137
Total Receipts		108,287,455	3,153,276	53,597,653	32,584,325	43,992,951	82,883,937	61,384,571	35,392,547	60,131,679	52,456,806	49,044,819	42,980,461	676,092,262		669,595,972
Disbursements																
Certified Salaries		4,650,000	22,760,888	22,760,888	22,760,888	23,750,000	750,000	45,850,000	22,870,000	22,870,000	22,870,000	22,870,000	22,870,000	257,892,654		257,892,654
Classified Salaries		80,952,021	4,000,000	5,000,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	7,250,000	74,087,423		80,952,021
Employee Benefits		121,852,112	6,239,912	8,313,246	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	96,326,661		121,852,112
Supplies and Services		84,011,341	782,178	2,721,539	7,995,928	7,995,928	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	79,403,706		84,011,341
Capital Outlays		4,078,775	48,699	96,055	1,185,566	51,220	57,020	25,747	347,602	123,377	123,377	123,377	123,377	2,403,039		4,078,775
Other Outgo		2,777,126.39		8,717		(36,688)	(62,800)	659,051	2,179,431	152,550	(90,341)			3,835,040		2,777,126.39
Interfund Transfers/Transfers Out																
Liabilities (Calc)		4,758,084	3,842,772	363,482	(65,517)	(46,181)	2,107	654,965	988,086	(73,813)				1,288,684		4,758,084
Audit Adjustments																
Non-Operating Accounts																
Federal Sequestration																
Total Disbursements		64,004,687	39,742,984	47,308,922	47,012,051	47,506,983	24,888,748	72,886,192	50,077,528	46,814,523	46,737,295	46,889,336	47,413,672	601,142,776		650,786,387
Ending Cash Balance		91,310,301	54,722,612	61,011,525	46,583,788	42,689,776	101,064,578	89,772,957	79,087,976	88,405,132	84,563,944	96,720,427	92,287,217			
Ending Available Cash Balance																

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	555,634,358.71
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	50,528,998.22
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	120,323.81
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	10,852,396.76
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	4,739,934.56
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)				17,278,991.13
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		3,582,300.00
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)				491,408,669.36
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				491,408,669.36

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA	
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)			8,988.07
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
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)		491,408,669.36	8,988.07
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.

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

Second 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				
011 GENERAL FUND								
Expenditure Detail	0.00	(63,900.00)	0.00	(2,044,837.55)				
Other Sources/Uses Detail					0.00	4,739,934.56		
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	6,900.00	0.00	193,036.55	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	50,000.00	0.00	1,851,601.00	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								
481 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					5,149,767.05	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
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								

Second 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								
TOTALS	63,900.00	(63,900.00)	2,044,837.55	(2,044,837.55)	6,180,884.56	6,180,884.56		

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 first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Second Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2014-15)	56,033.43	55,966.58	-0.1%	Met
1st Subsequent Year (2015-16)	54,983.56	54,946.90	-0.1%	Met
2nd Subsequent Year (2016-17)	54,512.96	54,466.29	-0.1%	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 first interim projections 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 first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	56,715	56,831	0.2%	Met
1st Subsequent Year (2015-16)	56,215	56,331	0.2%	Met
2nd Subsequent Year (2016-17)	55,715	55,831	0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	CBEDS Actual (Form 01CSI, Item 3A)	
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	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4, C1, and C2e) (Form MYPI, Line F2)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2014-15)	54,688	56,831	96.2%	Met
1st Subsequent Year (2015-16)	54,207	56,331	96.2%	Met
2nd Subsequent Year (2016-17)	53,726	55,831	96.2%	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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2014-15)	425,684,298.00		
1st Subsequent Year (2015-16)	450,319,251.00	466,120,667.00	3.5%	Not Met
2nd Subsequent Year (2016-17)	471,886,945.00	483,854,734.00	2.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections 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 and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

It's due to: a) the revised LCFF gap funding from 20.68% to 32.19% for 2015-16; b) the revised COLA from 2.19% to 1.58% and 2.14% to 2.17% for 2015-16 and 2016-17, respectively, and c) the revised annual as well as County transfer ADA. The gap funding used for 2016-17 stays at 19% for SAUSD.

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	317,419,272.33	363,233,247.05	87.4%	Not Met
1st Subsequent Year (2015-16)	335,144,464.27	381,160,123.89	87.9%	Not Met
2nd Subsequent Year (2016-17)	348,522,572.79	395,768,512.61	88.1%	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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	50,606,254.83	51,247,273.94	1.3%	No
1st Subsequent Year (2015-16)	50,606,254.03	51,247,273.94	1.3%	No
2nd Subsequent Year (2016-17)	50,606,254.83	51,247,273.94	1.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	63,661,683.32	63,257,093.68	-0.6%	No
1st Subsequent Year (2015-16)	55,313,508.37	54,722,398.22	-1.1%	No
2nd Subsequent Year (2016-17)	56,023,621.36	55,442,014.07	-1.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	12,806,987.53	13,665,300.25	6.7%	Yes
1st Subsequent Year (2015-16)	7,593,583.04	8,463,935.15	11.5%	Yes
2nd Subsequent Year (2016-17)	6,035,319.64	7,187,720.97	19.1%	Yes

Explanation:
(required if Yes)

\$1.2M is budgeted for K-12 Microsoft Voucher program; \$115K is budgeted for BTSA; and \$202K increase in donations.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	31,262,729.36	28,405,880.00	-9.1%	Yes
1st Subsequent Year (2015-16)	22,896,608.02	20,782,043.05	-9.2%	Yes
2nd Subsequent Year (2016-17)	22,186,482.39	20,539,794.40	-7.4%	Yes

Explanation:
(required if Yes)

Due to a reclassification from technology infrastructure to building improvement for "Cords on the floor" project.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	60,921,148.16	62,061,336.94	1.9%	No
1st Subsequent Year (2015-16)	62,652,360.57	63,229,298.63	0.9%	No
2nd Subsequent Year (2016-17)	63,152,251.35	64,144,342.54	1.6%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	127,074,925.68	128,169,667.87	0.9%	Met
1st Subsequent Year (2015-16)	113,513,345.44	114,433,607.31	0.8%	Met
2nd Subsequent Year (2016-17)	112,665,195.83	113,877,008.98	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	92,183,877.52	90,467,216.94	-1.9%	Met
1st Subsequent Year (2015-16)	85,548,968.59	84,011,341.68	-1.8%	Met
2nd Subsequent Year (2016-17)	85,338,733.74	84,684,136.94	-0.8%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,284,498.99	14,739,009.37	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		13,922,232.74	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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

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)	3.1%	3.1%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

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)	462,430.21	367,882,231.61	N/A	Met
1st Subsequent Year (2015-16)	7,537,851.62	385,867,858.40	N/A	Met
2nd Subsequent Year (2016-17)	1,389,727.00	401,457,247.12	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)	30,898,975.01		Met
1st Subsequent Year (2015-16)	38,919,831.06		Met
2nd Subsequent Year (2016-17)	42,096,726.19		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)	54,937,409.00		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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	54,688	54,207	53,726
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)	555,634,358.71	564,050,583.26	586,072,012.85
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)	555,634,358.71	564,050,583.26	586,072,012.85
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,112,687.17	11,281,011.67	11,721,440.26
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)	11,112,687.17	11,281,011.67	11,721,440.26

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)	6,313,466.86	6,313,466.86	6,313,466.86
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,112,687.17	11,281,011.67	11,721,440.26
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)	17,426,154.03	17,594,478.53	18,034,907.12
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.14%	3.12%	3.08%
District's Reserve Standard (Section 10B, Line 7):	11,112,687.17	11,281,011.67	11,721,440.26
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(65,610,517.08)	(65,443,360.44)	-0.3%	(167,156.64)	Met
1st Subsequent Year (2015-16)	(70,751,232.57)	(76,096,077.60)	7.6%	5,344,845.03	Not Met
2nd Subsequent Year (2016-17)	(76,600,776.64)	(83,704,777.57)	9.3%	7,104,000.93	Not Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2014-15)	4,648,984.51	4,648,984.56	0.0%	0.05	Met
1st Subsequent Year (2015-16)	4,707,734.51	4,707,734.51	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	5,688,734.51	5,688,734.51	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Due to the contributions to After School Program for Summer School Extended Program, Special Education program, and OMMA program.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required 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.

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, 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 First Interim 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) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
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	53,168,210
General Obligation Bonds	various	Fund 51	Fund 51	327,940,045
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	General Fund	General Fund	680,719
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
TOTAL:				423,033,500

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	19,222,409	19,656,384	19,986,965
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)	1,534,882	1,440,950	1,441,536	1,442,105
Total Annual Payments:	26,476,599	25,742,269	25,197,772	26,509,922
Has total annual payment increased over prior year (2013-14)?		No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payments for the Certificate of Participation issued in October 1999 for the construction of two elementary schools have increased for 2014-15 through 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.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	159,115,369.00	159,115,369.00
b. OPEB unfunded actuarial accrued liability (UAAL)	120,493,717.00	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.	Oct 25, 2014	Oct 25, 2014

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	17,318,072.00	17,318,072.00
1st Subsequent Year (2015-16)	17,318,072.00	17,318,072.00
2nd Subsequent Year (2016-17)	17,318,072.00	17,318,072.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2014-15)	8,911,550.61	11,741,296.75
1st Subsequent Year (2015-16)	8,958,992.43	12,707,585.86
2nd Subsequent Year (2016-17)	9,133,360.75	13,210,472.24
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	7,803,287.00	7,803,287.00
1st Subsequent Year (2015-16)	7,803,287.00	7,803,287.00
2nd Subsequent Year (2016-17)	7,803,287.00	7,803,287.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	793	779
1st Subsequent Year (2015-16)	793	779
2nd Subsequent Year (2016-17)	793	779

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

Yes

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

Yes

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	14,108,839.00	14,450,350.00
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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2014-15)	4,997,450.00	4,997,450.00
1st Subsequent Year (2015-16)	4,903,200.00	4,903,200.00
2nd Subsequent Year (2016-17)	4,903,200.00	4,903,200.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2014-15)	5,321,799.69	5,425,890.56
1st Subsequent Year (2015-16)	5,357,921.29	5,550,936.07
2nd Subsequent Year (2016-17)	5,463,729.67	5,672,582.64

4. Comments:

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S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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	2,605.4	2,605.4	2,605.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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)

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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:

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

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	1,433.6	1,433.6	1,433.6

1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases			

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)

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim 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:

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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)

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)

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?
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	205.1	205.1	205.1

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

2. 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)?			
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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases			

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. 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?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- 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. A7. While our financial system is independent, the District and County office work closely to ensure that our records are in sync. Stroancial controls are in place both at the District and at the County to ensure that this occurs. A8. However, the District still has a structural deficit in the current year.

End of School District Second Interim Criteria and Standards Review



Santa Ana Unified School District

Central Administration



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



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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