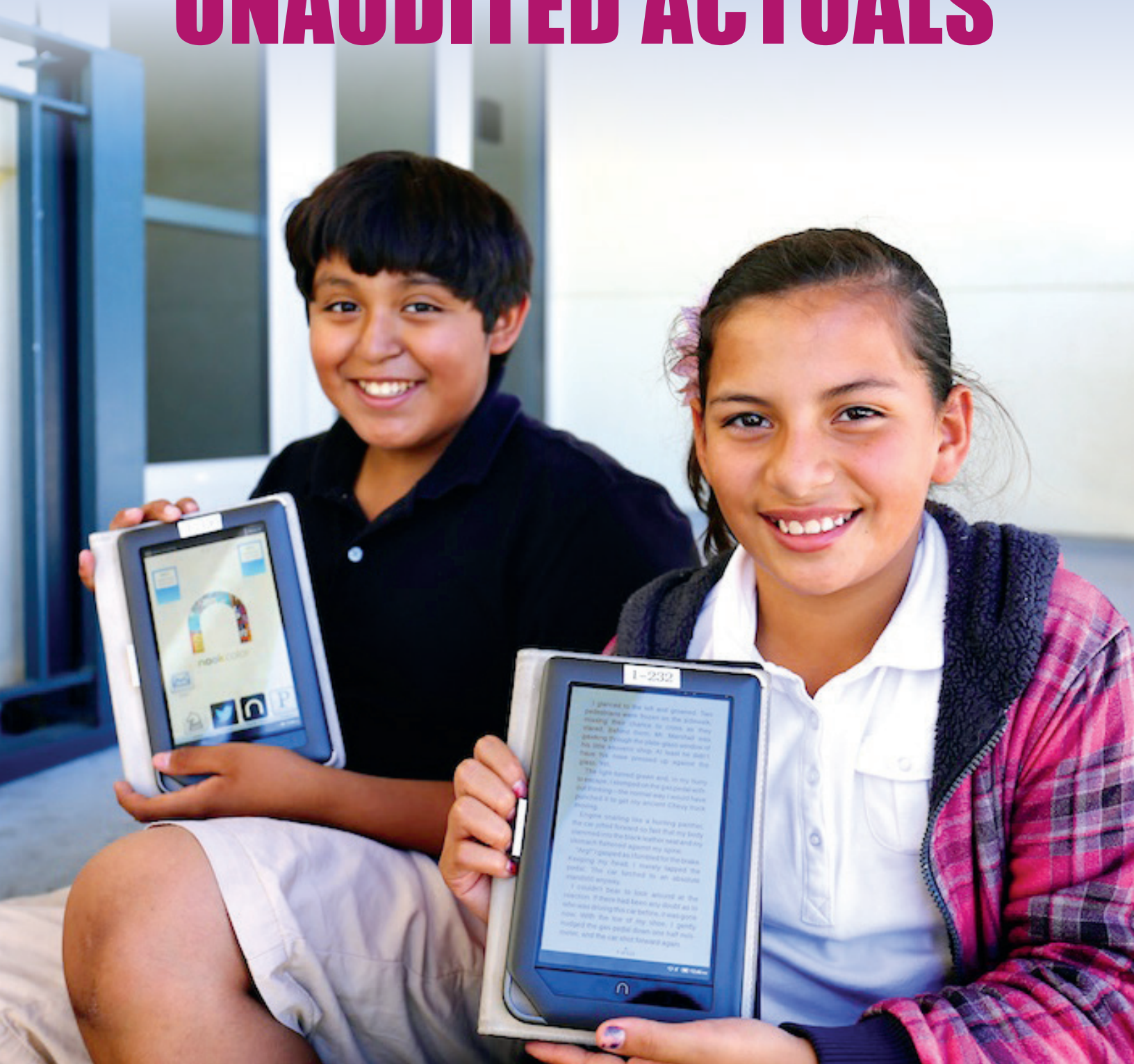




Santa Ana Unified School District

2014 - 2015 UNAUDITED ACTUALS





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

Mission Statement

The Santa Ana Unified School District is dedicated to high academic achievement, in a scholarly and supportive environment, ensuring that all students are prepared to accomplish their goals in life.

Vision Statement

The Santa Ana Unified School District is recognized as one of the leading American urban school districts, notable for the achievement of its students, the quality of its teachers, support staff, and administrators, the engagement of its community, the clarity of its strategies, and the effectiveness and efficiency of its systems. The District is on the cutting edge of equipping all students to succeed in their life goals, in American society, and in the free-market economy.

Board of Education Priorities

- Ensuring fiscal solvency
- Preserving staff, continuing to provide elementary support staff
- Maintaining integrity of programs, protecting services to the most vulnerable students
- School safety, health and well-being
- Maintaining athletics and music programs
- Maintaining 180-day instructional calendar

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The Unaudited Financial Statements for the 2014-15 represent the District's financial transactions throughout the fiscal year. The unaudited financial statements have not yet been audited for compliance with Generally Accepted Accounting Principles (GAAP) or Governmental Accounting Standards Board (GASB) guidelines.

Definitions

Restricted Resources- Are those resources that are specified by the donor for specific uses.

Unrestricted Resources- Are those resources whose uses are not subject to specific constraints and may be used for any purposes not prohibited by law.

Fund Balance- In governmental funds, the difference between assets and liabilities is reported as fund balance. Fund balance is divided into reserved and unreserved portions. Reserved fund balance is the portion that is not available for expenditure or that is legally segregated for a specific future use and therefore cannot be appropriated. For example, Stores, Prepaid Expenditures, and Revolving Cash are not available for spending, so the portion of fund balance represented by these items must be reserved.

The General Fund

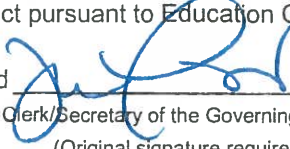
The General Fund had an ending fund balance of \$50.3 million. The following Balance sheet represents the Districts Assets and Liabilities for 2014-15 as of June 30, 2015.

General Fund in Million	Unrestricted	Restricted	Total
Assets			
Cash	57.4	-1.3	56.1
Accounts Receivable	13.9	22	35.9
Stores	1.1		1.1
Total Assets	72.4	20.7	93.1
Liabilities			
Accounts Payable	32.1	9.5	41.6
Unearned Revenue		1.2	1.2
Total Liabilities	32.1	10.7	42.8
Fund Balance	40.3	10	50.3

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed 
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 08, 2015

To the Superintendent of Public Instruction:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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Unaudited Actuals
FINANCIAL REPORTS
2014-15 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.65%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$351,728,794.76
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$351,728,794.76
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	5.43%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Operating Funds

Unrestricted and Restricted



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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	415,938,620.95	0.00	415,938,620.95	489,881,277.00	0.00	489,881,277.00	17.8%
2) Federal Revenue		8100-8299	314,354.35	41,636,654.00	41,951,008.35	489,184.00	42,675,967.78	43,165,151.78	2.9%
3) Other State Revenue		8300-8599	12,587,112.00	51,928,240.41	64,515,352.41	8,977,163.00	45,247,468.00	54,224,631.00	-16.0%
4) Other Local Revenue		8600-8799	7,228,677.99	9,241,400.74	16,470,078.73	11,302,272.00	3,979,461.93	15,281,733.93	-7.2%
5) TOTAL REVENUES			436,068,765.29	102,806,295.15	538,875,060.44	510,649,896.00	91,902,897.71	602,552,793.71	11.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	190,557,313.51	60,566,592.23	251,123,905.74	204,947,696.78	58,726,223.97	263,673,920.75	5.0%
2) Classified Salaries		2000-2999	47,337,916.56	29,411,992.33	76,749,908.89	55,227,887.11	33,355,348.09	88,583,235.20	15.4%
3) Employee Benefits		3000-3999	74,260,446.25	29,582,204.88	103,842,651.13	83,037,642.50	33,948,347.97	116,985,990.47	12.7%
4) Books and Supplies		4000-4999	9,783,345.04	17,384,016.05	27,167,361.09	17,553,083.21	9,161,459.90	26,714,543.11	-1.7%
5) Services and Other Operating Expenditures		5000-5999	33,819,101.60	19,565,896.20	53,384,997.80	53,978,298.45	18,308,390.61	72,286,689.06	35.4%
6) Capital Outlay		6000-6999	3,145,670.08	4,765,309.21	7,910,979.29	576,454.00	3,185,443.92	3,761,897.92	-52.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,034,190.77	2,603,077.15	4,637,267.92	2,497,752.00	2,875,343.00	5,373,095.00	15.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,549,547.52)	4,680,808.79	(1,868,738.73)	(5,681,317.62)	3,787,427.62	(1,893,890.00)	1.3%
9) TOTAL EXPENDITURES			354,388,436.29	168,559,896.84	522,948,333.13	412,137,496.43	163,347,985.08	575,485,481.51	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			81,680,329.00	(65,753,601.69)	15,926,727.31	98,512,399.57	(71,445,087.37)	27,067,312.20	69.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,069,889.65	0.00	8,069,889.65	7,647,234.51	0.00	7,647,234.51	-5.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(58,296,390.00)	58,296,390.00	0.00	(72,139,951.39)	72,139,951.39	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(66,366,279.65)	58,296,390.00	(8,069,889.65)	(79,787,185.90)	72,139,951.39	(7,647,234.51)	-5.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,314,049.35	(7,457,211.69)	7,856,837.66	18,725,213.67	694,864.02	19,420,077.69	147.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	25,018,135.03	17,445,538.73	42,463,673.76	40,332,184.38	9,988,327.04	50,320,511.42	18.5%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,018,135.03	17,445,538.73	42,463,673.76	40,332,184.38	9,988,327.04	50,320,511.42	18.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,018,135.03	17,445,538.73	42,463,673.76	40,332,184.38	9,988,327.04	50,320,511.42	18.5%
2) Ending Balance, June 30 (E + F1e)			40,332,184.38	9,988,327.04	50,320,511.42	59,057,398.05	10,683,191.06	69,740,589.11	38.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	190,000.00	0.00	190,000.00	170,000.00	0.00	170,000.00	-10.5%
Stores		9712	1,105,196.54	0.00	1,105,196.54	1,000,000.00	0.00	1,000,000.00	-9.5%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,988,327.04	9,988,327.04	0.00	10,683,191.06	10,683,191.06	7.0%
c) Committed									
Stabilization Arrangements		9750	7,326,913.14	0.00	7,326,913.14	7,547,581.70	0.00	7,547,581.70	3.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			20,617,960.60	0.00	20,617,960.60	21,834,950.98	0.00	21,834,950.98	5.9%
NJROTC 010006	0000	9780	22,563.87		22,563.87				
E-Rate Projects 010030	0000	9780	1,008,078.79		1,008,078.79				
Site discretionary carryovers 010030	0000	9780	573,047.67		573,047.67				
Athletic and Cargo Vans 010031	0000	9780	495,000.00		495,000.00				
Site mini grants 010031	0000	9780	649,328.79		649,328.79				
EOC Infrastructure 010031	0000	9780	585,283.89		585,283.89				
Civic Center 010032	0000	9780	54,071.86		54,071.86				
Godinez Rental Fees 010033	0000	9780	20,248.38		20,248.38				
WASC accrediting fee 010042	0000	9780	7,830.00		7,830.00				
OZAB Solar Energy 010308	0000	9780	582,076.91		582,076.91				
Technology Infrastructure 010703	0000	9780	667,436.00		667,436.00				
Instructional Materials 010803	0000	9780	3,625,000.00		3,625,000.00				
ROP 010808	0000	9780	506,875.44		506,875.44				
Chromebooks for 5th Grade 010910	0000	9780	2,296,119.00		2,296,119.00				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Printshop Carryover 010030	0000	9780	325,000.00		325,000.00				
Saturday Attendance Recovery 010031	0000	9780	250,000.00		250,000.00				
IB	0000	9780	196,000.00		196,000.00				
Playground Equity	0000	9780	430,000.00		430,000.00				
Kitchen Projects	0000	9780	250,000.00		250,000.00				
Declining Enrollment	0000	9780	8,074,000.00		8,074,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	11,092,114.10	0.00	11,092,114.10	11,662,654.32	0.00	11,662,654.32	5.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	16,842,211.05	0.00	16,842,211.05	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	56,887,941.39	(1,953,934.65)	54,934,006.74			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	413,607.18	529,950.66	943,557.84			
c) in Revolving Fund		9130	190,000.00	0.00	190,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	6,701,023.16	21,653,393.47	28,354,416.63			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	7,168,469.63	453,003.24	7,621,472.87			
6) Stores		9320	1,105,196.54	0.00	1,105,196.54			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			72,466,237.90	20,682,412.72	93,148,650.62			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	18,685,784.75	7,385,519.15	26,071,303.90			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	13,448,268.77	2,133,353.17	15,581,621.94			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	1,175,213.36	1,175,213.36			
6) TOTAL, LIABILITIES			32,134,053.52	10,694,085.68	42,828,139.20			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2014-15 Unaudited Actuals		2015-16 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	40,332,184.38	9,988,327.04			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	50,320,511.42				

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	239,164,920.00	0.00	239,164,920.00	333,304,268.00	0.00	333,304,268.00	39.4%
Education Protection Account State Aid - Current Year	73,981,095.00	0.00	73,981,095.00	62,656,779.00	0.00	62,656,779.00	-15.3%
State Aid - Prior Years	99,463.28	0.00	99,463.28	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	594,230.20	0.00	594,230.20	585,474.00	0.00	585,474.00	-1.5%
Timber Yield Tax	12.13	0.00	12.13	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	79,059,153.99	0.00	79,059,153.99	79,497,212.00	0.00	79,497,212.00	0.6%
Unsecured Roll Taxes	5,193,871.97	0.00	5,193,871.97	4,998,322.00	0.00	4,998,322.00	-3.8%
Prior Years' Taxes	1,316,018.53	0.00	1,316,018.53	1,310,932.00	0.00	1,310,932.00	-0.4%
Supplemental Taxes	6,233,992.70	0.00	6,233,992.70	6,127,939.00	0.00	6,127,939.00	-1.7%
Education Revenue Augmentation Fund (ERAF)	559,345.33	0.00	559,345.33	894,104.00	0.00	894,104.00	59.8%
Community Redevelopment Funds (SB 617/699/1992)	20,474,507.82	0.00	20,474,507.82	9,495,167.00	0.00	9,495,167.00	-53.6%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	426,676,610.95	0.00	426,676,610.95	498,870,197.00	0.00	498,870,197.00	16.9%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(4,023,252.00)		(4,023,252.00)	(2,169,752.00)		(2,169,752.00)	-46.1%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(6,714,738.00)	0.00	(6,714,738.00)	(6,819,168.00)	0.00	(6,819,168.00)	1.6%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			415,938,620.95	0.00	415,938,620.95	489,881,277.00	0.00	489,881,277.00	17.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,542,178.00	9,542,178.00	0.00	9,542,178.00	9,542,178.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,119,389.84	2,119,389.84	0.00	2,059,304.00	2,059,304.00	-2.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		15,233,017.73	15,233,017.73		15,753,262.00	15,753,262.00	3.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		2,328,492.75	2,328,492.75		2,595,440.85	2,595,440.85	11.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,848,794.16	2,848,794.16			2,112,600.42	2,112,600.42	-25.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		3,284,121.36	3,284,121.36			4,119,452.00	4,119,452.00	25.4%
Vocational and Applied Technology Education	3500-3699	8290		519,887.00	519,887.00			506,533.00	506,533.00	-2.6%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	314,354.35	5,760,773.16	6,075,127.51	489,184.00	489,184.00	5,987,197.51	6,476,381.51	6.6%
TOTAL FEDERAL REVENUE			314,354.35	41,636,654.00	41,951,008.35	489,184.00	489,184.00	42,675,967.78	43,165,151.78	2.9%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		28,147,152.00	28,147,152.00			27,895,243.00	27,895,243.00	-0.9%
Prior Years	6500	8319		860,536.00	860,536.00			0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	404,127.00	404,127.00	0.00	0.00	402,374.00	402,374.00	-0.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements										
Lottery - Unrestricted and Instructional Materials										
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions										
Other Subventions/In-Lieu Taxes										
Pass-Through Revenues from State Sources										
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,061,117.68	8,061,117.68			8,061,118.00	8,061,118.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		2,277,815.00	2,277,815.00		2,300,000.00	2,300,000.00	1.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		35,000.00	35,000.00	New
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		5,578,531.00	5,578,531.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	249,951.36	4,576,311.41	4,826,262.77	370,000.00	4,751,921.00	5,121,921.00	6.1%
TOTAL, OTHER STATE REVENUE			12,587,112.00	51,928,240.41	64,515,352.41	8,977,163.00	45,247,468.00	54,224,631.00	-16.0%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	45,000.00	0.00	45,000.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	19,293.63	0.00	19,293.63	24,000.00	0.00	24,000.00	24.4%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	565,194.30	664,751.41	1,229,945.71	400,976.00	657,022.00	1,057,998.00	-14.0%
Interest	295,607.85	0.00	295,607.85	150,000.00	0.00	150,000.00	-49.3%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	0.00	212,800.00	212,800.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,333,255.84	7,366,224.33	9,699,480.17	9,523,733.00	2,168,738.93	11,692,471.93	20.5%
Tuition		8710	0.00	997,625.00	997,625.00	0.00	1,153,701.00	1,153,701.00	15.6%
All Other Transfers In		8781-8783	4,015,326.37	0.00	4,015,326.37	1,158,563.00	0.00	1,158,563.00	-71.1%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	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	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	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	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,228,677.99	9,241,400.74	16,470,078.73	11,302,272.00	3,979,461.93	15,281,733.93	-7.2%
TOTAL REVENUES			436,068,765.29	102,806,295.15	538,875,060.44	510,649,896.00	91,902,897.71	602,552,793.71	11.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	161,096,310.98	48,342,991.70	209,439,302.68	174,146,765.96	46,321,805.52	220,468,571.48	5.3%
Certificated Pupil Support Salaries		1200	6,885,448.99	6,037,043.59	12,922,492.58	7,506,113.38	6,093,748.56	13,599,861.94	5.2%
Certificated Supervisors' and Administrators' Salaries		1300	16,031,451.49	1,577,030.04	17,608,481.53	16,740,507.33	1,751,258.17	18,491,765.50	5.0%
Other Certificated Salaries		1900	6,544,102.05	4,609,526.90	11,153,628.95	6,554,310.11	4,559,411.72	11,113,721.83	-0.4%
TOTAL, CERTIFICATED SALARIES			190,557,313.51	60,566,592.23	251,123,905.74	204,947,696.78	58,726,223.97	263,673,920.75	5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,972,621.21	17,293,589.10	21,266,210.31	4,234,668.25	20,813,893.29	25,048,561.54	17.8%
Classified Support Salaries		2200	17,313,900.49	7,700,701.48	25,014,601.97	20,122,741.46	7,756,066.15	27,878,807.61	11.5%
Classified Supervisors' and Administrators' Salaries		2300	2,926,500.70	890,247.91	3,816,748.61	3,664,496.16	1,037,832.00	4,702,328.16	23.2%
Clerical, Technical and Office Salaries		2400	20,001,500.22	2,481,785.59	22,483,285.81	23,577,486.96	2,577,989.65	26,155,476.61	16.3%
Other Classified Salaries		2900	3,123,393.94	1,045,668.25	4,169,062.19	3,628,494.28	1,169,567.00	4,798,061.28	15.1%
TOTAL, CLASSIFIED SALARIES			47,337,916.56	29,411,992.33	76,749,908.89	55,227,887.11	33,355,348.09	88,583,235.20	15.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,968,452.26	4,984,004.09	21,952,456.35	21,630,450.05	6,021,812.51	27,652,262.56	26.0%
PERS		3201-3202	5,574,359.69	3,426,088.23	9,000,447.92	6,318,857.06	3,887,449.67	10,206,306.73	13.4%
OASDI/Medicare/Alternative		3301-3302	6,384,595.56	3,074,956.62	9,459,552.18	6,940,146.84	3,413,858.44	10,354,005.28	9.5%
Health and Welfare Benefits		3401-3402	34,752,442.93	14,505,937.36	49,258,380.29	38,476,804.85	15,674,824.79	54,151,629.64	9.9%
Unemployment Insurance		3501-3502	118,124.85	44,250.03	162,374.88	130,630.03	55,168.64	185,798.67	14.4%
Workers' Compensation		3601-3602	3,469,731.53	1,313,967.40	4,783,698.93	3,797,807.93	1,343,251.18	5,141,059.11	7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,992,739.43	2,233,001.15	9,225,740.58	5,742,945.74	3,551,982.74	9,294,928.48	0.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			74,260,446.25	29,582,204.88	103,842,651.13	83,037,642.50	33,948,347.97	116,985,990.47	12.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	421.99	1,371,377.45	1,371,799.44	2,634.83	1,394,300.00	1,396,934.83	1.8%
Books and Other Reference Materials		4200	8,905.57	134,411.03	143,316.60	11,050.91	128,840.00	139,890.91	-2.4%
Materials and Supplies		4300	7,780,503.68	7,280,276.25	15,060,779.93	11,696,080.23	6,474,669.96	18,170,750.19	20.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,616,637.55	8,597,951.32	10,214,588.87	5,643,317.24	1,163,649.94	6,806,967.18	-33.4%
Food		4700	376,876.25	0.00	376,876.25	200,000.00	0.00	200,000.00	-46.9%
TOTAL BOOKS AND SUPPLIES			9,783,345.04	17,384,016.05	27,167,361.09	17,553,083.21	9,161,459.90	26,714,543.11	-1.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	10,821,918.89	11,311,711.76	22,133,630.65	12,153,251.23	9,199,456.70	21,352,707.93	-3.5%
Travel and Conferences		5200	467,928.65	798,145.47	1,266,074.12	800,837.73	1,003,697.72	1,804,535.45	42.5%
Dues and Memberships		5300	242,947.94	28,766.18	271,714.12	347,260.99	39,720.00	386,980.99	42.4%
Insurance		5400 - 5450	2,872,977.11	1,767.00	2,874,744.11	2,981,640.07	1,788.00	2,983,428.07	3.8%
Operations and Housekeeping Services		5500	9,738,904.74	134,041.90	9,872,946.64	12,253,372.00	94,650.00	12,348,022.00	25.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,814,773.60	2,007,107.37	5,821,880.97	4,469,269.13	3,069,057.80	7,538,326.93	29.5%
Transfers of Direct Costs		5710	(1,305,479.71)	1,305,479.71	0.00	(1,207,671.22)	1,207,671.22	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(49,030.17)	0.00	(49,030.17)	(37,400.00)	0.00	(37,400.00)	-23.7%
Professional/Consulting Services and Operating Expenditures		5800	6,825,076.30	3,972,174.57	10,797,250.87	21,176,249.93	3,604,584.54	24,780,814.47	129.5%
Communications		5900	389,084.25	6,702.24	395,786.49	1,041,488.59	87,784.63	1,129,273.22	185.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			33,819,101.60	19,565,896.20	53,384,997.80	53,978,298.45	18,308,390.61	72,286,689.06	35.4%

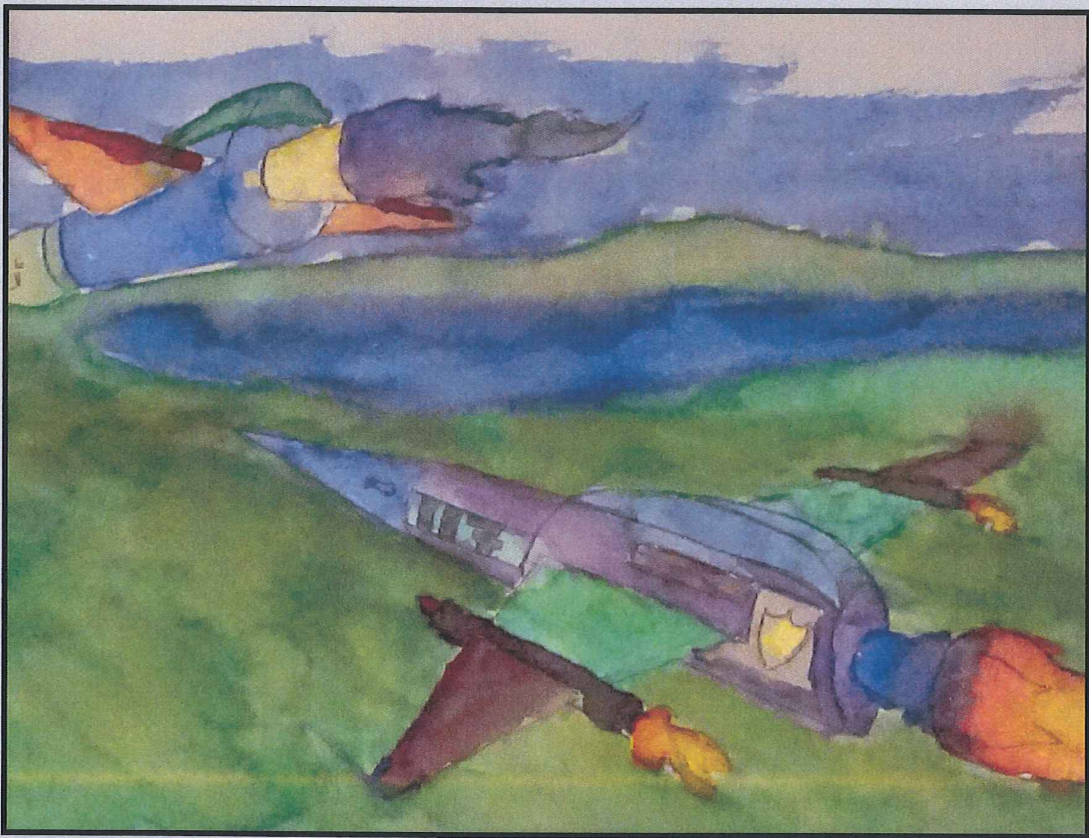
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	12,899.66	0.00	12,899.66	90,000.00	0.00	90,000.00	597.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,493,186.57	2,149,244.17	4,642,430.74	5,885.00	2,120,443.92	2,126,328.92	-54.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	293,063.07	142,091.76	435,154.83	215,569.00	1,000,000.00	1,215,569.00	179.3%
Equipment Replacement		6500	346,520.78	2,473,973.28	2,820,494.06	265,000.00	65,000.00	330,000.00	-88.3%
TOTAL, CAPITAL OUTLAY			3,145,670.08	4,765,309.21	7,910,979.29	576,454.00	3,185,443.92	3,761,897.92	-52.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	(3,211.00)	(3,211.00)	0.00	3,500.00	3,500.00	-209.0%
State Special Schools		7141	0.00	246,379.86	246,379.86	0.00	390,000.00	390,000.00	58.3%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	1,782,667.03	2,278,065.29	4,060,732.32	2,246,228.00	2,400,000.00	4,646,228.00	14.4%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		81,843.00	81,843.00		81,843.00	81,843.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	251,523.74	0.00	251,523.74	251,524.00	0.00	251,524.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,034,190.77	2,603,077.15	4,637,267.92	2,497,752.00	2,875,343.00	5,373,095.00	15.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,680,808.79)	4,680,808.79	0.00	(3,787,427.62)	3,787,427.62	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,868,738.73)	0.00	(1,868,738.73)	(1,893,890.00)	0.00	(1,893,890.00)	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,549,547.52)	4,680,808.79	(1,868,738.73)	(5,681,317.62)	3,787,427.62	(1,893,890.00)	1.3%
TOTAL, EXPENDITURES			354,388,436.29	168,559,896.84	522,948,333.13	412,137,496.43	163,347,985.08	575,485,481.51	10.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	3,572,075.93	0.00	3,572,075.93	3,000,000.00	0.00	3,000,000.00	-16.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	516,162.76	0.00	516,162.76	624,667.51	0.00	624,667.51	21.0%
Other Authorized Interfund Transfers Out		7619	3,981,650.96	0.00	3,981,650.96	4,022,567.00	0.00	4,022,567.00	1.0%
(b) TOTAL INTERFUND TRANSFERS OUT			8,069,889.65	0.00	8,069,889.65	7,647,234.51	0.00	7,647,234.51	-5.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(58,369,727.21)	58,369,727.21	0.00	(72,139,951.39)	72,139,951.39	0.00	0.0%
Contributions from Restricted Revenues		8990	73,337.21	(73,337.21)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(58,296,390.00)	58,296,390.00	0.00	(72,139,951.39)	72,139,951.39	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(66,366,279.65)	58,296,390.00	(8,069,889.65)	(79,787,185.90)	72,139,951.39	(7,647,234.51)	-5.2%

Charter Schools Special Revenue Fund



Artwork created by a Santa Ana Unified School District student from Segerstrom High School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Child Development Fund



Artwork created by a Santa Ana Unified School District student from Romero-Cruz Elementary School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	84,572.64	113,496.00	34.2%
3) Other State Revenue		8300-8599	2,279,987.65	2,668,427.00	17.0%
4) Other Local Revenue		8600-8799	1,694.97	1,500.00	-11.5%
5) TOTAL, REVENUES			2,366,255.26	2,783,423.00	17.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,149,943.66	1,383,407.00	20.3%
2) Classified Salaries		2000-2999	195,588.68	227,551.60	16.3%
3) Employee Benefits		3000-3999	572,176.29	720,021.00	25.8%
4) Books and Supplies		4000-4999	239,684.03	253,218.40	5.6%
5) Services and Other Operating Expenditures		5000-5999	29,832.12	29,400.00	-1.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	161,024.80	168,325.00	4.5%
9) TOTAL, EXPENDITURES			2,348,249.58	2,781,923.00	18.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,005.68	1,500.00	-91.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,005.68	1,500.00	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,627.84	86,633.52	26.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,627.84	86,633.52	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,627.84	86,633.52	26.2%
2) Ending Balance, June 30 (E + F1e)			86,633.52	88,133.52	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	86,633.52	88,133.52	1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	453,562.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	512,999.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	182,278.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,148,840.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	90,881.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	964,596.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,728.36		
6) TOTAL, LIABILITIES			1,062,206.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			86,633.52		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	84,572.64	113,496.00	34.2%
TOTAL, FEDERAL REVENUE			84,572.64	113,496.00	34.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,259,987.65	2,648,427.00	17.2%
All Other State Revenue	All Other	8590	20,000.00	20,000.00	0.0%
TOTAL, OTHER STATE REVENUE			2,279,987.65	2,668,427.00	17.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,694.97	1,500.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,694.97	1,500.00	-11.5%
TOTAL, REVENUES			2,366,255.26	2,783,423.00	17.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	961,180.35	1,199,214.00	24.8%
Certificated Pupil Support Salaries		1200	34,132.51	23,017.00	-32.6%
Certificated Supervisors' and Administrators' Salaries		1300	55,756.80	55,757.00	0.0%
Other Certificated Salaries		1900	98,874.00	105,419.00	6.6%
TOTAL, CERTIFICATED SALARIES			1,149,943.66	1,383,407.00	20.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	241.47	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	99,575.39	102,767.60	3.2%
Other Classified Salaries		2900	95,771.82	124,784.00	30.3%
TOTAL, CLASSIFIED SALARIES			195,588.68	227,551.60	16.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	86,488.34	125,303.00	44.9%
PERS		3201-3202	40,829.83	51,794.00	26.9%
OASDI/Medicare/Alternative		3301-3302	41,259.65	50,764.00	23.0%
Health and Welfare Benefits		3401-3402	344,335.41	399,191.00	15.9%
Unemployment Insurance		3501-3502	668.16	810.00	21.2%
Workers' Compensation		3601-3602	19,464.95	23,604.00	21.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	39,129.95	68,555.00	75.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			572,176.29	720,021.00	25.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	174,493.58	253,218.40	45.1%
Noncapitalized Equipment		4400	65,190.45	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			239,684.03	253,218.40	5.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,313.00	18,300.00	12.2%
Dues and Memberships		5300	400.00	400.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,088.11	3,100.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,688.38	7,400.00	10.6%
Professional/Consulting Services and Operating Expenditures		5800	3,158.28	0.00	-100.0%
Communications		5900	184.35	200.00	8.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,832.12	29,400.00	-1.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	161,024.80	168,325.00	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			161,024.80	168,325.00	4.5%
TOTAL, EXPENDITURES			2,348,249.58	2,781,923.00	18.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Cafeteria Special Revenue Fund



Artwork created by a Santa Ana Unified School District student from Romero-Cruz Elementary School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,478,208.20	31,654,000.00	3.9%
3) Other State Revenue		8300-8599	2,400,077.02	2,258,500.00	-5.9%
4) Other Local Revenue		8600-8799	1,645,578.19	1,458,900.00	-11.3%
5) TOTAL, REVENUES			34,523,863.41	35,371,400.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,292,207.22	9,815,820.00	-4.6%
3) Employee Benefits		3000-3999	4,521,257.46	5,519,730.00	22.1%
4) Books and Supplies		4000-4999	14,586,948.59	17,416,850.00	19.4%
5) Services and Other Operating Expenditures		5000-5999	910,561.62	1,166,100.00	28.1%
6) Capital Outlay		6000-6999	447,315.67	2,600,000.00	481.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,707,713.93	1,725,565.00	1.0%
9) TOTAL, EXPENDITURES			32,466,004.49	38,244,065.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,057,858.92	(2,872,665.00)	-239.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	516,162.76	624,667.00	21.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			516,162.76	624,667.00	21.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,574,021.68	(2,247,998.00)	-187.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,195,494.90	21,769,516.58	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,195,494.90	21,769,516.58	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,195,494.90	21,769,516.58	13.4%
2) Ending Balance, June 30 (E + F1e)			21,769,516.58	19,521,518.58	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,853.50	0.00	-100.0%
Stores		9712	596,092.08	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,167,571.00	19,521,518.58	-7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,881,055.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	284,879.21		
c) in Revolving Fund		9130	5,853.50		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,264,652.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,841,972.67		
6) Stores		9320	596,092.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			25,874,505.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,902,463.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,202,525.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,104,989.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,769,516.58		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	30,478,208.20	31,654,000.00	3.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,478,208.20	31,654,000.00	3.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,400,077.02	2,258,500.00	-5.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,400,077.02	2,258,500.00	-5.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	6,243.75	2,500.00	-60.0%
Food Service Sales		8634	1,162,985.08	1,224,000.00	5.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	63,916.26	50,000.00	-21.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	412,433.10	182,400.00	-55.8%
TOTAL, OTHER LOCAL REVENUE			1,645,578.19	1,458,900.00	-11.3%
TOTAL, REVENUES			34,523,863.41	35,371,400.00	2.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,255,170.38	8,241,820.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	1,237,010.75	1,479,000.00	19.6%
Clerical, Technical and Office Salaries		2400	68,376.61	95,000.00	38.9%
Other Classified Salaries		2900	731,649.48	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			10,292,207.22	9,815,820.00	-4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	934,943.07	1,037,900.00	11.0%
OASDI/Medicare/Alternative		3301-3302	642,525.02	702,600.00	9.3%
Health and Welfare Benefits		3401-3402	2,584,307.04	3,190,900.00	23.5%
Unemployment Insurance		3501-3502	4,983.96	5,230.00	4.9%
Workers' Compensation		3601-3602	149,680.79	134,900.00	-9.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	204,817.58	448,200.00	118.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,521,257.46	5,519,730.00	22.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	297,233.07	714,100.00	140.2%
Noncapitalized Equipment		4400	269,226.12	950,000.00	252.9%
Food		4700	14,020,489.40	15,752,750.00	12.4%
TOTAL, BOOKS AND SUPPLIES			14,586,948.59	17,416,850.00	19.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	22,705.00	150,000.00	560.6%
Travel and Conferences		5200	25,439.16	40,000.00	57.2%
Dues and Memberships		5300	2,632.00	4,000.00	52.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	270,932.11	182,000.00	-32.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	401,526.32	405,000.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,281.68	23,000.00	-36.6%
Professional/Consulting Services and Operating Expenditures		5800	148,732.10	358,000.00	140.7%
Communications		5900	2,313.25	4,100.00	77.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			910,561.62	1,166,100.00	28.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	33,760.00	1,200,000.00	3454.5%
Equipment		6400	413,555.67	1,400,000.00	238.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			447,315.67	2,600,000.00	481.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,707,713.93	1,725,565.00	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,707,713.93	1,725,565.00	1.0%
TOTAL, EXPENDITURES			32,466,004.49	38,244,065.00	17.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	516,162.76	624,667.00	21.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			516,162.76	624,667.00	21.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			516,162.76	624,667.00	21.0%

Deferred Maintenance Fund



Artwork created by a Santa Ana Unified School District student from Segerstrom High School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,023,252.00	2,169,752.00	-46.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,636.11	6,000.00	-43.6%
5) TOTAL, REVENUES			4,033,888.11	2,175,752.00	-46.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	510,857.39	477,192.00	-6.6%
3) Employee Benefits		3000-3999	221,516.90	233,374.00	5.4%
4) Books and Supplies		4000-4999	1,466,597.35	1,097,217.00	-25.2%
5) Services and Other Operating Expenditures		5000-5999	1,397,950.85	440,345.00	-68.5%
6) Capital Outlay		6000-6999	1,080,124.79	100,000.31	-90.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,677,047.28	2,348,128.31	-49.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(643,159.17)	(172,376.31)	-73.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(643,159.17)	(172,376.31)	-73.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,446,154.73	1,802,995.56	-26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,446,154.73	1,802,995.56	-26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,446,154.73	1,802,995.56	-26.3%
2) Ending Balance, June 30 (E + F1e)			1,802,995.56	1,630,619.25	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,802,995.56	2,000,000.00	10.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(369,380.75)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,471,039.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,054.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,257.85		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,476,351.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	625,565.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	47,790.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			673,356.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,802,995.56		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	4,023,252.00	2,169,752.00	-46.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,023,252.00	2,169,752.00	-46.1%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	8,514.80	6,000.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	2,121.31	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,636.11	6,000.00	-43.6%
TOTAL, REVENUES			4,033,888.11	2,175,752.00	-46.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	510,857.39	477,192.00	-6.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			510,857.39	477,192.00	-6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	56,393.35	56,533.00	0.2%
OASDI/Medicare/Alternative		3301-3302	38,245.33	36,505.00	-4.6%
Health and Welfare Benefits		3401-3402	105,811.56	112,372.00	6.2%
Unemployment Insurance		3501-3502	250.03	239.00	-4.4%
Workers' Compensation		3601-3602	7,567.74	6,967.00	-7.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	13,248.89	20,758.00	56.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			221,516.90	233,374.00	5.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,262,791.17	852,217.00	-32.5%
Noncapitalized Equipment		4400	203,806.18	245,000.00	20.2%
TOTAL, BOOKS AND SUPPLIES			1,466,597.35	1,097,217.00	-25.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,396,426.86	438,845.00	-68.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,523.99	1,500.00	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,397,950.85	440,345.00	-68.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	996,391.08	0.00	-100.0%
Equipment		6400	10,147.45	85,000.00	737.6%
Equipment Replacement		6500	73,586.26	15,000.31	-79.6%
TOTAL, CAPITAL OUTLAY			1,080,124.79	100,000.31	-90.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,677,047.28	2,348,128.31	-49.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Special Reserve Fund for
Other Than Capital Outlay Projects



Artwork created by a Santa Ana Unified School District student from Segerstrom High School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133.42	0.00	-100.0%
5) TOTAL, REVENUES			133.42	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			133.42	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			133.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	133.42	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	133.42	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	133.42	New
2) Ending Balance, June 30 (E + F1e)			133.42	133.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	133.42	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	133.42	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	133.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			133.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			133.42		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	133.42	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			133.42	0.00	-100.0%
TOTAL, REVENUES			133.42	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Special Reserve Fund for Postemployment Benefits



Artwork created by a Santa Ana Unified School District student from Segerstrom High School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000,000.00	3,000,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,000,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,000,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,000,000.00	New
2) Ending Balance, June 30 (E + F1e)			3,000,000.00	6,000,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,000,000.00	6,000,000.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

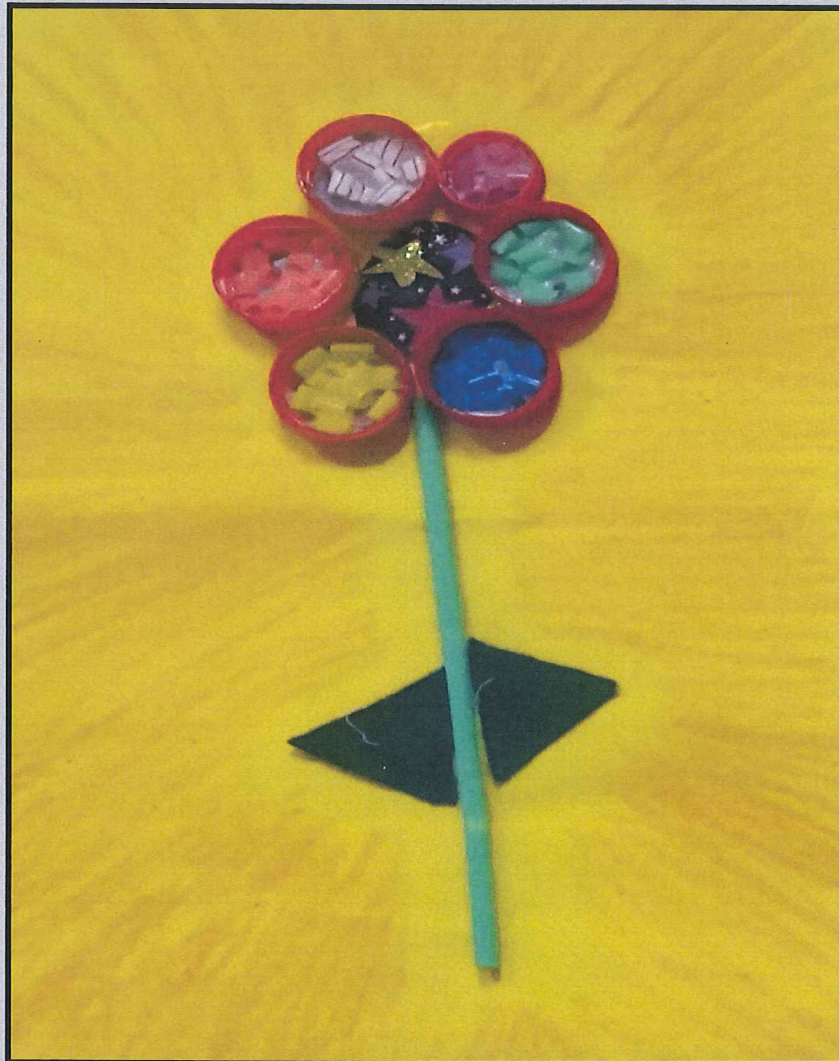
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,000,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,000,000.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,000,000.00	3,000,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	3,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,000,000.00	3,000,000.00	0.0%

Building Fund



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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,490.75	8,200.00	-85.0%
5) TOTAL, REVENUES			54,490.75	8,200.00	-85.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,733.15	0.00	-100.0%
3) Employee Benefits		3000-3999	159.60	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,409.96	0.00	-100.0%
6) Capital Outlay		6000-6999	4,469,886.45	6,510,458.44	45.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,486,189.16	6,510,458.44	45.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,431,698.41)	(6,502,258.44)	46.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,431,698.41)	(6,502,258.44)	46.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,391,464.64	10,959,766.23	-28.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,391,464.64	10,959,766.23	-28.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,391,464.64	10,959,766.23	-28.8%
2) Ending Balance, June 30 (E + F1e)			10,959,766.23	4,457,507.79	-59.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,953,979.19	4,451,720.75	-59.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,787.04	4,725.99	-18.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,061.05	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,679,976.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,101.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,916,148.74		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,600,226.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	741,185.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,899,274.85		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,640,460.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,959,766.23		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	54,479.05	8,200.00	-84.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	11.70	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,490.75	8,200.00	-85.0%
TOTAL, REVENUES			54,490.75	8,200.00	-85.0%

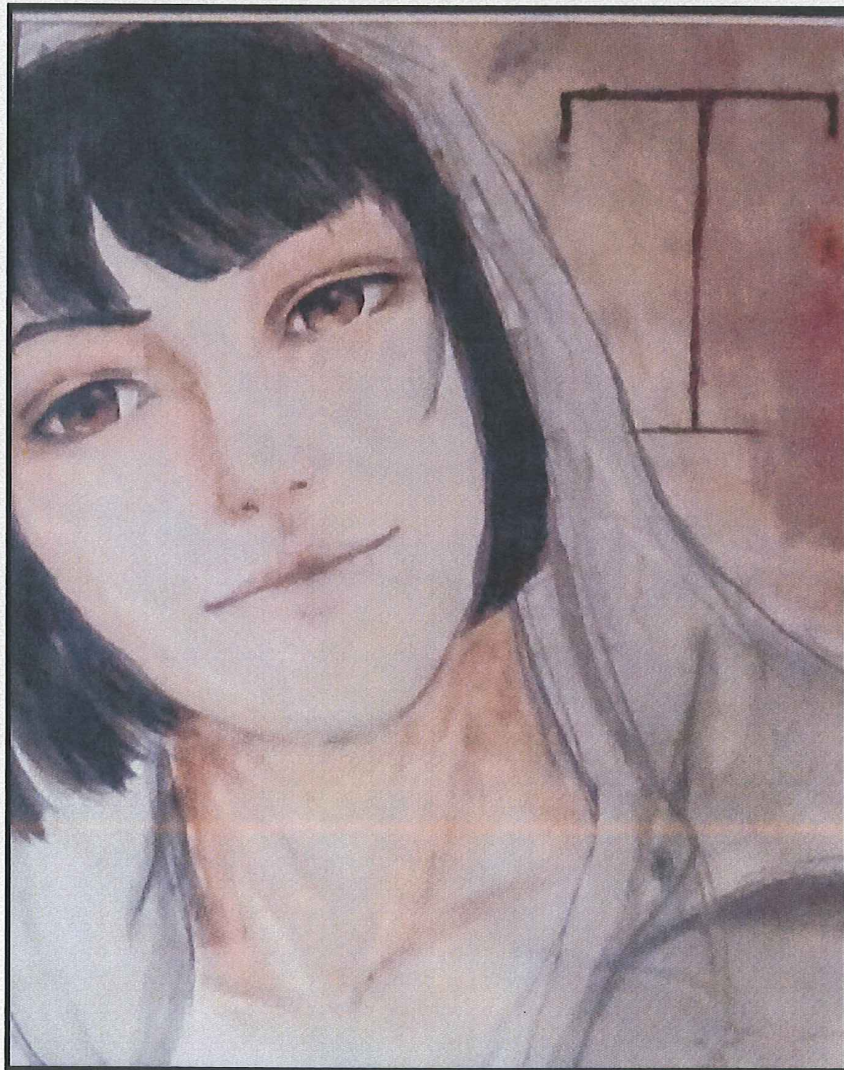
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	5,733.15	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,733.15	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	83.13	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.87	0.00	-100.0%
Workers' Compensation		3601-3602	73.60	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			159.60	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	10,409.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,409.96	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,189,796.88	6,510,458.44	55.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	280,089.57	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,469,886.45	6,510,458.44	45.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,486,189.16	6,510,458.44	45.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Capital Facilities Fund



Artwork created by a Santa Ana Unified School District student from Segerstrom High School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,870,165.49	5,590,000.00	44.4%
5) TOTAL, REVENUES			3,870,165.49	5,590,000.00	44.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,045.55	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	119,389.30	66,500.00	-44.3%
6) Capital Outlay		6000-6999	1,664,326.43	2,600,000.00	56.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,037,807.84	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,871,569.12	2,666,500.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			998,596.37	2,923,500.00	192.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			998,596.37	2,923,500.00	192.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,658,973.88	10,657,570.25	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,658,973.88	10,657,570.25	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,658,973.88	10,657,570.25	10.3%
2) Ending Balance, June 30 (E + F1e)			10,657,570.25	13,581,070.25	27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,657,570.25	13,224,920.08	24.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	356,150.17	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,003,386.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	115,376.38		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,912.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,701,512.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,842,188.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	178,125.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,492.16		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			184,617.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,657,570.25		

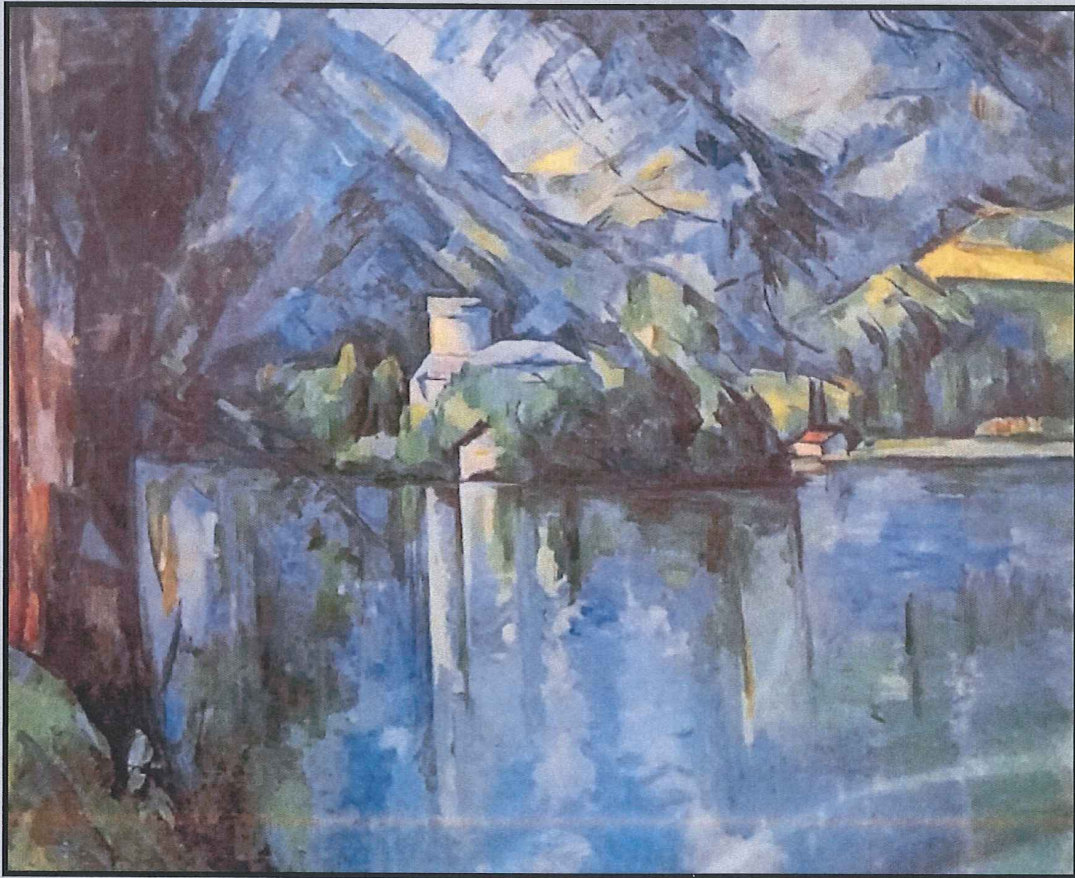
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	3,304,364.08	2,900,000.00	-12.2%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	39,474.85	30,000.00	-24.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	259,982.44	150,000.00	-42.3%
Other Local Revenue All Other Local Revenue					
		8699	266,344.12	2,510,000.00	842.4%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,870,165.49	5,590,000.00	44.4%
TOTAL, REVENUES			3,870,165.49	5,590,000.00	44.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	50,045.55	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,045.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,671.59	1,000.00	-95.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,262.00	15,000.00	-13.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	79,455.71	50,500.00	-36.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,389.30	66,500.00	-44.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	927,896.24	2,600,000.00	180.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	736,430.19	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,664,326.43	2,600,000.00	56.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	19,140.92	0.00	-100.0%
Other Debt Service - Principal		7439	1,018,666.92	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,037,807.84	0.00	-100.0%
TOTAL, EXPENDITURES			2,871,569.12	2,666,500.00	-7.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

State School
Building Lease-Purchase Fund



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

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.05	0.05	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.05	0.05	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.05	0.05	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.05	0.05	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.05		

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

County School Facilities Fund



Artwork created by a Santa Ana Unified School District student from Romero-Cruz Elementary School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,334,027.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	174,834.67	0.00	-100.0%
5) TOTAL, REVENUES			8,508,861.67	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	494,901.01	0.00	-100.0%
3) Employee Benefits		3000-3999	186,420.36	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,506.07	0.00	-100.0%
6) Capital Outlay		6000-6999	25,564,548.87	3,500,000.00	-86.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,274,376.31	3,500,000.00	-86.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,765,514.64)	(3,500,000.00)	-80.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,765,514.64)	(3,500,000.00)	-80.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,040,669.00	29,275,154.36	-37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,040,669.00	29,275,154.36	-37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,040,669.00	29,275,154.36	-37.8%
2) Ending Balance, June 30 (E + F1e)			29,275,154.36	25,775,154.36	-12.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			29,275,154.36	25,775,154.36	-12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,790,917.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,820.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,019,242.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			34,820,979.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,488,446.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	57,378.73		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,545,825.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			29,275,154.36		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	8,334,027.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,334,027.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	160,297.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,537.17	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,834.67	0.00	-100.0%
TOTAL, REVENUES			8,508,861.67	0.00	-100.0%

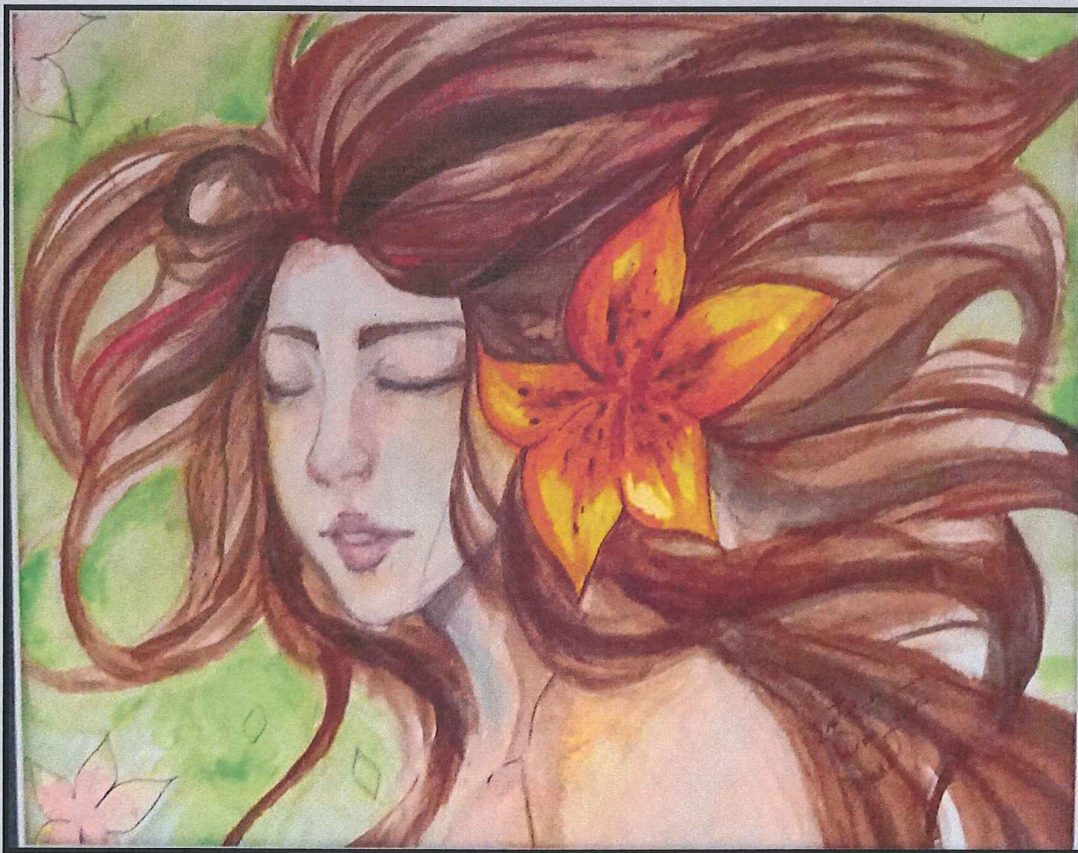
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	239,550.75	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	200,639.01	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	52,315.49	0.00	-100.0%
Other Classified Salaries		2900	2,395.76	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			494,901.01	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	41.66	0.00	-100.0%
PERS		3201-3202	56,878.34	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	36,534.92	0.00	-100.0%
Health and Welfare Benefits		3401-3402	71,895.90	0.00	-100.0%
Unemployment Insurance		3501-3502	245.75	0.00	-100.0%
Workers' Compensation		3601-3602	7,483.84	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	13,339.95	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			186,420.36	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,506.07	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,506.07	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,564,548.87	3,500,000.00	-86.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,564,548.87	3,500,000.00	-86.3%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,274,376.31	3,500,000.00	-86.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Special Reserve Fund for
Capital Outlay Projects



Artwork created by a Santa Ana Unified School District student from Segerstrom High School.

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,163,292.04	22,265,000.00	16.2%
4) Other Local Revenue		8600-8799	4,730,767.33	450,000.00	-90.5%
5) TOTAL, REVENUES			23,894,059.37	22,715,000.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	219,966.59	0.00	-100.0%
3) Employee Benefits		3000-3999	82,958.27	0.00	-100.0%
4) Books and Supplies		4000-4999	678.90	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	107,119.48	(822,372.00)	-867.7%
6) Capital Outlay		6000-6999	28,447,654.34	23,034,148.63	-19.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,858,377.58	22,211,776.63	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,964,318.21)	503,223.37	-110.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	572,075.93	0.00	-100.0%
b) Transfers Out		7600-7629	1,442,130.92	1,441,536.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(870,054.99)	(1,441,536.00)	65.7%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,834,373.20)	(938,312.63)	-83.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,910,786.70	16,076,413.50	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,910,786.70	16,076,413.50	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,910,786.70	16,076,413.50	-26.6%
2) Ending Balance, June 30 (E + F1e)			16,076,413.50	15,138,100.87	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,665,515.53	901,366.90	-45.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,410,897.97	7,309,135.33	-49.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6,927,598.64	New

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,302,253.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,391.61		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,073,646.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,153,998.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			59,531,289.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,937,000.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,630,239.25		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	28,887,635.96		
6) TOTAL, LIABILITIES			43,454,875.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,076,413.50		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,163,292.04	22,265,000.00	16.2%
TOTAL, OTHER STATE REVENUE			19,163,292.04	22,265,000.00	16.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	222,872.92	200,000.00	-10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,507,894.41	250,000.00	-94.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,730,767.33	450,000.00	-90.5%
TOTAL, REVENUES			23,894,059.37	22,715,000.00	-4.9%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	79,850.25	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	122,677.84	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	17,438.50	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			219,966.59	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	13.89	0.00	-100.0%
PERS		3201-3202	24,982.20	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	16,327.21	0.00	-100.0%
Health and Welfare Benefits		3401-3402	32,360.59	0.00	-100.0%
Unemployment Insurance		3501-3502	108.74	0.00	-100.0%
Workers' Compensation		3601-3602	3,299.03	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,866.61	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,958.27	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	678.90	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			678.90	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

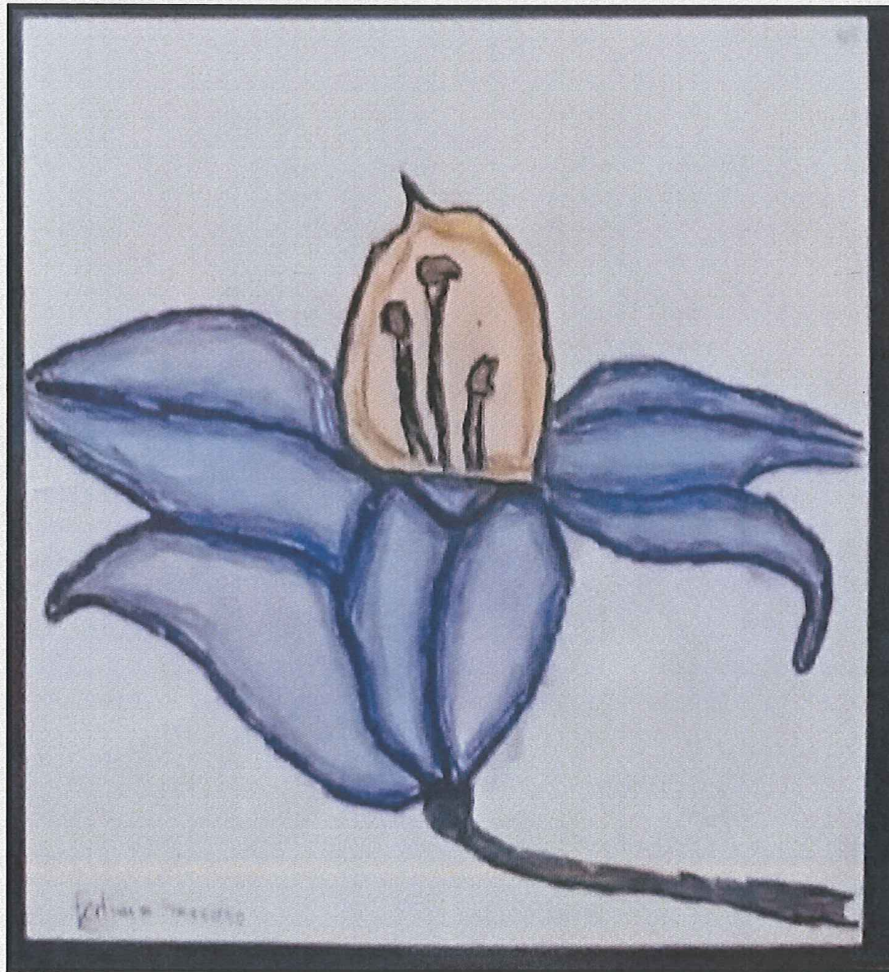
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	(932,372.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,256.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	104,863.48	110,000.00	4.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,119.48	(822,372.00)	-867.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,194,979.67	23,034,148.63	-18.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	252,674.67	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,447,654.34	23,034,148.63	-19.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,858,377.58	22,211,776.63	-23.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	572,075.93	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			572,075.93	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,442,130.92	1,441,536.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,442,130.92	1,441,536.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(870,054.99)	(1,441,536.00)	65.7%

Capital Project Fund for
Blended Component Units



Artwork created by a Santa Ana Unified School District student from Romero-Cruz Elementary School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,596.79	0.00	-100.0%
5) TOTAL, REVENUES			200,596.79	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,715.11	0.00	-100.0%
6) Capital Outlay		6000-6999	214,524.48	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			233,239.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,642.80)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,642.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	864,397.35	831,754.55	-3.8%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			864,397.35	831,754.55	-3.8%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			864,397.35	831,754.55	-3.8%
2) Ending Balance, June 30 (E + F1e)			831,754.55	831,754.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			830,058.06	830,058.06	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	1,696.49	0.00	-100.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	1,696.49	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	556,452.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	780,167.91		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	157.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,336,777.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	23.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	505,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			505,023.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			831,754.55		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,795.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	198,800.88	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,596.79	0.00	-100.0%
TOTAL, REVENUES			200,596.79	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	18,715.11	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,715.11	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	214,524.48	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			214,524.48	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			233,239.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Bond Interest and Redemption Fund



Artwork created by a Santa Ana Unified School District student from Romero-Cruz Elementary School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,329,168.00	1,433,066.00	7.8%
3) Other State Revenue		8300-8599	85,016.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	19,274,205.00	33,536,097.00	74.0%
5) TOTAL, REVENUES			20,688,389.00	34,969,163.00	69.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,183,109.00	29,725,996.00	55.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,183,109.00	29,725,996.00	55.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,505,280.00	5,243,167.00	248.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	919,636.00	0.00	-100.0%
b) Transfers Out		7600-7629	919,636.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,505,280.00	5,243,167.00	248.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,516,965.00	20,027,239.00	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,516,965.00	20,027,239.00	8.2%
d) Other Restatements		9795	4,994.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,521,959.00	20,027,239.00	8.1%
2) Ending Balance, June 30 (E + F1e)			20,027,239.00	25,270,406.00	26.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,027,239.00	25,270,406.00	26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

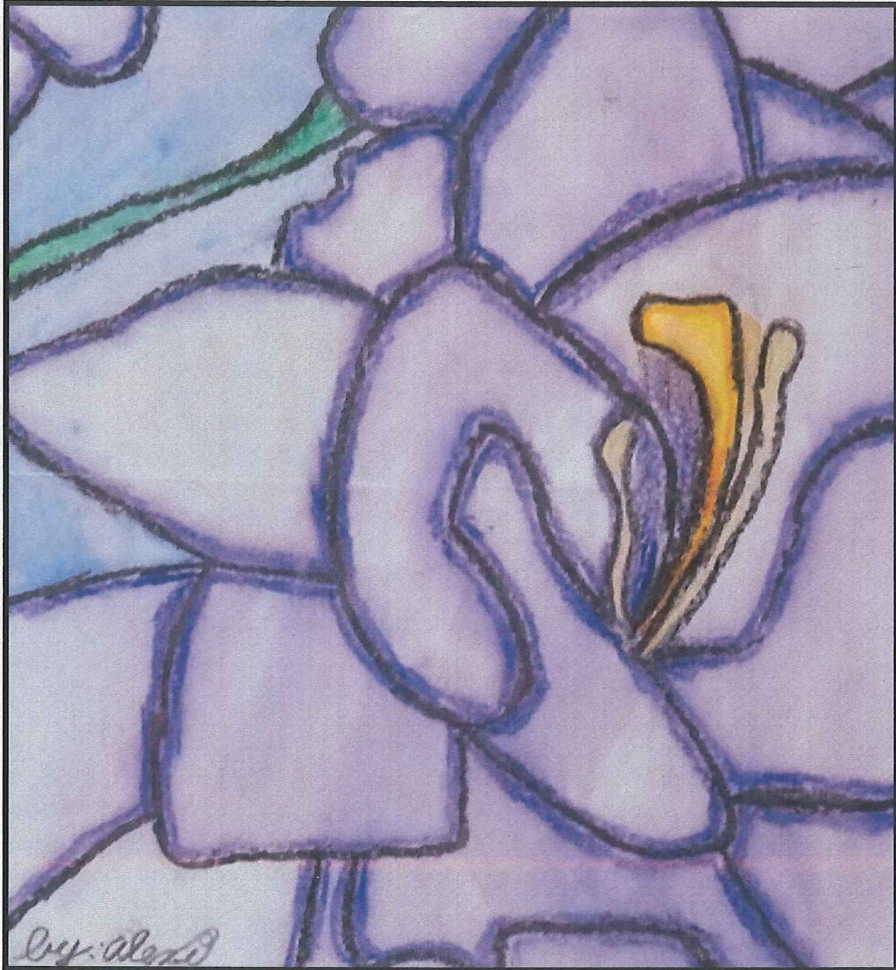
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,027,239.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,027,239.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			20,027,239.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,329,168.00	1,433,066.00	7.8%
TOTAL, FEDERAL REVENUE			1,329,168.00	1,433,066.00	7.8%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	85,016.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,016.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	16,468,778.00	32,898,723.00	99.8%
Unsecured Roll		8612	2,138,025.00	0.00	-100.0%
Prior Years' Taxes		8613	292,759.00	279,078.00	-4.7%
Supplemental Taxes		8614	332,298.00	325,551.00	-2.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	42,345.00	32,745.00	-22.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,274,205.00	33,536,097.00	74.0%
TOTAL, REVENUES			20,688,389.00	34,969,163.00	69.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,518,015.00	14,386,665.00	91.4%
Bond Interest and Other Service Charges		7434	11,665,094.00	15,339,331.00	31.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,183,109.00	29,725,996.00	55.0%
TOTAL, EXPENDITURES			19,183,109.00	29,725,996.00	55.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	919,636.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			919,636.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	919,636.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			919,636.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Debt Service Fund



Artwork created by a Santa Ana Unified School District student from Romero-Cruz Elementary School.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,412,822.67	1,324,463.00	-6.3%
5) TOTAL, REVENUES			1,412,822.67	1,324,463.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,850,587.43	5,861,108.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,850,587.43	5,861,108.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,437,764.76)	(4,536,645.00)	2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,150,947.73	5,209,103.00	1.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,150,947.73	5,209,103.00	1.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			713,182.97	672,458.00	-5.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,851,648.77	9,564,831.74	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,851,648.77	9,564,831.74	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,851,648.77	9,564,831.74	8.1%
2) Ending Balance, June 30 (E + F1e)			9,564,831.74	10,237,289.74	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,564,617.65	10,237,075.65	7.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	214.09	93.92	-56.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	120.17	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	119.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	9,564,617.45		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,094.84		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,664,831.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	100,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			100,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,564,831.74		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	317,999.51	277,275.00	-12.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,094,823.16	1,047,188.00	-4.4%
TOTAL, OTHER LOCAL REVENUE			1,412,822.67	1,324,463.00	-6.3%
TOTAL, REVENUES			1,412,822.67	1,324,463.00	-6.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	2,575,588.16	2,476,108.00	-3.9%
Other Debt Service - Principal		7439	3,274,999.27	3,385,000.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,850,587.43	5,861,108.00	0.2%
TOTAL, EXPENDITURES			5,850,587.43	5,861,108.00	0.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,150,947.73	5,209,103.00	1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			5,150,947.73	5,209,103.00	1.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,150,947.73	5,209,103.00	1.1%

Self-Insurance Fund



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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,513,739.52	18,078,812.35	3.2%
5) TOTAL, REVENUES			17,513,739.52	18,078,812.35	3.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	474,019.10	609,536.84	28.6%
3) Employee Benefits		3000-3999	9,957,469.88	241,681.74	-97.6%
4) Books and Supplies		4000-4999	179,187.86	81,650.00	-54.4%
5) Services and Other Operating Expenses		5000-5999	5,279,209.70	8,723,030.00	65.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,889,886.54	9,655,898.58	-39.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,623,852.98	8,422,913.77	418.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	272,834.15	255,000.00	-6.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			272,834.15	255,000.00	-6.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,896,687.13	8,677,913.77	357.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,327,068.63	16,223,755.76	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,327,068.63	16,223,755.76	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,327,068.63	16,223,755.76	13.2%
2) Ending Net Position, June 30 (E + F1e)			16,223,755.76	24,901,669.53	53.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	16,223,755.76	24,901,669.53	53.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,650,842.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	436,516.68		
c) in Revolving Fund		9130	550,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	633,978.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,405,095.23		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			43,676,432.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	18,502,522.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,950,153.65		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			27,452,676.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			16,223,755.76		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	89,351.84	70,000.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	17,376,356.73	18,008,812.35	3.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	48,030.95	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,513,739.52	18,078,812.35	3.2%
TOTAL, REVENUES			17,513,739.52	18,078,812.35	3.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,921.41	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	96,243.84	96,243.84	0.0%
Clerical, Technical and Office Salaries		2400	371,853.85	513,293.00	38.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			474,019.10	609,536.84	28.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	55,278.93	72,212.00	30.6%
OASDI/Medicare/Alternative		3301-3302	34,694.95	46,629.58	34.4%
Health and Welfare Benefits		3401-3402	224,373.20	87,121.30	-61.2%
Unemployment Insurance		3501-3502	234.71	304.77	29.8%
Workers' Compensation		3601-3602	7,006.02	8,899.24	27.0%
OPEB, Allocated		3701-3702	9,606,630.57	0.00	-100.0%
OPEB, Active Employees		3751-3752	13,052.44	26,514.85	103.1%
Other Employee Benefits		3901-3902	16,199.06	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			9,957,469.88	241,681.74	-97.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,417.54	22,300.00	-12.3%
Noncapitalized Equipment		4400	153,770.32	59,350.00	-61.4%
TOTAL, BOOKS AND SUPPLIES			179,187.86	81,650.00	-54.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	844.00	New
Travel and Conferences		5200	13,515.82	7,663.00	-43.3%
Dues and Memberships		5300	70,875.63	89,000.00	25.6%
Insurance		5400-5450	3,368,769.30	3,480,224.00	3.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,152.00	18,000.00	-36.1%
Transfers of Direct Costs - Interfund		5750	6,060.11	7,000.00	15.5%
Professional/Consulting Services and Operating Expenditures		5800	1,791,836.84	5,119,799.00	185.7%
Communications		5900	0.00	500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,279,209.70	8,723,030.00	65.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			15,889,886.54	9,655,898.58	-39.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	272,834.15	255,000.00	-6.5%
(a) TOTAL, INTERFUND TRANSFERS IN			272,834.15	255,000.00	-6.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			272,834.15	255,000.00	-6.5%

Supplemental Information



Artwork created by a Santa Ana Unified School District student from Segerstrom High School.

Description	Object Codes	2014-15 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	9,739.14
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	3.63
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		9,742.77
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	9,742.77
3) TOTAL, LIABILITIES (Must equal A5)		9,742.77

Unaudited Actuals
2014-15 Unaudited Actuals
Warrant/Pass-Through Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	9,739.14		9,739.14			9,739.14
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	3.63		3.63			3.63
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		9,742.77	0.00	9,742.77	0.00	0.00	9,742.77
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	9,742.77		9,742.77			9,742.77
TOTAL, LIABILITIES		9,742.77	0.00	9,742.77	0.00	0.00	9,742.77

Description	Object Codes	2014-15 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	1,223,181.59
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	326,627.29
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	455.29
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		1,550,264.17
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	1,550,264.17
3) TOTAL, LIABILITIES (Must equal A5)		1,550,264.17

Unaudited Actuals
2014-15 Unaudited Actuals
Student Body Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	1,223,181.59		1,223,181.59			1,223,181.59
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	326,627.29		326,627.29			326,627.29
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	455.29		455.29			455.29
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		1,550,264.17	0.00	1,550,264.17	0.00	0.00	1,550,264.17
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	1,550,264.17		1,550,264.17			1,550,264.17
TOTAL, LIABILITIES		1,550,264.17	0.00	1,550,264.17	0.00	0.00	1,550,264.17

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	51,089.56	50,941.30	51,743.20	50,007.91	49,609.56	50,969.11
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	51,089.56	50,941.30	51,743.20	50,007.91	49,609.56	50,969.11
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	181.80	181.80	181.80	180.51	180.51	180.51
b. Special Education-Special Day Class	44.06	44.06	44.06	44.06	44.06	44.06
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	5.12	5.12	5.12	5.12	5.12	5.12
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	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	230.98	230.98	230.98	229.69	229.69	229.69
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	51,320.54	51,172.28	51,974.18	50,237.60	49,839.25	51,198.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	4,188.90	4,159.02	4,188.90	4,031.79	4,031.79	4,031.79
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	4,188.90	4,159.02	4,188.90	4,031.79	4,031.79	4,031.79
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	4,188.90	4,159.02	4,188.90	4,031.79	4,031.79	4,031.79

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	136,172,405.00		136,172,405.00			136,172,405.00
Work in Progress	77,237,174.00	(55,723,645.00)	21,513,529.00	74,227,351.00	76,704,685.00	19,036,195.00
Total capital assets not being depreciated	213,409,579.00	(55,723,645.00)	157,685,934.00	74,227,351.00	76,704,685.00	155,208,600.00
Capital assets being depreciated:						
Land Improvements	22,151,865.00	2,768,744.00	24,920,609.00			24,920,609.00
Buildings	890,428,508.00	5,207,500.00	895,636,008.00	76,704,685.00		972,340,693.00
Equipment	12,543,916.15	1,565,294.00	14,109,210.15	5,662,693.00		19,771,903.15
Total capital assets being depreciated	925,124,289.15	9,541,538.00	934,665,827.15	82,367,378.00	0.00	1,017,033,205.15
Accumulated Depreciation for:						
Land Improvements	(17,016,270.00)	(803,206.00)	(17,819,476.00)	447,900.00		(17,371,576.00)
Buildings	(122,284,261.00)	(22,199,345.00)	(144,483,606.00)	10,810,981.00		(133,672,625.00)
Equipment	(3,171,926.00)	(770,147.00)	(3,942,073.00)	385,647.00		(3,556,426.00)
Total accumulated depreciation	(142,472,457.00)	(23,772,698.00)	(166,245,155.00)	11,644,528.00	0.00	(154,600,627.00)
Total capital assets being depreciated, net	782,651,832.15	(14,231,160.00)	768,420,672.15	94,011,906.00	0.00	862,432,578.15
Governmental activity capital assets, net	996,061,411.15	(69,954,805.00)	926,106,606.15	168,239,257.00	76,704,685.00	1,017,641,178.15
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NCLB Title I BASIC	REGULAR SUMMER MIGRANT ED	MIGRANT ED SCHOOL READINESS	NCLB TITLE I SIG QEIA	IDEA LOCAL ASSISTANCE	IDEA FEDERAL PRESCHOOL	IDEA PRESCHOOL LOCAL
AWARD							
1. Prior Year Carryover	3,109,155.87	184,289.86	10,929.95				
2. a. Current Year Award	17,072,595.00	421,173.00	28,279.00	2,000,000.00	9,542,178.00	333,154.00	784,553.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj. Curr Yr Award (sum lines 2a, 2b, & 2c)	17,072,595.00	421,173.00	28,279.00	2,000,000.00	9,542,178.00	333,154.00	784,553.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	20,181,750.87	605,462.86	39,208.95	2,000,000.00	9,542,178.00	333,154.00	784,553.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	14,497,363.58	183,177.07	21,865.95	500,000.00	3,840,304.85	158,159.00	319,507.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	14,497,363.58	183,177.07	21,865.95	500,000.00	3,840,304.85	158,159.00	319,507.00
EXPENDITURES							
9. Donor-Authorized Expenditures	14,315,913.08	491,986.73	30,027.49	1,090,590.17	9,542,178.00	333,154.00	784,553.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	14,315,913.08	491,986.73	30,027.49	1,090,590.17	9,542,178.00	333,154.00	784,553.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	181,450.50	(308,809.66)	(8,161.54)	(590,590.17)	(5,701,873.15)	(174,995.00)	(465,046.00)
a. Unearned Revenue	181,450.50						
b. Accounts Payable		308,809.66	8,161.54	590,590.17	5,701,873.15	174,995.00	465,046.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	5,865,837.79	113,476.13	9,181.46	909,409.83	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	5,865,837.79	113,476.13	9,181.46	909,409.83			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,315,913.08	491,986.73	30,027.49	1,090,590.17	9,542,178.00	333,154.00	784,553.00

FEDERAL PROGRAM NAME	MENTAL HEALTH ADA ALLOCATION	PRESCHOOL STAFF DEVELOPMENT	EARLY EDUCATION PROGRAM	ALTERNATIVE DISPUTE RESOLUTION	TRANSITION PARTNERSHIP PROGRAM	TITLE PART C SECTION 131 CARL PERKINS	NCLB TITLE II
FEDERAL CATALOG NUMBER	84.027A	84.173A		84.027A			84.367A
RESOURCE CODE	3327	3345	3385	3395	3410	3550	4035
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	60,021.33	3,243.14		13,677.33			1,061,357.75
2. a. Current Year Award	640,534.00	3,365.00	282,678.00	15,000.00	297,530.00		2,752,799.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	640,534.00	3,365.00	282,678.00	15,000.00	297,530.00	0.00	2,752,799.00
3. Required Matching Funds/Other							
4. Total Available Award	700,555.33	6,608.14	282,678.00	28,677.33	297,530.00	0.00	3,814,156.75
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	302,697.33	0.15	0.00	0.00	151,126.25		2,978,958.53
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	302,697.33	0.15	0.00	0.00	151,126.25	0.00	2,978,958.53
EXPENDITURES							
9. Donor-Authorized Expenditures	700,555.33	1,191.40	282,678.00	18,274.78	294,942.06		2,177,868.52
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	700,555.33	1,191.40	282,678.00	18,274.78	294,942.06	0.00	2,177,868.52
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(397,858.00)	(1,191.25)	(282,678.00)	(18,274.78)	(143,815.81)	0.00	801,090.01
a. Unearned Revenue							801,090.01
b. Accounts Payable							
c. Accounts Receivable	397,858.00	1,191.25	282,678.00	18,274.78	143,815.81		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,416.74	0.00	10,402.55	2,587.94	0.00	1,636,288.23
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	700,555.33	1,191.40	282,678.00	18,274.78	294,942.06	0.00	2,177,868.52

2014-15 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ASSETS	TITLE 1 PART C SECTION 131 CARL PERKINS	NCLB LIMITED ENGLISH PROF	CALIFORNIA STATE PRESCHOOL	HEADSTART	CAL-WORKS	NEOP-end 9/30/14
	4124	84,048A 3550	84,287 4203	93,596, 93,575 5025	93,575 5210	5847	5866
	8290	8290	8290	8290 FUND 12	8290	8290	8290
AWARD							
1. Prior Year Carryover	0.00		1,836,437.99		9,117.20		36,585.48
2. a. Current Year Award	1,670,000.00	519,887.00	2,622,274.00	113,443.00	3,396,158.00	1,345.00	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,670,000.00	519,887.00	2,622,274.00	113,443.00	3,396,158.00	1,345.00	0.00
3. Required Matching Funds/Other				53.00			
4. Total Available Award	1,670,000.00	519,887.00	4,458,711.99	113,496.00	3,405,275.20	1,345.00	36,585.48
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,503,000.00	281,403.00	2,313,046.24	91,354.00	2,887,244.61	1,345.00	21,280.35
7. Contributed Matching Funds							1,036.57
8. Total Available (sum lines 5, 6, & 7)	1,503,000.00	281,403.00	2,313,046.24	91,354.00	2,887,244.61	1,345.00	22,316.92
EXPENDITURES							
9. Donor-Authorized Expenditures	1,597,263.10	519,887.00	2,807,633.28	84,625.64	3,367,205.80	1,345.00	22,316.92
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,597,263.10	519,887.00	2,807,633.28	84,625.64	3,367,205.80	1,345.00	22,316.92
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(94,263.10)	(238,484.00)	(494,587.04)	6,728.36	(479,961.19)	0.00	0.00
a. Unearned Revenue				6,728.36			
b. Accounts Payable							
c. Accounts Receivable	94,263.10	238,484.00	494,587.04		479,961.19		
14. Unused Grant Award Calculation (line 4 minus line 9)	72,736.90	0.00	1,651,078.71	28,870.36	38,069.40	0.00	14,268.56
15. If Carryover is allowed, enter line 14 amount here			1,651,078.71		31,519.64		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,597,263.10	519,887.00	2,807,633.28	84,625.64	3,367,205.80	1,345.00	21,280.35

2014-15 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NEOP-10/1/14 thru 9/30/15	IRVINE MATH PROJECT (UCI)	GEAR UP IV	CAROL M. WHITE PEP GRANT	TOTAL
AWARD					
1. Prior Year Carryover			62,000.00	248,956.90	6,635,772.80
2. a. Current Year Award	78,883.00	138,623.49	52,000.00	0.00	42,766,451.49
b. Transferability (NCLB)			4,108.11		4,108.11
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	78,883.00	138,623.49	56,108.11	0.00	42,770,559.60
3. Required Matching Funds/Other					53.00
4. Total Available Award (sum lines 1, 2d, & 3)	78,883.00	138,623.49	118,108.11	248,956.90	49,406,385.40
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	19,252.91	62,931.23	40,222.63	196,330.22	30,370,569.90
7. Contributed Matching Funds					1,036.57
8. Total Available (sum lines 5, 6, & 7)	19,252.91	62,931.23	40,222.63	196,330.22	30,371,606.47
EXPENDITURES					
9. Donor-Authorized Expenditures	62,296.09	138,623.49	45,264.52	197,117.87	38,907,491.27
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	62,296.09	138,623.49	45,264.52	197,117.87	38,907,491.27
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(43,043.18)	(75,692.26)	(5,041.89)	(787.65)	(8,535,884.80)
a. Unearned Revenue					989,268.87
b. Accounts Payable					0.00
c. Accounts Receivable	43,043.18	75,692.26	5,041.89	787.65	9,525,153.67
14. Unused Grant Award Calculation (line 4 minus line 9)	16,586.91	0.00	72,843.59	51,839.03	10,498,894.13
15. If Carryover is allowed, enter line 14 amount here	16,586.91		72,843.59	51,839.03	10,373,880.61
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	62,296.09	138,623.49	45,264.52	197,117.87	38,906,454.70

STATE PROGRAM NAME	CHILD DEV: PREK & FAM LITERACY PROG SUPPORT	CHILD DEV: CA STATE PRESCHOOL	CAREER PATHWAYS TRUST	GOVERNOR'S CTE INITIATIVE - CPA - LIGHTHOUSE	STATE PRESCHOOL	INFANT DISCRETIONARY	WORKABILITY
RESOURCE CODE	6052	6105	6382	6385	6513	6515	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 12	FUND 12					
AWARD							
1. Prior Year Carryover		610.14		5,377.38	4,552.66	5,560.67	
2. a. Current Year Award	20,000.00	2,693,973.71	61,787.00			10,052.00	329,860.00
b. Other Adjustments		(16,973.85)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,000.00	2,676,999.86	61,787.00	0.00	0.00	10,052.00	329,860.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	20,000.00	2,677,610.00	61,787.00	5,377.38	4,552.66	15,612.67	329,860.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	5,000.00	1,745,845.00	4,361.33	377.38	4,552.66	5,560.67	227,638.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,000.00	1,745,845.00	4,361.33	377.38	4,552.66	5,560.67	227,638.00
EXPENDITURES							
9. Donor-Authorized Expenditures	20,000.00	2,243,623.94	48,912.40	5,377.38	4,552.66	15,612.67	329,860.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,000.00	2,243,623.94	48,912.40	5,377.38	4,552.66	15,612.67	329,860.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(15,000.00)	(497,778.94)	(44,551.07)	(5,000.00)	0.00	(10,052.00)	(102,222.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	15,000.00	497,778.94	44,551.07	5,000.00		10,052.00	102,222.00
14. Unearned Grant Award Calculation (line 4 minus line 9)	0.00	433,986.06	12,874.60	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		96,187.64					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,000.00	2,243,623.94	48,912.40	5,377.38	4,552.66	15,612.67	329,860.00

STATE PROGRAM NAME	TEACH ACADEMY 13-14 C/O	TEACH ACADEMY 14-15 AWARD	GLOBAL BUS. ACADEMY 13-14 C/O	GLOBAL BUS. ACADEMY 14-15 AWARD	GLOBAL BUS. - LIGHTHOUSE	E-BUSINESS ACADEMY 14-15 C/O	E-BUSINESS ACADEMY 14-15 AWARD
RESOURCE CODE	7220	7220	7220	7220	7220	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			7221	7221	7221	7225	7225
AWARD							
1. Prior Year Carryover			40,729.28				
2. a. Current Year Award	53,780.91	71,280.00		71,280.00	16,000.00		71,280.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)			0.00	71,280.00	16,000.00		71,280.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	53,780.91	71,280.00	40,729.28	71,280.00	16,000.00		71,280.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	53,780.91	35,640.00	40,729.28	35,640.00	6,000.00		35,640.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	53,780.91	35,640.00	40,729.28	35,640.00	6,000.00		35,640.00
EXPENDITURES							
9. Donor-Authorized Expenditures	53,780.91	9,318.22	40,729.28	21,848.23	2,826.44		64,351.89
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	53,780.91	9,318.22	40,729.28	21,848.23	2,826.44		64,351.89
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	26,321.78	0.00	13,791.77	3,173.56		(28,711.89)
a. Unearned Revenue		26,321.78		13,791.77	3,173.56		
b. Accounts Payable							
c. Accounts Receivable							28,711.89
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	61,961.78	0.00	49,431.77	13,173.56		6,928.11
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	53,780.91	9,318.22	40,729.28	21,848.23	2,826.44		64,351.89

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	PROGRAMS: SPECIALIZED SECONDARY	KINDER READINESS PROGRAM	TOTAL
RESOURCE CODE	7370	7841	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			64,734.39
2. a. Current Year Award	35,000.00	710,445.00	4,144,738.62
b. Other Adjustments			(16,973.85)
c. Adj Curr Yr Award (sum lines 2a & 2b)	35,000.00	710,445.00	4,127,764.77
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	35,000.00	710,445.00	4,192,499.16
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	31,500.00	202,456.35	2,442,625.84
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	31,500.00	202,456.35	2,442,625.84
EXPENDITURES			
9. Donor-Authorized Expenditures		692,366.07	3,561,064.35
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	692,366.07	3,561,064.35
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	31,500.00	(489,909.72)	(1,118,438.51)
a. Unearned Revenue	31,500.00		74,787.11
b. Accounts Payable			0.00
c. Accounts Receivable		489,909.72	1,193,225.62
14. Unused Grant Award Calculation (line 4 minus line 9)	35,000.00	18,078.93	631,434.81
15. If Carryover is allowed, enter line 14 amount here		4,365.73	100,553.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	692,366.07	3,561,064.35

LOCAL PROGRAM NAME	PUENTE PROGRAM II	PARTNERS IN EDUCATION BREAKFAST	RECOGNITION PROGRAMS	KAISER	SANTA ANA PUBLIC SCHOOLS FOUNDATION	LONGEVITY AWARDS	HIGH SCHOOLS DESTINATION GRADUATION
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9032	9045	9051	9061	9067	9115	9126
AWARD							
1. Prior Year Carryover	501.40	2,033.06	11,207.48	74.54	2,506.60	169.72	27,437.21
2. a. Current Year Award					4,000.00		51,300.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	4,000.00	0.00	51,300.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	501.40	2,033.06	11,207.48	74.54	6,506.60	169.72	78,737.21
REVENUES							
5. Unearned Revenue Deferred from Prior Year	501.40	2,033.06	11,207.48	74.54	2,506.60	169.72	27,437.21
6. Cash Received in Current Year					4,000.00		51,300.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	501.40	2,033.06	11,207.48	74.54	6,506.60	169.72	78,737.21
EXPENDITURES							
9. Donor-Authorized Expenditures	501.40	0.00	838.10	74.54	5,466.35	0.00	55,265.65
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	501.40	0.00	838.10	74.54	5,466.35	0.00	55,265.65
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	2,033.06	10,369.38	0.00	1,040.25	169.72	23,471.56
a. Unearned Revenue		2,033.06	10,369.38		1,040.25	169.72	23,471.56
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	2,033.06	10,369.38	0.00	1,040.25	169.72	23,471.56
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	501.40	0.00	838.10	74.54	5,466.35	0.00	55,265.65

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LOCAL PROGRAM NAME	SCHOOLS DESTINATION GRADUATION	IMPROVING TEACHER QUALITY (CRLP)	WELLNESS FOUNDATION (MUIR)	WELLNESS FOUNDATION (FACILITIES)	BRIDGING HEALTHY EATING	BASED ROP INCOME PROGRAM	BTSA INDUCTION PROGRAM
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9129	9130	9134	9134	9135	9139	9149
AWARD							
1. Prior Year Carryover	37,499.42			27,020.64	38,749.66	38,220.00	21,758.98
2. a. Current Year Award	36,100.00	113,680.00	20,000.00				6,075.00
b. Other Adjustments							(1,562.50)
c. Adj Curr Yr Award (sum lines 2a & 2b)	36,100.00	113,680.00	20,000.00	0.00	0.00	0.00	4,512.50
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	73,599.42	113,680.00	20,000.00	27,020.64	38,749.66	38,220.00	26,271.48
REVENUES							
5. Unearned Revenue Deferred from Prior Year	37,499.42			27,020.64	38,749.66		21,758.98
6. Cash Received in Current Year	36,100.00	84,873.26	20,000.00			27,690.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	73,599.42	84,873.26	20,000.00	27,020.64	38,749.66	27,690.00	21,758.98
EXPENDITURES							
9. Donor-Authorized Expenditures	40,343.94	113,005.09	11,203.37	22,804.59	0.00	38,220.00	19,485.98
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	40,343.94	113,005.09	11,203.37	22,804.59	0.00	38,220.00	19,485.98
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	33,255.48	(28,131.83)	8,796.63	4,216.05	38,749.66	(10,530.00)	2,273.00
a. Unearned Revenue	33,255.48		8,796.63		38,749.66		
b. Accounts Payable				4,216.05			2,273.00
c. Accounts Receivable		28,131.83				10,530.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	33,255.48	674.91	8,796.63	4,216.05	38,749.66	0.00	6,785.50
15. If Carryover is allowed, enter line 14 amount here	33,255.48	0.00	8,796.63		38,749.66		6,785.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	40,343.94	113,005.09	11,203.37	22,804.59	0.00	38,220.00	19,485.98

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	ASCIP RISK CONTROL	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	9156	
AWARD		
1. Prior Year Carryover		207,178.71
2. a. Current Year Award	268,329.00	499,484.00
b. Other Adjustments		(1,562.50)
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	268,329.00	497,921.50
3. Required Matching Funds/Other		0.00
4. Total Available Award	268,329.00	705,100.21
(sum lines 1, 2c, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year		168,958.71
6. Cash Received in Current Year	223,629.00	447,592.26
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	223,629.00	616,550.97
EXPENDITURES		
9. Donor-Authorized Expenditures	237,808.77	545,017.78
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	237,808.77	545,017.78
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(14,179.77)	71,533.19
a. Unearned Revenue		117,885.74
b. Accounts Payable		6,489.05
c. Accounts Receivable	14,179.77	52,841.60
14. Unused Grant Award Calculation (line 4 minus line 9)	30,520.23	160,082.43
15. If Carryover is allowed, enter line 14 amount here	30,520.23	155,191.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	237,808.77	545,017.78

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance	606,407.05	606,407.05
2. a. Current Year Award	1,631,152.03	1,631,152.03
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,631,152.03	1,631,152.03
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,237,559.08	2,237,559.08
REVENUES		
5. Cash Received in Current Year	1,454,503.70	1,454,503.70
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	176,648.33	176,648.33
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	176,648.33	176,648.33
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,631,152.03	1,631,152.03
EXPENDITURES		
10. Donor-Authorized Expenditures	2,024,541.08	2,024,541.08
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	2,024,541.08	2,024,541.08
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	213,018.00	213,018.00

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CHILD DEV: CENTER-BASED RES. ACCT	ROC/P APPORTIONMENT	ROC/P APPORTIONMENT	CA CLEAN ENERGY	RESTRICTED LOTTERY	SPECIAL EDUCATION MASTER PLAN	STATE INFANT PROGRAM ENTITLEMENT
RESOURCE CODE	6130	808	808	6230	6300	6500	6510
REVENUE OBJECT	8990	8783	8783	8590	8560	8311	8311
LOCAL DESCRIPTION (if any)	FUND12	LOTTERY					
AWARD							
1. Prior Year Restricted Ending Balance	68,017.70		224,412.14	2,150,939.30	0.00		61,778.21
2. a. Current Year Award	1,694.97	86,121.63	3,994,875.00	2,277,815.00	2,022,650.32	29,194,787.30	404,127.00
b. Other Adjustments	16,920.85		20,451.37			860,536.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,615.82	86,121.63	4,015,326.37	2,277,815.00	2,022,650.32	30,055,323.30	404,127.00
3. Required Matching Funds/Other (sum lines 2a & 2b)						41,750,974.35	
4. Total Available Award (sum lines 1, 2c, & 3)	86,633.52	86,121.63	4,239,738.51	4,428,754.30	2,022,650.32	71,806,297.65	465,905.21
REVENUES							
5. Cash Received in Current Year	18,615.82	0.00	2,996,156.25	0.00	949,660.60	29,057,698.30	404,127.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	86,121.63	1,019,170.12	2,277,815.00	1,072,989.72	997,625.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	86,121.63	1,019,170.12	2,277,815.00	1,072,989.72	997,625.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	18,615.82	86,121.63	4,015,326.37	2,277,815.00	2,022,650.32	71,806,297.65	404,127.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures		86,121.63	3,732,863.07	1,905,359.12	1,872,103.86	71,806,297.65	458,912.30
12. Total Expenditures (line 10 plus line 11)	0.00	86,121.63	3,732,863.07	1,905,359.12	1,872,103.86	71,806,297.65	458,912.30
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	86,633.52	0.00	506,875.44	2,523,395.18	150,546.46	0.00	6,992.91

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	MENTAL HEALTH	QUALITY ED INVEST ACT (QEIA)	COMMON CORE BG	TOTAL
RESOURCE CODE	6512	7400	7405	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	2,495,858.35	401,906.91	7,711,792.93	13,114,705.54
2. a. Current Year Award	3,278,871.00	5,578,531.00	0.00	46,839,473.22
b. Other Adjustments				897,908.22
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,278,871.00	5,578,531.00	0.00	47,737,381.44
3. Required Matching Funds/Other		128,729.64		41,879,703.99
4. Total Available Award (sum lines 1, 2c, & 3)	5,774,729.35	6,109,167.55	7,711,792.93	102,731,790.97
REVENUES				
5. Cash Received in Current Year	2,485,837.00	5,578,531.00	0.00	41,490,625.97
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	793,034.00	0.00	0.00	6,246,755.47
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	793,034.00	0.00	0.00	6,246,755.47
8. Contributed Matching Funds		128,729.64		41,879,703.99
9. Total Available (sum lines 5, 7c, & 8)	3,278,871.00	5,707,260.64	0.00	89,617,085.43
EXPENDITURES				
10. Donor-Authorized Expenditures	4,387,795.67	6,109,167.55	7,711,792.93	98,070,413.78
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	4,387,795.67	6,109,167.55	7,711,792.93	98,070,413.78
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,386,933.68	0.00	0.00	4,661,377.19

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TWO WAY DIGITAL ITFS	ROC/P APPORTIONMENT	MASTER TEACHER STIPENDS	TRAFFIC IMPOUND PROGRAM	ED TECH K-12 VOUCHER	BEGINNING TEACHER BTSA	RISK MANAGEMENT
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8650	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9040	808	9050	9078	9094	9125	9138
AWARD							
1. Prior Year Restricted Ending Balance	81,565.40		16,712.04	19,997.22	22,159.10	514,179.57	
2. a. Current Year Award	494,484.00	9,694.61	48,573.15	3,995.71	1,261,819.48	202,264.10	43,904.76
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	494,484.00	9,694.61	48,573.15	3,995.71	1,261,819.48	202,264.10	43,904.76
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	576,049.40	9,694.61	65,285.19	23,992.93	1,283,978.58	829,468.67	43,904.76
REVENUES							
5. Cash Received in Current Year	330,839.00	9,498.74	48,573.15	3,995.71	1,261,819.48	202,264.10	25,519.81
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	163,645.00	195.87	0.00	0.00	0.00	0.00	18,384.95
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	163,645.00	195.87	0.00	0.00	0.00	0.00	18,384.95
8. Contributed Matching Funds						113,025.00	
9. Total Available (sum lines 5, 7c, & 8)	494,484.00	9,694.61	48,573.15	3,995.71	1,261,819.48	315,289.10	43,904.76
EXPENDITURES							
10. Donor-Authorized Expenditures	485,156.29	9,694.61	37,501.65	2,649.74	1,005,223.19	160,940.27	43,904.76
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	485,156.29	9,694.61	37,501.65	2,649.74	1,005,223.19	160,940.27	43,904.76
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	90,893.11	0.00	27,783.54	21,343.19	278,755.39	668,528.40	0.00

LOCAL PROGRAM NAME	CELL LEASES	SCE CSI	OC COMMUNITY FOUNDATION	PROFESSIONAL LEARNING COMMUNITY	SFFCU EDUCATION FOUNDATION	SD BECHTEL JR. FOUNDATION	ORANGE COUNTY CAREER PATHWAY
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9141	9142	9143	9145	9148	9151	9158
AWARD							
1. Prior Year Restricted Ending Balance	319,645.04	1,604,519.42	710.38	1,869.69		605,535.00	
2. a. Current Year Award	170,267.41	494,497.28	4,364.00	5,750.00	4,977.83	1,211,070.00	212,800.00
b. Other Adjustments						595,115.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	170,267.41	494,497.28	4,364.00	5,750.00	4,977.83	1,806,185.00	212,800.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	489,912.45	2,099,016.70	5,074.38	7,619.69	4,977.83	2,411,720.00	212,800.00
REVENUES							
5. Cash Received in Current Year	160,161.04	367,090.56	4,364.00	5,750.00	4,977.83		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	10,106.37	127,406.72	0.00	0.00	0.00	1,806,185.00	212,800.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	10,106.37	127,406.72	0.00	0.00	0.00	1,806,185.00	212,800.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	170,267.41	494,497.28	4,364.00	5,750.00	4,977.83	1,806,185.00	212,800.00
EXPENDITURES							
10. Donor-Authorized Expenditures	179,011.17		2,277.61	7,069.14	4,891.15	1,211,070.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	179,011.17	0.00	2,277.61	7,069.14	4,891.15	1,211,070.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	310,901.28	2,099,016.70	2,796.77	550.55	86.68	1,200,650.00	212,800.00

2014-15 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	WALL OF FAME SPORTS PARK	SCHOOL FUNDRAISER ACCOUNT	ASB DONATION TRANSPORTATION	ASB DONATION PAYROLL	GIFT ACCOUNT	TOTAL
RESOURCE CODE	9010	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	9995	9996	9997	9998	9999	
AWARD						
1. Prior Year Restricted Ending Balance		114,643.45	70,170.96	8,745.59	460,223.45	3,840,676.31
2. a. Current Year Award	3,670.75	104,923.39	59,775.60	49,998.14	385,307.23	4,772,137.44
b. Other Adjustments						595,115.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,670.75	104,923.39	59,775.60	49,998.14	385,307.23	5,367,252.44
3. Required Matching Funds/Other						113,025.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,670.75	219,566.84	129,946.56	58,743.73	845,530.68	9,320,953.75
REVENUES						
5. Cash Received in Current Year	3,670.75	104,923.39	59,775.60	45,253.07	385,307.23	3,023,783.46
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	4,745.07	0.00	2,343,468.98
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	4,745.07	0.00	2,343,468.98
8. Contributed Matching Funds						113,025.00
9. Total Available (sum lines 5, 7c, & 8)	3,670.75	104,923.39	59,775.60	49,998.14	385,307.23	5,480,277.44
EXPENDITURES						
10. Donor-Authorized Expenditures		101,194.74	66,589.57	58,296.54	329,371.62	3,704,842.05
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	0.00	101,194.74	66,589.57	58,296.54	329,371.62	3,704,842.05
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	3,670.75	118,372.10	63,356.99	447.19	516,159.06	5,616,111.70

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	251,123,905.74	301	0.00	303	251,123,905.74	305	7,836,696.90		307	243,287,208.84	309
2000 - Classified Salaries	76,749,908.89	311	231,606.11	313	76,518,302.78	315	3,045,963.29		317	73,472,339.49	319
3000 - Employee Benefits (Excluding 3800)	104,305,150.78	321	84,257.15	323	104,220,893.63	325	2,821,062.38		327	101,399,831.25	329
4000 - Books, Supplies Equip Replace. (6500)	29,987,855.15	331	390,788.13	333	29,597,067.02	335	1,601,986.83		337	27,995,080.19	339
5000 - Services. . . & 7300 - Indirect Costs	51,516,259.07	341	413,882.81	343	51,102,376.26	345	20,669,382.48		347	30,432,993.78	349
TOTAL					512,562,545.43	365			TOTAL	476,587,453.55	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	396
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			3,722,053.13
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			293,794,542.58
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.65%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	476,587,453.55
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Unaudited Actuals
2014-15 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	330,159,479.00	6,699,651.00	336,859,130.00		7,518,015.00	329,341,115.00	8,041,665.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	81,612,284.00	1,537,797.00	83,150,081.00		3,275,000.00	79,875,081.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	27,263,184.00	(112,068.00)	27,151,116.00		4,498,207.00	22,652,909.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	35,569,789.00	7,925,883.00	43,495,672.00			43,495,672.00	
Compensated Absences Payable	680,719.37		680,719.37	103,367.79		784,087.16	
Governmental activities long-term liabilities	475,285,455.37	16,051,263.00	491,336,718.37	103,367.79	15,291,222.00	476,148,864.16	8,041,665.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	355,884,954.49		355,884,954.49			351,728,794.76
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	56,033.43		56,033.43			55,509.44
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	51,320.54		51,320.54	50,237.60		50,237.60
2. Total Charter Schools ADA (Form A, Line C9)	4,188.90		4,188.90	4,031.79		4,031.79
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			55,509.44			54,269.39
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	594,230.20		594,230.20	585,474.00		585,474.00
2. Timber Yield Tax (Object 8022)	12.13		12.13	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	79,059,153.99		79,059,153.99	79,497,212.00		79,497,212.00
5. Unsecured Roll Taxes (Object 8042)	5,193,871.97		5,193,871.97	4,998,322.00		4,998,322.00
6. Prior Years' Taxes (Object 8043)	1,316,018.53		1,316,018.53	1,310,932.00		1,310,932.00
7. Supplemental Taxes (Object 8044)	6,233,992.70		6,233,992.70	6,127,939.00		6,127,939.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	559,345.33		559,345.33	894,104.00		894,104.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	20,474,507.82		20,474,507.82	9,540,167.00		9,540,167.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(6,714,738.00)		(6,714,738.00)	(6,819,168.00)		(6,819,168.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	106,716,394.67	0.00	106,716,394.67	96,134,982.00	0.00	96,134,982.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	106,716,394.67	0.00	106,716,394.67	96,134,982.00	0.00	96,134,982.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,663,741.81			5,259,392.14
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,663,741.81			5,259,392.14
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	313,146,015.00		313,146,015.00	395,961,047.00		395,961,047.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	99,463.28		99,463.28	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	313,245,478.28	0.00	313,245,478.28	395,961,047.00	0.00	395,961,047.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	538,875,060.44		538,875,060.44	602,552,793.71		602,552,793.71
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	295,607.85		295,607.85	150,000.00		150,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2014-15 Actual			2015-16 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			355,884,954.49			351,728,794.76
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9906			0.9777
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			351,728,794.76			357,021,658.91
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			106,716,394.67			96,134,982.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			6,661,132.80			6,512,326.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			249,676,141.90			266,146,069.05
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			249,676,141.90			266,146,069.05
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			195,611.68			90,209.01
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			106,912,006.35			96,225,191.01
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			249,480,530.22			266,055,860.04
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			106,912,006.35			
b. State Subventions (Line D8)			249,480,530.22			
c. Less: Excluded Appropriations (Line C23)			4,663,741.81			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			351,728,794.76			

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) 15,897,883.88
- 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) 416,126,449.30

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) 3.82%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	20,595,030.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,945,396.05
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	90,039.41
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	154,187.11
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)	1,830,496.08
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)	27,615,149.40
9. Carry-Forward Adjustment (Part IV, Line F)	(752,088.79)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,863,060.61

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	327,377,648.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	59,456,804.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	23,418,443.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,817,086.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	106,053.18
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)	1,920,062.94
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)	313,592.66
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)	194,517.65
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)	46,088,249.55
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,187,224.78
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	30,288,269.89
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)	495,167,952.75

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)	5.58%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.43%
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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>27,615,149.40</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>(752,088.79)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(752,088.79)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.43%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-376,044.40) is applied to the current year calculation and the remainder (\$-376,044.39) is deferred to one or more future years:	<u>5.50%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-250,696.26) is applied to the current year calculation and the remainder (\$-501,392.53) is deferred to one or more future years:	<u>5.53%</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>(752,088.79)</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	13,260,880.58	917,104.65	6.92%
01	3060	487,058.35	4,563.69	0.94%
01	3061	30,027.49	120.61	0.40%
01	3180	936,333.34	69,569.57	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	629,108.43	46,742.76	7.43%
01	3345	1,109.00	82.40	7.43%
01	3385	263,127.62	19,550.38	7.43%
01	3395	17,010.87	1,263.91	7.43%
01	3410	272,711.59	20,262.47	7.43%
01	3550	465,457.63	23,273.13	5.00%
01	4035	2,177,868.22	150,624.23	6.92%
01	4124	81,679.15	4,083.95	5.00%
01	4203	2,226,360.59	41,160.88	1.85%
01	5640	1,710,892.21	127,114.30	7.43%
01	5810	436,101.29	29,113.35	6.68%
01	6010	4,197,057.36	209,852.86	5.00%
01	6382	47,031.15	1,881.25	4.00%
01	6385	5,005.47	371.91	7.43%
01	6510	427,173.32	31,738.98	7.43%
01	6512	2,538,327.78	188,597.75	7.43%
01	6513	4,237.79	314.87	7.43%
01	6515	14,532.88	1,079.79	7.43%
01	6520	304,469.49	22,622.08	7.43%
01	7220	158,017.03	11,740.66	7.43%
01	7400	5,686,649.49	422,518.06	7.43%
01	7405	7,178,435.20	533,357.73	7.43%
01	7810	647,524.23	44,841.84	6.93%
01	8150	13,605,522.03	1,010,890.29	7.43%
01	9010	3,760,903.27	9,118.78	0.24%
12	5025	78,772.82	5,852.82	7.43%
12	6105	2,088,451.96	155,171.98	7.43%
13	5310	29,209,970.03	1,646,358.67	5.64%
13	5370	1,078,299.86	61,355.26	5.69%

Unaudited Actuals
2014-15 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	7,026,514.64		2,022,650.32	9,049,164.96
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,026,514.64	0.00	2,022,650.32	9,049,164.96
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,599,737.64			5,599,737.64
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,426,777.00			1,426,777.00
4. Books and Supplies	4000-4999	0.00		1,352,586.17	1,352,586.17
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			519,517.69	519,517.69
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		7,026,514.64	0.00	1,872,103.86	8,898,618.50
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	150,546.46	150,546.46
D. COMMENTS:					
The District utilizes their own print shop to print some of the Books and Supplies that would otherwise appear on line B-4, if we were to purchase from an outside vendor.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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	531,480,722.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	41,747,939.46
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	106,053.18
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,879,823.05
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	265,262.62
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	8,069,889.65
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	997,625.00
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)				17,400,496.50
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				472,332,286.47

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		55,331.30
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,536.44
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	435,117,572.68	8,384.11
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	435,117,572.68	8,384.11
B. Required effort (Line A.2 times 90%)	391,605,815.41	7,545.70
C. Current year expenditures (Line I.E and Line II.B)	472,332,286.47	8,536.44
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%

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

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	542,662.18	3,666,869.91	9,091,515.68	3,409,301.88	47,399,103.53	0.00	718,726.80
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	44.00	44.00	44.00	44.00	44.00	44.00	
1110 Regular Education, K-12	1,820.44	1,820.44	1,820.44	1,820.44	1,727.00	1,727.00	700.00
3100 Alternative Schools							
3200 Continuation Schools	28.67	28.67	28.67	28.67	11.00	11.00	
3300 Independent Study Centers	5.00	5.00	5.00	5.00			
3400 Opportunity Schools							
3550 Community Day Schools	5.66	5.66	5.66	5.66	8.00	8.00	
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	6.00	6.00	6.00	6.00			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	434.55	434.55	434.55	434.55	227.00	227.00	1,460.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)	31.00	31.00	31.00	31.00	129.71	129.71	
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	2,375.32	2,375.32	2,375.32	2,375.32	2,146.71	2,146.71	2,160.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	4,918,321.76	1,281,054.32	6,199,376.08	372,200.47		6,571,576.55
1110	Regular Education, K-12	306,214,785.75	51,171,652.03	357,386,437.78	21,456,901.04		378,843,338.82
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	4,953,601.98	444,571.83	5,398,173.81	324,097.58		5,722,271.39
3300	Independent Study Centers	842,933.04	35,174.94	878,107.98	52,720.18		930,828.16
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,155,624.54	216,457.10	1,372,081.64	82,377.55		1,454,459.19
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	497,159.52	0.00	497,159.52	29,848.65		527,008.17
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,674,367.86	42,209.93	2,716,577.79	163,098.92		2,879,676.71
4850	Migrant Education	522,014.22	0.00	522,014.22	31,340.89		553,355.11
5000-5999	Special Education	95,963,883.71	8,554,993.70	104,518,877.41	6,275,143.58		110,794,020.99
6000	Regional Occupational Ctr/Prg (ROC/P)	1,260,171.87	0.00	1,260,171.87	75,658.67		1,335,830.54
Other Goals							
7110	Nonagency - Educational	284,533.28	0.00	284,533.28	17,082.92		301,616.20
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	106,053.18	0.00	106,053.18	6,367.26		112,420.44
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					453,600.45	453,600.45
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,931,677.69	4,931,677.69
----	Other Outgo					12,720,896.45	12,720,896.45
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		3,082,066.16	3,082,066.16	2,134,818.18		5,216,884.34
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,868,738.73)		(1,868,738.73)
----	Total General Fund and Charter Schools Funds Expenditures	419,393,450.71	64,828,180.01	484,221,630.72	29,152,917.16	18,106,174.59	531,480,722.47

Goal	Type of Program	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	Total
		(Functions 1000-1999)	(Functions 2100-2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000-4999)	(Functions 5000-5999)	(Functions 7000-7999, except 7210)*	(Functions 8100-8400)	(Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	2,952,163.25	175,406.10	457,157.62	370,834.85	749,348.60	0.00	0.00	0.00		213,411.34	0.00	4,918,321.76
1110	Regular Education, K-12	254,778,204.89	15,794,205.88	572,584.48	21,991,053.41	8,657,301.30	0.00	4,408,619.17	0.00		12,816.62	0.00	306,214,785.75
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3200	Continuation Schools	3,480,882.89	152,368.94	2,526.29	900,162.89	240,848.35	0.00	0.00	0.00		176,812.62	0.00	4,953,601.98
3300	Independent Study Centers	536,824.41	0.00	0.00	306,108.63	0.00	0.00	0.00	0.00		0.00	0.00	842,933.04
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3550	Community Day Schools	850,768.15	1,420.38	0.00	209,650.36	0.00	0.00	0.00	0.00		95,785.65	0.00	1,155,624.54
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3800	Vocational Education	344,925.30	0.00	0.00	66,661.62	85,572.60	0.00	0.00	0.00		0.00	0.00	497,159.52
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4760	Bilingual	1,919,377.71	741,357.65	13,632.50	0.00	0.00	0.00	0.00	0.00		0.00	0.00	2,674,367.86
4850	Migrant Education	148,131.38	114,904.33	0.00	12,240.71	246,737.80	0.00	0.00	0.00		0.00	0.00	522,014.22
5000-5999	Special Education	70,974,935.63	3,662,113.87	0.00	954,909.10	10,876,033.67	9,383,228.05	0.00	0.00		112,643.39	0.00	95,963,883.71
6000	ROC/P	954,079.86	50,097.33	1,964.25	181,239.49	0.00	0.00	0.00	0.00		72,790.94	0.00	1,260,171.87
Other Goals													
7110	Nonagency - Educational	154,124.09	130,409.19	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	284,533.28
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,053.18		0.00	0.00	106,053.18
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Total Direct Charged Costs		337,094,417.56	20,822,283.67	1,047,865.14	24,992,861.06	20,855,862.32	9,383,228.05	4,408,619.17	106,053.18	0.00	682,260.56	0.00	419,393,450.71

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	309,539.51	971,514.81	0.00	1,281,054.32
1110	Regular Education, K-12	12,806,775.06	38,131,956.25	232,920.72	51,171,652.03
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	201,693.13	242,878.70	0.00	444,571.83
3300	Independent Study Centers	35,174.94	0.00	0.00	35,174.94
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	39,818.04	176,639.06	0.00	216,457.10
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	42,209.93	0.00	0.00	42,209.93
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,057,054.40	5,012,133.22	485,806.08	8,554,993.70
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	218,084.66	0.00	0.00	218,084.66
--	Cafeteria (Funds 13 and 61)		2,863,981.50		2,863,981.50
Total Allocated Support Costs		16,710,349.67	47,399,103.54	718,726.80	64,828,180.01

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,089,070.73
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	90,039.41
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	23,484,033.15
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,358,512.59
5	Total Central Administration Costs in General Fund and Charter Schools Funds	31,021,655.88
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	419,393,450.71
2	Total Allocated Costs (from Form PCR, Column 2, Total)	64,828,180.01
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	484,221,630.72
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,187,224.78
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	30,288,269.89
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	32,475,494.67
D. Total Direct Charged and Allocated Costs (B3 + C5)		516,697,125.39
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.00%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	453,600.45				453,600.45
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			4,931,677.69		4,931,677.69
Other Outgo (Objects 1000-7999)				12,720,896.45	12,720,896.45
Total Other Costs	453,600.45	0.00	4,931,677.69	12,720,896.45	18,106,174.59

Current LEA: 30-66670-0000000 Santa Ana Unified		
Selected SELPA: BN		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BN	Santa Ana Unified	

Unaudited Actuals
2014-15 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(49,030.17)	0.00	(1,868,738.73)				
Other Sources/Uses Detail					0.00	8,069,889.65		
Fund Reconciliation							7,621,472.87	15,581,621.94
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,688.38	0.00	161,024.80	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							182,278.12	964,596.88
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	36,281.68	0.00	1,707,713.93	0.00				
Other Sources/Uses Detail					516,162.76	0.00		
Fund Reconciliation							3,841,972.67	2,202,525.40
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,257.85	47,790.97
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					3,000,000.00	0.00		
Fund Reconciliation							3,000,000.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,916,148.74	2,899,274.85
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,701,512.82	6,492.16
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,019,242.56	57,378.73
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					572,075.93	1,442,130.92		
Fund Reconciliation							1,153,998.13	6,630,239.25
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	505,000.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					919,636.00	919,636.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					5,150,947.73	0.00		
Fund Reconciliation							100,094.84	100,000.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2014-15 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	6,060.11	0.00						
Other Sources/Uses Detail					272,834.15	0.00		
Fund Reconciliation							12,405,095.23	8,950,153.65
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	49,030.17	(49,030.17)	1,868,738.73	(1,868,738.73)	10,431,656.57	10,431,656.57	37,945,073.83	37,945,073.83

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
2014-15 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	112,938.61	0.00	1,137,521.27	348,062.52	3,135,774.21	7,939,738.02	30,616,408.37		43,290,443.00
2000-2999	Classified Salaries	453,227.19	0.00	0.00	130,660.46	2,324,326.70	8,427,552.81	6,221,650.34		17,557,417.50
3000-3999	Employee Benefits	202,342.60	0.00	297,698.65	193,095.99	2,288,438.46	6,808,450.92	11,247,621.08		21,037,647.70
4000-4999	Books and Supplies	15,552.95	0.00	175,110.04	71,722.77	42,408.83	284,134.84	388,110.72		977,039.95
5000-5999	Services and Other Operating Expenditures	1,100,551.31	0.00	10,117.61	5,135.16	4,156.95	4,695,391.76	7,285,982.77		13,101,335.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(3,211.00)	0.00	0.00	0.00	0.00	0.00	0.00		(3,211.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,881,401.66	0.00	1,620,447.57	748,676.90	7,795,105.15	28,155,268.15	55,759,773.28	0.00	95,960,672.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	52,369.15	77,699.36	178,270.73	761,167.81		1,069,507.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,554,993.62	0.00	0.00	0.00	0.00	0.00	0.00		8,554,993.62
	Total Indirect Costs and PCR Allocations	8,554,993.62	0.00	0.00	0.00	0.00	0.00	0.00		8,554,993.62
	TOTAL COSTS	10,436,395.28	0.00	1,620,447.57	801,046.05	7,872,804.51	28,333,538.88	56,520,941.09	0.00	105,585,173.38
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	140,278.08	0.00	0.00	246,176.84	673,288.08		1,059,743.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	732,867.32	4,556,453.51	1,155,376.32		6,444,697.15
3000-3999	Employee Benefits	0.00	0.00	37,562.80	0.00	461,879.55	3,061,203.11	761,870.43		4,322,515.89
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	31,837.08	6,775.28	89,685.82		128,298.18
5000-5999	Services and Other Operating Expenditures	6,608.30	0.00	0.00	0.00	1,109.00	51,237.14	27,328.88		86,283.32
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,608.30	0.00	177,840.88	0.00	1,227,692.95	7,921,845.88	2,707,549.53	0.00	12,041,537.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	77,384.49	46,742.76	681,475.95		805,603.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	77,384.49	46,742.76	681,475.95	0.00	805,603.20
	TOTAL BEFORE OBJECT 8980	6,608.30	0.00	177,840.88	0.00	1,305,077.44	7,968,588.64	3,389,025.48	0.00	12,847,140.74
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources: 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,016.67
										12,846,124.07

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
2014-15 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	112,938.61	0.00	997,243.19	348,062.52	3,135,774.21	7,693,561.18	29,943,120.29		42,230,700.00
2000-2999	Classified Salaries	453,227.19	0.00	0.00	130,660.46	1,591,459.38	3,871,099.30	5,066,274.02		11,112,720.35
3000-3999	Employee Benefits	202,342.60	0.00	260,135.95	193,095.99	1,826,558.91	3,747,247.81	10,485,750.65		16,715,131.81
4000-4999	Books and Supplies	15,552.95	0.00	175,110.04	71,722.77	10,571.75	277,359.36	298,424.90		848,741.77
5000-5999	Services and Other Operating Expenditures	1,093,943.01	0.00	10,117.61	5,135.16	3,047.95	4,644,154.62	7,258,653.89		13,015,052.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	Slate Special Schools	(3,211.00)	0.00	0.00	0.00	0.00	0.00	0.00		(3,211.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	52,369.15	314.87	131,527.97	79,691.86		263,903.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,554,993.62	0.00	0.00	52,369.15	314.87	131,527.97	79,691.86		8,554,993.62
Total Indirect Costs and PCR Allocations										
TOTAL BEFORE OBJECT 8980										
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	10,429,786.98	0.00	1,442,606.69	801,046.05	6,567,727.07	20,364,950.24	53,131,915.61		92,738,032.64
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	4,000.00	0.00	2,000.00	0.00	27,908.40		33,908.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	24,593.24	28,773.40		53,366.64
3000-3999	Employee Benefits	0.00	0.00	253.19	0.00	194.56	12,787.89	18,330.28		31,565.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	208.42	1,579.15		1,787.57
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,343,118.06	7,039,871.63		9,382,989.69
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	Slate Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980										
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	4,253.19	0.00	2,194.56	2,380,707.61	7,116,462.86		9,503,618.22
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL COSTS										
TOTAL										
										41,750,974.35
										51,255,609.24

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2013-14 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	86,055,560.27	47,162,878.79
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	86,055,560.27	47,162,878.79
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	6,265.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	6,265.00	

SELPA: Santa Ana Unified (BN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Expenditures by LEA (LE-CY) and the 2013-14 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Santa Ana Unified (BN)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

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SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2014-15 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2013-14 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	105,585,173.38		
2. Less: Expenditures paid from federal sources	12,846,124.07		
3. Expenditures paid from state and local sources	92,739,049.31	86,055,560.27	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	92,739,049.31	86,055,560.27	6,683,489.04
4. Special education unduplicated pupil count	6,687	6,265	
5. Per capita state and local expenditures (A3/A4)	13,868.56	13,735.92	132.64

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Santa Ana Unified (BN)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	51,255,609.24	47,162,878.79	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>51,255,609.24</u>	<u>47,162,878.79</u>	<u>4,092,730.45</u>
b. Per capita local expenditures (B1a/A4)	<u>7,664.96</u>	<u>7,527.99</u>	<u>136.97</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

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Telephone Number

Budget Analyst
Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	113,149.00	0.00	1,200,305.63	334,991.00	3,415,575.00	8,550,232.00	31,857,584.12		45,471,836.75
2000-2999	Classified Salaries	502,839.00	0.00	0.00	130,150.00	2,557,079.03	8,827,742.00	7,995,787.30		20,013,597.33
3000-3999	Employee Benefits	244,630.00	0.00	355,917.50	215,345.00	2,798,826.00	7,996,604.72	13,537,605.99		25,148,929.21
4000-4999	Books and Supplies	38,000.00	0.00	95,000.00	18,297.74	29,773.66	366,623.00	409,218.86		956,913.26
5000-5999	Services and Other Operating Expenditures	1,216,936.00	0.00	10,500.00	0.00	4,643.70	7,538,586.00	5,557,714.24		14,328,379.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00		3,500.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,119,054.00	0.00	1,661,723.13	698,783.74	8,805,897.39	33,279,787.72	59,357,910.51	0.00	105,923,156.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	17,608.26	68,324.61	89,441.15	749,832.55		925,206.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	17,608.26	68,324.61	89,441.15	749,832.55	0.00	925,206.57
	TOTAL COSTS	2,119,054.00	0.00	1,661,723.13	716,392.00	8,874,222.00	33,369,228.87	60,107,743.06	0.00	106,848,363.06
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	113,149.00	0.00	1,050,557.00	334,991.00	3,415,575.00	8,295,796.00	31,247,638.24		44,457,706.24
2000-2999	Classified Salaries	502,839.00	0.00	0.00	130,150.00	1,807,487.00	4,181,995.00	6,880,509.30		13,502,980.30
3000-3999	Employee Benefits	244,630.00	0.00	312,084.00	215,345.00	2,311,034.00	4,745,880.72	12,772,927.19		20,601,900.91
4000-4999	Books and Supplies	38,000.00	0.00	95,000.00	18,297.74	25,600.00	363,323.00	357,924.86		896,145.60
5000-5999	Services and Other Operating Expenditures	1,216,936.00	0.00	10,500.00	0.00	1,465.00	7,538,586.00	5,536,704.00		14,304,191.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00		3,500.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,119,054.00	0.00	1,468,141.00	698,783.74	7,561,161.00	25,125,580.72	56,795,703.59	0.00	93,768,424.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	17,608.26	0.00	50,404.00	149,368.94		217,381.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	17,608.26	0.00	50,404.00	149,368.94	0.00	217,381.20
	TOTAL BEFORE OBJECT 8980	2,119,054.00	0.00	1,468,141.00	716,392.00	7,561,161.00	25,175,984.72	56,945,072.53	0.00	93,985,805.25
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									93,985,805.25

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,368,006.10		1,368,006.10
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	357,496.84		357,496.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,400.00	2,900.00		4,300.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,558,807.00	5,038,107.00		9,646,914.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,560,207.00	6,816,509.94	0.00	11,376,716.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	4,560,207.00	6,816,509.94	0.00	11,376,716.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
										51,198,582.85
										62,575,299.79

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	112,938.61	0.00	1,137,521.27	348,062.52	3,135,774.21	7,939,738.02	30,616,408.37		43,290,443.00
2000-2999	Classified Salaries	453,227.19	0.00	0.00	130,660.46	2,324,326.70	8,427,552.81	6,221,660.34		17,557,417.50
3000-3999	Employee Benefits	202,342.60	0.00	297,698.65	193,095.99	2,288,438.46	6,808,450.92	11,247,621.08		21,037,647.70
4000-4999	Books and Supplies	15,562.95	0.00	175,110.04	71,722.77	42,408.83	284,134.64	388,110.72		977,039.95
5000-5999	Services and Other Operating Expenditures	1,100,551.31	0.00	10,117.61	5,135.16	4,156.95	4,695,391.76	7,285,982.77		13,101,335.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(3,211.00)	0.00	0.00	0.00	0.00	0.00	0.00		(3,211.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,881,401.66	0.00	1,620,447.57	748,876.90	7,795,105.15	28,155,268.15	55,759,773.28	0.00	95,960,672.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	52,369.15	77,699.36	178,270.73	761,167.81		1,069,507.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,554,983.62	0.00	0.00	801,046.05	7,872,804.51	28,333,538.88	56,520,941.09	0.00	8,554,993.62
	Total Indirect Costs	8,554,983.62	0.00	0.00	801,046.05	7,872,804.51	28,333,538.88	56,520,941.09	0.00	1,069,507.05
	TOTAL COSTS	1,881,401.66	0.00	1,620,447.57	801,046.05	7,872,804.51	28,333,538.88	56,520,941.09	0.00	97,030,179.76
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	140,278.08	0.00	0.00	246,176.84	673,288.08		1,059,743.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	732,867.32	4,556,453.51	1,155,376.32		6,444,697.15
3000-3999	Employee Benefits	0.00	0.00	37,562.80	0.00	461,879.55	3,061,203.11	761,870.43		4,322,515.89
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	31,837.08	6,775.28	89,685.82		128,298.18
5000-5999	Services and Other Operating Expenditures	6,608.30	0.00	0.00	0.00	1,109.00	51,237.14	27,328.88		86,283.32
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,608.30	0.00	177,840.88	0.00	1,227,692.95	7,921,845.88	2,707,549.53	0.00	12,041,537.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	77,384.49	46,742.76	681,475.95		805,603.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	77,384.49	46,742.76	681,475.95	0.00	805,603.20
	TOTAL BEFORE OBJECT 8980	6,608.30	0.00	177,840.88	0.00	1,305,077.44	7,968,588.64	3,389,025.48	0.00	12,847,140.74
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,016.67
										12,846,124.07

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	112,998.61	0.00	997,243.19	348,062.52	3,135,774.21	7,693,561.18	29,943,120.29		42,230,700.00
2000-2999	Classified Salaries	453,227.19	0.00	0.00	130,660.46	1,591,459.38	3,871,099.30	5,066,274.02		11,112,720.35
3000-3999	Employee Benefits	202,342.60	0.00	280,135.85	193,095.99	1,826,558.91	3,747,247.81	10,485,750.65		16,715,131.81
4000-4999	Books and Supplies	15,552.95	0.00	175,110.04	71,722.77	10,571.75	277,359.36	298,424.90		848,741.77
5000-5999	Services and Other Operating Expenditures	1,093,943.01	0.00	10,117.61	5,135.16	3,047.95	4,644,154.62	7,258,653.89		13,015,052.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	(3,211.00)	0.00	0.00	0.00	0.00	0.00	0.00		(3,211.00)
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,874,793.36	0.00	1,442,606.69	748,676.90	6,567,412.20	20,233,422.27	53,052,223.75	0.00	83,919,139.17
7310	Transfers of Indirect Costs	0.00	0.00	0.00	52,369.15	314.87	131,527.97	79,691.86		263,903.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,554,993.62	0.00	0.00	52,369.15	314.87	131,527.97	79,691.86		8,554,993.62
	Total Indirect Costs	8,554,993.62	0.00	0.00	52,369.15	314.87	131,527.97	79,691.86	0.00	8,554,993.62
	TOTAL BEFORE OBJECT 8980	1,874,793.36	0.00	1,442,606.69	801,046.05	6,567,727.07	20,364,950.24	53,131,915.61	0.00	84,183,039.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,016.67
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	4,000.00	0.00	2,000.00	0.00	27,908.40		33,908.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	24,593.24	28,773.40		53,366.64
3000-3999	Employee Benefits	0.00	0.00	253.19	0.00	194.56	12,787.89	18,330.28		31,565.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	208.42	1,579.15		1,787.57
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,343,118.06	7,039,871.63		9,382,989.69
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	4,253.19	0.00	2,194.56	2,380,707.61	7,116,462.86	0.00	9,503,618.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	4,253.19	0.00	2,194.56	2,380,707.61	7,116,462.86	0.00	9,503,618.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,016.67
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 8010-7810, except 6500, 6510, & 7240; goals 5000-5999)									41,750,974.35
TOTAL COSTS										
										51,255,609.24

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Santa Ana Unified (BN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2015-16 Budget by LEA (LB-B) and the 2014-15 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2015-16 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Santa Ana Unified (BN)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

SELPA: Santa Ana Unified (BN)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	106,848,363.06		
2. Less: Expenditures paid from federal sources	12,862,557.81		
3. Expenditures paid from state and local sources	93,985,805.25	84,184,055.69	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	93,985,805.25	84,184,055.69	9,801,749.56
4. Special education unduplicated pupil count	6,687	6,687	
5. Per capita state and local expenditures (A3/A4)	14,055.00	12,589.21	1,465.79

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Santa Ana Unified (BN)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Budget</u> <u>FY 2015-16</u>	<u>Actual</u> <u>FY 2014-15</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	62,575,299.79	51,255,609.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>62,575,299.79</u>	<u>51,255,609.24</u>	<u>11,319,690.55</u>
b. Per capita local expenditures (B1a/A4)	<u>9,357.75</u>	<u>7,664.96</u>	<u>1,692.79</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.

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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



Tina Douglas
Assistant Superintendent
Business Services



Doreen Lohnes
Assistant Superintendent
Support Services



Orin Williams
Assistant Superintendent
Facilities/Governmental
Relations



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



Mark McKinney
Associate Superintendent
Human Resources



Lucinda Pueblos
Assistant Superintendent
K-12 School Performance
and Culture

