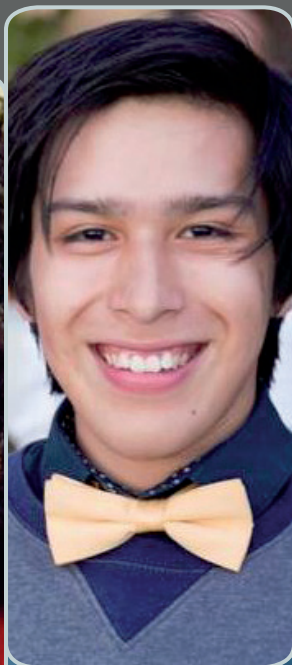


Santa Ana Unified School District



2016 - 2017

FIRST INTERIM REPORT

as of October 31, 2016



Santa Ana Unified School District

Board of Education



John Palacio

President

Current Term: 2014-2018



Rob Richardson

Vice President

Current Term: 2012-2016



Valerie Amezcua

Clerk

Current Term: 2014-2018



Jose Alfredo Hernandez, J.D.

Member

Current Term: 2012-2016



Cecilia "Ceci" Iglesias

Member

Current Term: 2012-2016



Success

Achievement

United

Service

Dedication

Our Success, Our Passion

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

Vision Statement

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

Mission Statement

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

Santa Ana Unified School District

Assistant Superintendent, Business Services 2016 First Interim Message



On June 28, 2016, the Governing Board adopted its 2016-17 Budget based on expenditure and revenue projections that were developed during the Governor's May Revision as well as activities and services outlined in the adopted 2016-17 Local Control Accountability Plan (LCAP). This document, the First Interim Budget Report, encompasses all of the financial changes and adjustments that have occurred as of October 31, 2016.

Every California school district is mandated to prepare this interim report to ensure financial accountability and is the basis for our quarterly certification required by the AB1200. This first interim budget report represents a positive certification, which affirms that the district will be able to meet its current fiscal obligations this year and the subsequent two years.

Multi-Year Planning

The district forecasts its expenses and revenues out over a three year period which reflects our instructional plans, LCAP initiatives, and other operational adjustments. A few long-range external pressures that will result in increased costs to the district and that the district continues to monitor and plan for are the Other Post Employment Benefit Obligations (OPEB), as well as increases in the district's State employee retirement contribution (STRS and PERS).

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

Local Control Accountability Plan

The district 2016-17 LCAP was created based on the input of a total of 5,900 participants including staff, parents, students, and community members from a series of 130 meetings with the focus on how to best ensure that students are achieving at or above grade-level standards and prepared with 21st century skills for college and careers.

As a result of this extensive collective effort, the Santa Ana Unified School District Local Control Accountability Plan was created and adopted by the Board of Education during the same meeting as the Budget on June 28, 2016. Our 2016-17 Budget truly reflects the essence of the desires of our stakeholders and supports the district's overall goal for student success.

Major Budget Assumptions

This First Interim Report assumes:

- Carryovers of revenue from the 2015-16 budget
- Declining Enrollment of 1,589 students in the 2016-17 from 2015-16
- Decrease in LCFF gap funding from 54.84% to 54.18%

Tina Douglas, Assistant Superintendent, Business Services



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Introduction and Overview

2016-17 FIRST INTERIM



OCTOBER 2016

The District develops the budget for each year by identifying the changes in revenue from the Local Control Funding Formula (LCFF) and expenditures that are continuing, mandated, or required for operations. The Local Control Accountability Plan (LCAP) is the guiding plan for programming any new funding that is available after balancing the revenue and expenditure projections. The LCAP plan process is the guiding point set by the Board of Education and the community in providing prioritization for new funding as it becomes available after meeting all obligations for continuing, mandated, or required for operations.

First Interim Report

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

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

Revenue Adjustments:

- Decrease in LCFF funding approximately- \$0.82 million:
 - The unduplicated pupil count (UPC) of 93.34% (students who qualify for free or reduced price meals, English learners, and/or Foster Youth) and the State LCFF gap funding rate of 54.18%
- Increase in Title I funding of approximately \$2.6 million based on State's preliminary allocation;
- Carryovers of approximately \$8.7 million in federal, state, and local funding are budgeted;
- Receipt of approximately \$2.7 million for Career Technical Education Incentive Grant Program;
- Various local revenue adjustment of \$0.7 million;

Expense Adjustments:

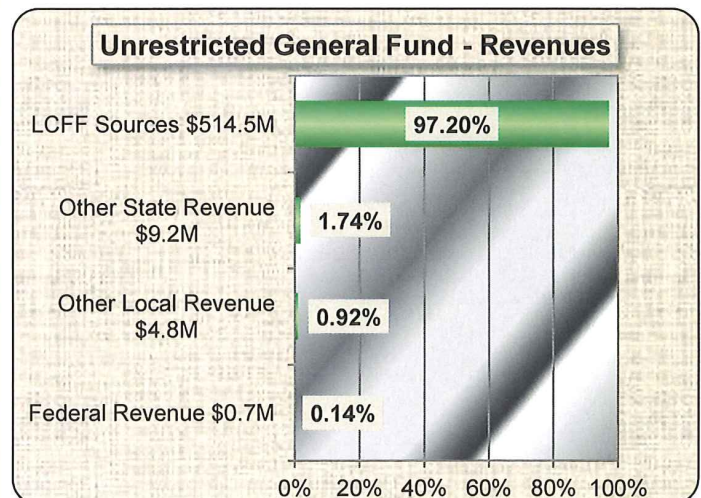
- Increase in non-management certificated and management annual compensation of approximately \$ 6.4 million due to a raise of 1% based on 2015-16 salary schedules as well as 1% off-schedule payment;

- Additional increase of approximately \$1 million in employee benefits mainly due to an increase in STRS/PERS rates totaling up to \$10 million;
- Increase in Title I expense of approximately \$2.6 million;
- Carryovers of approximately \$8.7 million are budgeted;
- New expense budget of approximately of \$2.7 million for Career Technical Education Incentive Grant program;
- Increase in interfund transfer of approximately \$5.1 million to Special Reserve Fund for Capital Outlay Projects for kitchen/facilities projects and \$1 million to Charter Schools Special Revenue Fund to cover grade levels expansion costs;

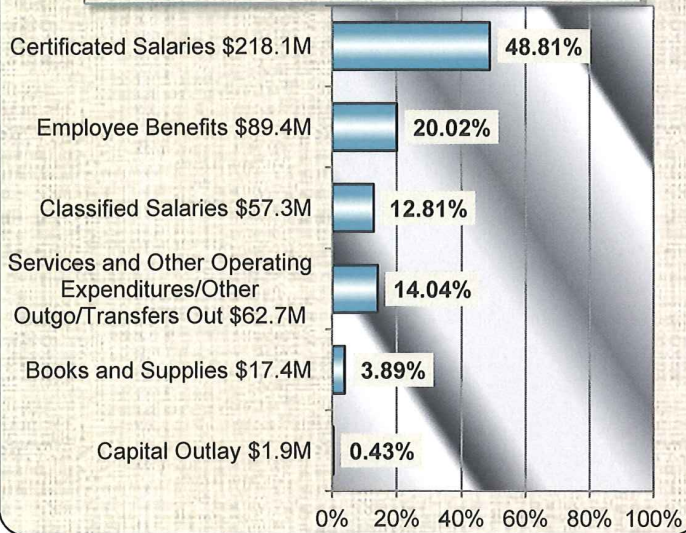
Labor Contract Negotiations: For 2016-17 the Tentative Agreement with SAEA had board approval on June 28th, 2016, while the Tentative Agreement with SASPOA is pending Board approval on December 13th, 2016. District and CSEA are still in the negotiations process for 2016-17.

First Interim Data

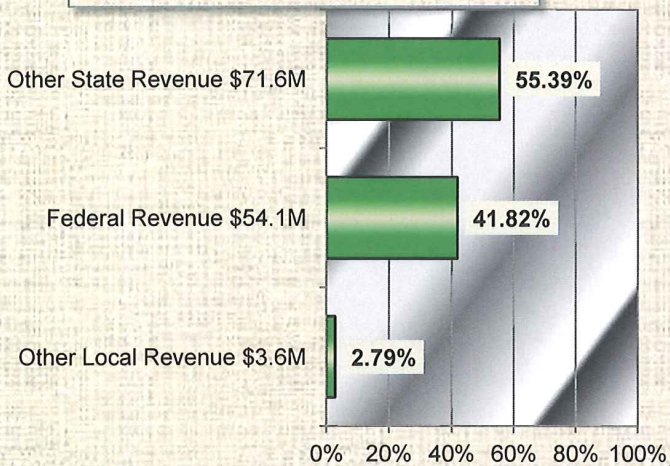
To represent the District's budget in a more readable format, the following bar charts identify and allocate the various elements and proportions of the 2016-17 budgets for the unrestricted and restricted general funds. (i.e. the General Fund or Fund 01).



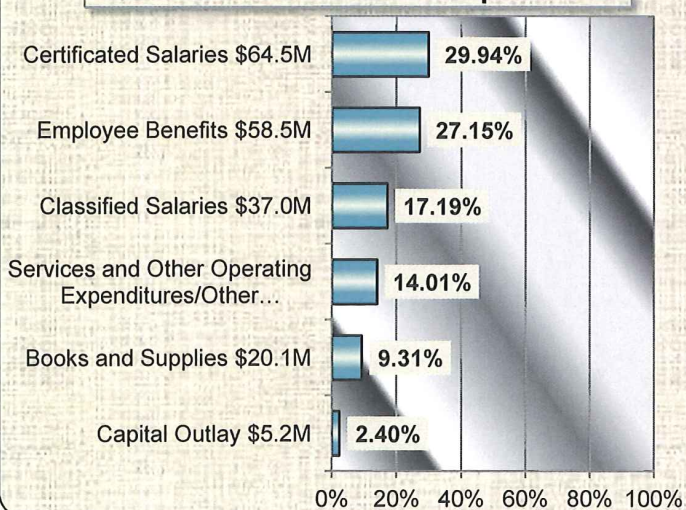
Unrestricted General Fund - Expenditures



Restricted General Fund - Revenue



Restricted General Fund - Expenditures



First Interim – All Funds

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

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

Fund #	Fund Name (\$s in millions)	Total Budget Expenditures Incl. Other Financing Sources/Uses
01	General Fund, Unrestricted & Restricted	\$662.3
09	Charter Schools Special Revenue Fund	2.8
12	Child Development Fund	5.7
13	Cafeteria Fund	40.1
14	Deferred Maintenance Fund	4.1
17	Special Reserve for Other Than Capital Outlay Projects	0.0
20	Special Reserve for Postemployment Benefits	0.0
21	Building Fund	0.7
25	Capital Facilities Fund	2.8
35	County School Facilities Fund	0.0
40	Special Reserve Fund for Capital Outlay	20.1
49	Capital Project Fund for Blended Component Units	0.0
51	Bond Interest & Redemption Fund	19.9
56	Debt Service Fund	6.8
67	Self-Insurance Fund	19.9
	Total	\$785.2

District Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district's financial strength is the district's unrestricted reserve percentage. Districts the size of SAUSD are required to maintain unrestricted reserves of at least 2% or roughly \$13.0 million. While \$13.0 million is a significant amount, the reserve is less than two weeks payroll, with monthly payroll approximately \$42 million.

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

- The elimination of ROP funding (\$0.1 million);
- The impact on projected declining enrollment of 795 from 2016-17 (approximately \$8 million) as the District receives funding based upon the higher of the current or previous year ADA;
- A reduction in certificated staffing due to a projected loss of 795 enrollment resulting in a reduction in certificated expenditures of approximately \$2.7 million;
- An additional ten itinerant teachers of approximately \$0.5 million for substitute coverage;
- The projected step/column salary increases of approximately \$2.1 million and \$0.2 million for certificated and classified, respectively;
- The projected increase of approximately \$12.3 million in STRS/PERS and Health benefits costs;
- The elimination of one-time allocation of approximately \$15.6 million including PARS implementation (\$4.8 million) and off-schedule payment for certificated and management (\$3.2 million);
- The elimination of E-Rate infrastructure funding of approximately \$2.4 million and \$3.8 million in revenue and expenditures, respectively;
- The elimination of approximately \$7.0 million in interfund transfers to Cafeteria funds (\$0.5 million, QZAB 2002 (\$0.4 million), kitchen/facilities projects (\$5.1 million), and Charter Schools Special Reserve Fund (\$1 million).

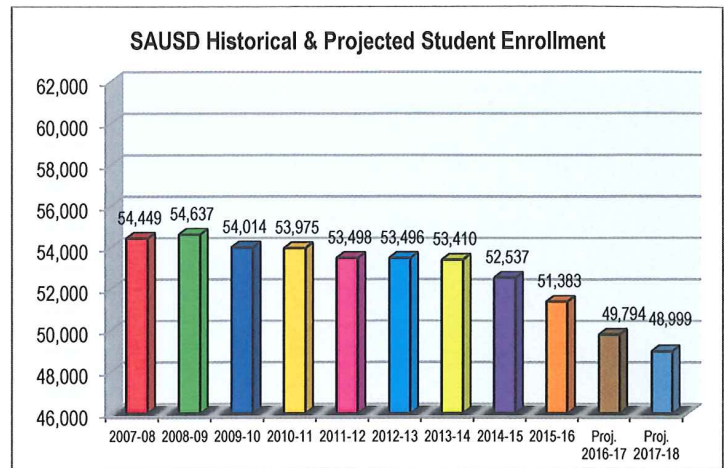
The District uses the estimated gap funding rates of 46.15% and 37.305%, COLA of 1.11% and 2.42%, and UPC of 92.41% and 91.50% for 2017-18 and 2018-19, respectively. Comparing to the base year the revenue is projected to decrease approximately \$1.9 million in 2017-18 and to remain relatively flat in 2018-19.

Cash Flow Considerations

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

The State funds districts based on students who attend school.

- **Student Enrollment.** The District has experienced enrollment loss in 14 of the last 15 years. The District projects losing 795 students in 2017-18 and an additional 398 loss in 2018-19. The projected decline in student enrollment is incorporated in revenue projections for First Interim.



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

COMBINED GENERAL FUND			
(\$s in Millions)	2016-17	2017-18	2018-19
Beginning Fund Balance	\$85.7	\$81.0	\$87.6
Revenues	\$657.6	\$643.5	\$640.9
Expenditures	\$662.3	\$636.9	\$640.2
Net Increase/(Decrease)	<\$4.7>	\$6.6	\$0.7
Projected Ending Fund Balance	\$81.0	\$87.6	\$88.3
Components of Projected Ending Fund Balance			
Stabilization Arrangements	\$10.0	\$10.0	\$10.0
Revolving Cash/Stores	\$1.2	\$1.2	\$1.2
Other Designations	\$47.1	\$59.2	\$61.3
Restricted Reserves	\$9.5	\$4.5	3.0
Unrestricted Reserve	\$13.2	\$12.7	\$12.8
Unrestricted Reserve %	2.0%	2.0%	2.0%
Undesignated/Unappropriated	\$0.0	\$0.0	\$0.0

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2016

Signed: _____

John Palau
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Swandayani Singgih

Telephone: (714) 558-5895

Title: Director, Budget

E-mail: swandayani.singgih@sausd.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

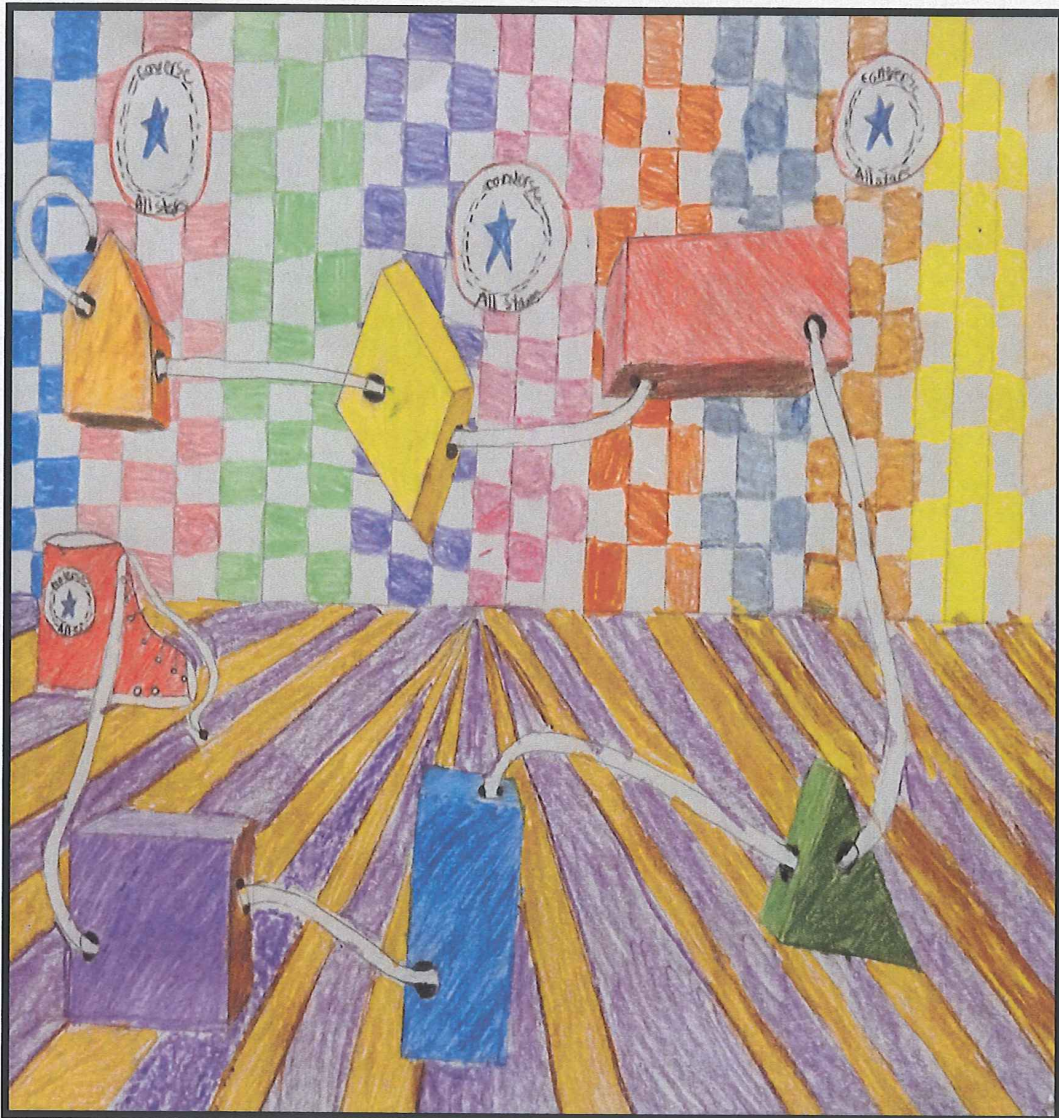
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Operating Funds

Unrestricted and Restricted



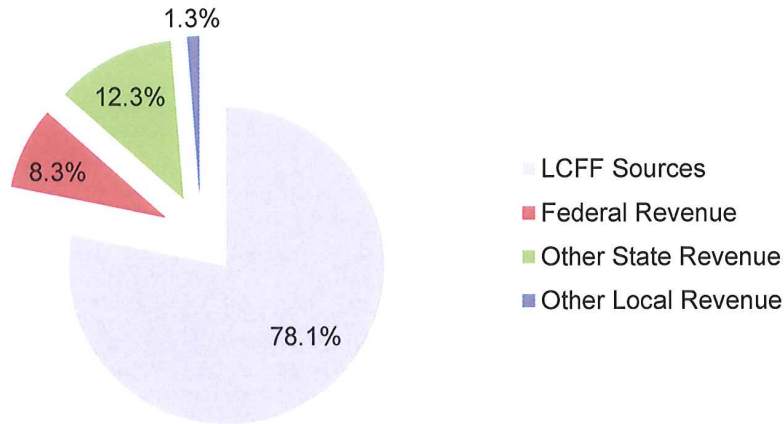
Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

COMBINED GENERAL FUND (01)

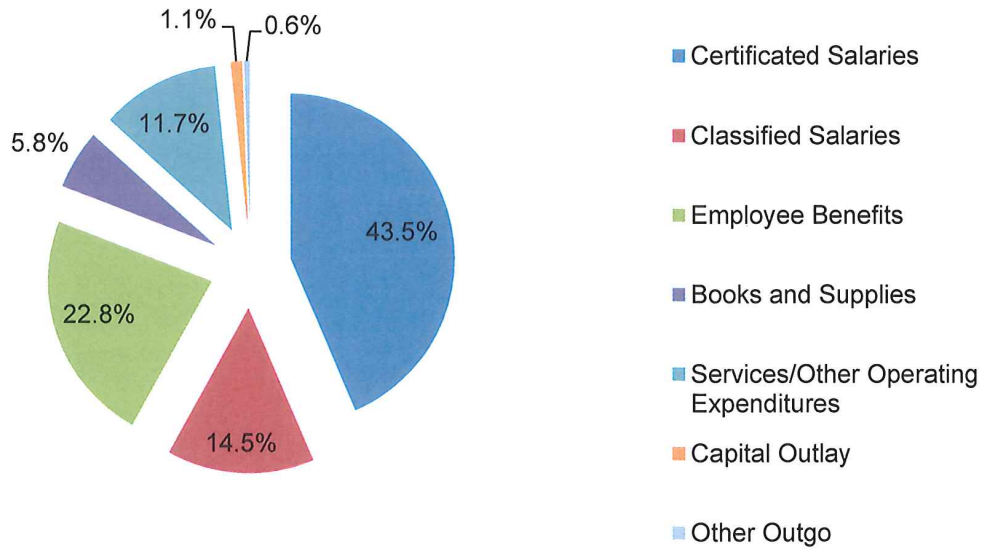
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from the State (78.1%). Total projected revenue is \$657.6 million.



The combined General Fund is used to account for financial activities except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (80.8%). Total projected expenditures are \$649.4 million. In addition, the District pays through interfund transfers to other funds in a total of approximately \$12.9 million for Certificates of Participation, Qualified Zone Academy Bonds, the Advanced Learning Academy Charter School, Santa Ana High School kitchen remodeling, cafeteria debt payments as well as Health & Welfare consultants.



The District relies heavily on State revenue to run its daily operations in educating our students. The district projects to have a positive fund balance of approximately \$81.0 million which includes \$9.4 million in restricted fund balances.

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	514,365,661.67	514,365,661.67	106,431,635.91	513,545,108.67	(820,553.00)	-0.2%
2) Federal Revenue		8100-8299	43,962,919.93	43,962,919.93	6,905,024.27	54,805,936.39	10,843,016.46	24.7%
3) Other State Revenue		8300-8599	77,624,666.44	77,624,666.44	14,219,429.94	80,799,195.34	3,174,528.90	4.1%
4) Other Local Revenue		8600-8799	7,731,934.39	7,731,934.39	2,628,369.97	8,458,369.59	726,435.20	9.4%
5) TOTAL, REVENUES			643,685,182.43	643,685,182.43	130,184,460.09	657,608,609.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	273,347,085.73	273,347,085.73	77,105,938.43	282,589,334.22	(9,242,248.49)	-3.4%
2) Classified Salaries		2000-2999	93,377,663.55	93,377,663.55	16,954,948.30	94,282,360.71	(904,697.16)	-1.0%
3) Employee Benefits		3000-3999	149,037,145.29	149,037,145.29	33,097,216.96	147,954,716.29	1,082,429.00	0.7%
4) Books and Supplies		4000-4999	34,704,400.49	34,704,400.49	6,314,378.08	37,465,814.13	(2,761,413.64)	-8.0%
5) Services and Other Operating Expenditures		5000-5999	67,064,905.29	67,064,905.29	20,404,303.23	76,382,531.04	(9,317,625.75)	-13.9%
6) Capital Outlay		6000-6999	4,956,826.56	4,956,826.56	1,943,813.75	7,083,150.23	(2,126,323.67)	-42.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,592,459.00	5,592,459.00	344,823.55	5,729,139.00	(136,680.00)	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,018,933.88)	(2,018,933.88)	0.00	(2,111,834.99)	92,901.11	-4.6%
9) TOTAL, EXPENDITURES			626,061,552.03	626,061,552.03	156,165,422.30	649,375,210.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			17,623,630.40	17,623,630.40	(25,980,962.21)	8,233,399.36		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,828,415.93	6,828,415.93	7,196,084.81	12,919,038.93	(6,090,623.00)	-89.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,828,415.93)	(6,828,415.93)	(7,196,084.81)	(12,919,038.93)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,795,214.47	10,795,214.47	(33,177,047.02)	(4,685,639.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	66,069,681.63	66,069,681.63		85,669,927.48	19,600,245.85	29.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,069,681.63	66,069,681.63		85,669,927.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,069,681.63	66,069,681.63		85,669,927.48		
2) Ending Balance, June 30 (E + F1e)			76,864,896.10	76,864,896.10		80,984,287.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	170,000.00	170,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			10,789,077.58	10,789,077.58		9,449,692.18		
c) Committed								
Stabilization Arrangements		9750	7,547,581.70	7,547,581.70		10,000,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44,700,437.46	44,700,437.46		47,098,710.74		
010032 Civic Center	0000	9780				109,467.30		
010033 Godinez Rental Fees	0000	9780				33,144.29		
010042 WASC	0000	9780				1,143.82		
010308 QZAB Solar Energy	0000	9780				2,157,459.54		
010720 15-16 One-time Discretionary I	0000	9780				4,241,940.59		
010803 Instructional Materials/Adoptio	0000	9780				5,461,158.46		
010808 ROP	0000	9780				39,852.53		
010703 Library Incentives	0000	9780				500,000.00		
010703 LIFI Contract	0000	9780				350,000.00		
010000 SASPOA 10/24/16 TA	0000	9780				183,359.00		
010000 Declining Enrollment	0000	9780				17,942,083.00		
010721 Intersession Program	0000	9780				2,000,000.00		
010000 Vehicle Mechanics (2 FTEs)	0000	9780				88,307.56		
010000 Walker/Roosevelt Joint Use At	0000	9780				50,000.00		
010031 Entreprise Resource Planning	0000	9780				7,000,000.00		
010031 Remodeling of District facilities	0000	9780				500,000.00		
010031 Athletic equipment	0000	9780				128,000.00		
010000 Artificial Turf	0000	9780				1,330,815.72		
010031 One-time expenses	0000	9780				1,981,978.93		
010000 Fund 20 - Post-Employment Br	0000	9780				3,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,657,799.36	12,657,799.36		13,245,884.99		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	339,904,288.00	339,904,288.00	82,759,210.43	343,321,256.00	3,416,968.00	1.0%
Education Protection Account State Aid - Current Year		8012	71,009,698.00	71,009,698.00	16,828,079.00	66,947,289.00	(4,062,409.00)	-5.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	597,660.00	597,660.00	0.00	597,660.00	0.00	0.0%
Timber Yield Tax		8022	12.00	12.00	0.00	12.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	83,885,511.00	83,885,511.00	0.00	83,885,511.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,068,028.00	5,068,028.00	4,186,612.09	5,068,028.00	0.00	0.0%
Prior Years' Taxes		8043	1,239,492.00	1,239,492.00	932,001.45	1,239,492.00	0.00	0.0%
Supplemental Taxes		8044	5,230,394.00	5,230,394.00	1,358,173.42	5,230,394.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,722,025.00	9,722,025.00	1,370,805.22	9,722,025.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,228,858.00	11,228,858.00	984,951.30	11,228,858.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			527,885,966.00	527,885,966.00	108,419,832.91	527,240,525.00	(645,441.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(4,003,028.33)	(4,003,028.33)	0.00	(4,003,028.33)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,517,276.00)	(9,517,276.00)	(1,988,197.00)	(9,692,388.00)	(175,112.00)	1.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			514,365,661.67	514,365,661.67	106,431,635.91	513,545,108.67	(820,553.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,404,315.00	9,404,315.00	0.00	9,404,315.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,046,842.00	2,046,842.00	0.00	2,057,110.53	10,268.53	0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	15,344,599.00	15,344,599.00	4,215,543.10	21,359,435.70	6,014,836.70	39.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,728,271.00	2,728,271.00	713,675.46	3,877,285.68	1,149,014.68	42.1%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,284,250.62	2,284,250.62	631,321.82	3,612,999.57	1,328,748.95	58.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	4,646,660.32	4,646,660.32	66,240.63	6,358,889.40	1,712,229.08	36.8%
Vocational and Applied Technology Education	3500-3699	8290	488,549.00	488,549.00	0.00	509,537.00	20,988.00	4.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,019,432.99	7,019,432.99	1,278,243.26	7,626,363.51	606,930.52	8.6%
TOTAL, FEDERAL REVENUE			43,962,919.93	43,962,919.93	6,905,024.27	54,805,936.39	10,843,016.46	24.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	28,026,350.64	28,026,350.64	5,251,059.45	27,443,888.00	(582,462.64)	-2.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	408,355.19	408,355.19	77,587.45	410,296.62	1,941.43	0.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,790,940.00	1,790,940.00	0.00	1,805,980.00	15,040.00	0.8%
Lottery - Unrestricted and Instructional Materie		8560	9,038,916.00	9,038,916.00	0.00	9,436,303.00	397,387.00	4.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,061,117.68	8,061,117.68	0.00	8,061,117.68	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	2,748,474.00	2,748,474.00	2,748,474.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,444,331.67	2,444,331.67	0.00	2,444,331.67	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	90,000.00	90,000.00	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,854,655.26	27,854,655.26	6,142,309.04	28,358,804.37	504,149.11	1.8%
TOTAL, OTHER STATE REVENUE			77,624,666.44	77,624,666.44	14,219,429.94	80,799,195.34	3,174,528.90	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	45,000.00	45,000.00	509.14	45,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	24,000.00	24,000.00	4,214.08	24,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	960,963.40	960,963.40	225,885.82	1,017,361.30	56,397.90	5.9%
Interest		8660	300,000.00	300,000.00	164,771.65	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	385,053.00	385,053.00	0.00	401,553.00	16,500.00	4.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,931,232.99	4,931,232.99	2,232,989.28	5,584,770.29	653,537.30	13.3%
Tuition		8710	1,085,685.00	1,085,685.00	0.00	1,085,685.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,731,934.39	7,731,934.39	2,628,369.97	8,458,369.59	726,435.20	9.4%
TOTAL, REVENUES			643,685,182.43	643,685,182.43	130,184,460.09	657,608,609.99	13,923,427.56	2.2%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	226,464,492.58	226,464,492.58	61,467,895.08	231,321,051.95	(4,856,559.37)	-2.1%
Certificated Pupil Support Salaries		1200	14,761,792.24	14,761,792.24	4,330,966.95	15,304,775.97	(542,983.73)	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	18,868,395.52	18,868,395.52	6,385,899.34	20,085,216.83	(1,216,821.31)	-6.4%
Other Certificated Salaries		1900	13,252,405.39	13,252,405.39	4,921,177.06	15,878,289.47	(2,625,884.08)	-19.8%
TOTAL, CERTIFICATED SALARIES			273,347,085.73	273,347,085.73	77,105,938.43	282,589,334.22	(9,242,248.49)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	27,998,543.64	27,998,543.64	4,182,841.78	28,022,727.14	(24,183.50)	-0.1%
Classified Support Salaries		2200	28,965,135.57	28,965,135.57	5,734,118.94	28,818,903.64	146,231.93	0.5%
Classified Supervisors' and Administrators' Salaries		2300	5,101,485.65	5,101,485.65	1,160,323.82	5,350,509.56	(249,023.91)	-4.9%
Clerical, Technical and Office Salaries		2400	25,875,576.07	25,875,576.07	5,211,372.32	26,396,069.41	(520,493.34)	-2.0%
Other Classified Salaries		2900	5,436,922.62	5,436,922.62	666,291.44	5,694,150.96	(257,228.34)	-4.7%
TOTAL, CLASSIFIED SALARIES			93,377,663.55	93,377,663.55	16,954,948.30	94,282,360.71	(904,697.16)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	54,712,756.26	54,712,756.26	6,768,754.18	55,708,497.28	(995,741.02)	-1.8%
PERS		3201-3202	12,417,445.73	12,417,445.73	2,541,454.29	12,438,342.61	(20,896.88)	-0.2%
OASDI/Medicare/Alternative		3301-3302	10,949,796.18	10,949,796.18	2,482,563.07	11,056,493.00	(106,696.82)	-1.0%
Health and Welfare Benefits		3401-3402	54,385,126.05	54,385,126.05	16,104,472.83	52,080,741.49	2,304,384.56	4.2%
Unemployment Insurance		3501-3502	183,789.25	183,789.25	36,127.02	206,848.51	(23,059.26)	-12.5%
Workers' Compensation		3601-3602	5,496,351.76	5,496,351.76	1,420,708.32	5,629,937.07	(133,585.31)	-2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,891,880.06	10,891,880.06	3,743,137.25	10,833,856.33	58,023.73	0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			149,037,145.29	149,037,145.29	33,097,216.96	147,954,716.29	1,082,429.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,895,420.36	1,895,420.36	1,565,087.33	1,720,831.49	174,588.87	9.2%
Books and Other Reference Materials		4200	32,281.45	32,281.45	15,207.12	184,394.88	(152,113.43)	-471.2%
Materials and Supplies		4300	25,371,876.98	25,371,876.98	3,238,380.56	29,419,807.03	(4,047,930.05)	-16.0%
Noncapitalized Equipment		4400	6,606,821.70	6,606,821.70	1,250,820.82	5,342,071.98	1,264,749.72	19.1%
Food		4700	798,000.00	798,000.00	244,882.25	798,708.75	(708.75)	-0.1%
TOTAL, BOOKS AND SUPPLIES			34,704,400.49	34,704,400.49	6,314,378.08	37,465,814.13	(2,761,413.64)	-8.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,413,468.56	19,413,468.56	4,348,224.36	23,075,607.14	(3,662,138.58)	-18.9%
Travel and Conferences		5200	1,253,574.42	1,253,574.42	520,654.43	2,264,619.86	(1,011,045.44)	-80.7%
Dues and Memberships		5300	331,284.51	331,284.51	173,477.60	590,040.62	(258,756.11)	-78.1%
Insurance		5400-5450	3,362,175.40	3,362,175.40	1,900.00	3,404,147.48	(41,972.08)	-1.2%
Operations and Housekeeping Services		5500	10,812,596.08	10,812,596.08	2,055,186.43	8,974,223.67	1,838,372.41	17.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,626,644.76	7,626,644.76	1,768,795.92	7,263,526.42	363,118.34	4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,400.00)	(26,400.00)	(7,601.56)	(44,525.00)	18,125.00	-68.7%
Professional/Consulting Services and Operating Expenditures		5800	23,435,095.36	23,435,095.36	11,242,382.13	29,971,117.13	(6,536,021.77)	-27.9%
Communications		5900	856,466.20	856,466.20	301,283.92	883,773.72	(27,307.52)	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,064,905.29	67,064,905.29	20,404,303.23	76,382,531.04	(9,317,625.75)	-13.9%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	56,610.11	56,610.11	8,291.09	183,164.19	(126,554.08)	-223.6%
Land Improvements		6170	14,863.78	14,863.78	0.00	14,863.78	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,257,594.67	3,257,594.67	1,540,292.69	4,609,102.38	(1,351,507.71)	-41.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,405,353.00	1,405,353.00	331,932.16	1,970,914.88	(565,561.88)	-40.2%
Equipment Replacement		6500	222,405.00	222,405.00	63,297.81	305,105.00	(82,700.00)	-37.2%
TOTAL, CAPITAL OUTLAY			4,956,826.56	4,956,826.56	1,943,813.75	7,083,150.23	(2,126,323.67)	-42.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	29,439.00	29,439.00	0.00	29,439.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	589,144.00	589,144.00	1,663.00	581,949.00	7,195.00	1.2%
Payments to County Offices		7142	4,640,509.00	4,640,509.00	343,160.55	4,784,384.00	(143,875.00)	-3.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	81,843.00	81,843.00	0.00	81,843.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	251,524.00	251,524.00	0.00	251,524.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,592,459.00	5,592,459.00	344,823.55	5,729,139.00	(136,680.00)	-2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,018,933.88)	(2,018,933.88)	0.00	(2,111,834.99)	92,901.11	-4.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,018,933.88)	(2,018,933.88)	0.00	(2,111,834.99)	92,901.11	-4.6%
TOTAL, EXPENDITURES			626,061,552.03	626,061,552.03	156,165,422.30	649,375,210.63	(23,313,658.60)	-3.7%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	(5,100,000.00)	-427.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	524,392.93	524,392.93	499,392.93	524,392.93	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,110,266.00	5,110,266.00	1,596,691.88	6,100,889.00	(990,623.00)	-19.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,828,415.93	6,828,415.93	7,196,084.81	12,919,038.93	(6,090,623.00)	-89.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(6,828,415.93)	(6,828,415.93)	(7,196,084.81)	(12,919,038.93)	6,090,623.00	89.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	514,365,661.67	514,365,661.67	106,431,635.91	513,545,108.67	(820,553.00)	-0.2%
2) Federal Revenue		8100-8299	414,766.00	414,766.00	36,474.69	741,897.12	327,131.12	78.9%
3) Other State Revenue		8300-8599	9,002,367.00	9,002,367.00	0.00	9,215,544.00	213,177.00	2.4%
4) Other Local Revenue		8600-8799	4,476,537.39	4,476,537.39	882,869.62	4,835,805.51	359,268.12	8.0%
5) TOTAL, REVENUES			528,259,332.06	528,259,332.06	107,350,980.22	528,338,355.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	212,955,922.87	212,955,922.87	58,741,229.30	218,088,600.24	(5,132,677.37)	-2.4%
2) Classified Salaries		2000-2999	56,999,173.03	56,999,173.03	10,322,071.07	57,247,351.83	(248,178.80)	-0.4%
3) Employee Benefits		3000-3999	90,897,026.65	90,897,026.65	23,358,281.06	89,439,405.03	1,457,621.62	1.6%
4) Books and Supplies		4000-4999	18,435,619.52	18,435,619.52	2,957,028.99	17,398,916.15	1,036,703.37	5.6%
5) Services and Other Operating Expenditures		5000-5999	51,700,905.57	51,700,905.57	16,531,412.22	53,485,513.57	(1,784,608.00)	-3.5%
6) Capital Outlay		6000-6999	654,231.89	654,231.89	456,376.42	1,903,170.86	(1,248,938.97)	-190.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,666,922.00	2,666,922.00	343,160.55	2,487,112.00	179,810.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,671,015.24)	(5,671,015.24)	(6,802.80)	(6,168,434.45)	497,419.21	-8.8%
9) TOTAL, EXPENDITURES			428,638,786.29	428,638,786.29	112,702,756.81	433,881,635.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,620,545.77	99,620,545.77	(5,351,776.59)	94,456,720.07		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,828,415.93	6,828,415.93	7,196,084.81	12,919,038.93	(6,090,623.00)	-89.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(81,820,349.75)	(81,820,349.75)	0.00	(81,180,153.14)	640,196.61	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(88,648,765.68)	(88,648,765.68)	(7,196,084.81)	(94,099,192.07)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,971,780.09	10,971,780.09	(12,547,861.40)	357,528.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,104,038.43	55,104,038.43		71,177,067.73	16,073,029.30	29.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,104,038.43	55,104,038.43		71,177,067.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,104,038.43	55,104,038.43		71,177,067.73		
2) Ending Balance, June 30 (E + F1e)			66,075,818.52	66,075,818.52		71,534,595.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	170,000.00	170,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	7,547,581.70	7,547,581.70		10,000,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44,700,437.46	44,700,437.46		47,098,710.74		
010032 Civic Center	0000	9780				109,467.30		
010033 Godinez Rental Fees	0000	9780				33,144.29		
010042 WASC	0000	9780				1,143.82		
010308 QZAB Solar Energy	0000	9780				2,157,459.54		
010720 15-16 One-time Discretionary I	0000	9780				4,241,940.59		
010803 Instructional Materials/Adoptio	0000	9780				5,461,158.46		
010808 ROP	0000	9780				39,852.53		
010703 Library Incentives	0000	9780				500,000.00		
010703 LIFI Contract	0000	9780				350,000.00		
010000 SASPOA 10/24/16 TA	0000	9780				183,359.00		
010000 Declining Enrollment	0000	9780				17,942,083.00		
010721 Intersession Program	0000	9780				2,000,000.00		
010000 Vehicle Mechanics (2 FTEs)	0000	9780				88,307.56		
010000 Walker/Roosevelt Joint Use At	0000	9780				50,000.00		
010031 Entreprise Resource Planning	0000	9780				7,000,000.00		
010031 Remodeling of District facilities	0000	9780				500,000.00		
010031 Athletic equipment	0000	9780				128,000.00		
010000 Artificial Turf	0000	9780				1,330,815.72		
010031 One-time expenses	0000	9780				1,981,978.93		
010000 Fund 20 - Post-Employment B	0000	9780				3,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,657,799.36	12,657,799.36		13,245,884.99		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	339,904,288.00	339,904,288.00	82,759,210.43	343,321,256.00	3,416,968.00	1.0%
Education Protection Account State Aid - Current Year		8012	71,009,698.00	71,009,698.00	16,828,079.00	66,947,289.00	(4,062,409.00)	-5.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	597,660.00	597,660.00	0.00	597,660.00	0.00	0.0%
Timber Yield Tax		8022	12.00	12.00	0.00	12.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	83,885,511.00	83,885,511.00	0.00	83,885,511.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,068,028.00	5,068,028.00	4,186,612.09	5,068,028.00	0.00	0.0%
Prior Years' Taxes		8043	1,239,492.00	1,239,492.00	932,001.45	1,239,492.00	0.00	0.0%
Supplemental Taxes		8044	5,230,394.00	5,230,394.00	1,358,173.42	5,230,394.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,722,025.00	9,722,025.00	1,370,805.22	9,722,025.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,228,858.00	11,228,858.00	984,951.30	11,228,858.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			527,885,966.00	527,885,966.00	108,419,832.91	527,240,525.00	(645,441.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(4,003,028.33)	(4,003,028.33)	0.00	(4,003,028.33)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,517,276.00)	(9,517,276.00)	(1,988,197.00)	(9,692,388.00)	(175,112.00)	1.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			514,365,661.67	514,365,661.67	106,431,635.91	513,545,108.67	(820,553.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	414,766.00	414,766.00	36,474.69	741,897.12	327,131.12	78.9%
TOTAL, FEDERAL REVENUE			414,766.00	414,766.00	36,474.69	741,897.12	327,131.12	78.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,790,940.00	1,790,940.00	0.00	1,805,980.00	15,040.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	6,991,427.00	6,991,427.00	0.00	7,189,564.00	198,137.00	2.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	220,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,002,367.00	9,002,367.00	0.00	9,215,544.00	213,177.00	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	45,000.00	45,000.00	509.14	45,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	24,000.00	24,000.00	4,214.08	24,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	286,373.40	286,373.40	55,621.32	342,771.30	56,397.90	19.7%
Interest		8660	300,000.00	300,000.00	164,771.65	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	385,053.00	385,053.00	0.00	385,053.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,436,110.99	3,436,110.99	657,753.43	3,738,981.21	302,870.22	8.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,476,537.39	4,476,537.39	882,869.62	4,835,805.51	359,268.12	8.0%
TOTAL, REVENUES			528,259,332.06	528,259,332.06	107,350,980.22	528,338,355.30	79,023.24	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	178,713,709.89	178,713,709.89	47,561,866.69	181,353,362.34	(2,639,652.45)	-1.5%
Certificated Pupil Support Salaries		1200	9,183,937.12	9,183,937.12	2,755,360.32	9,687,430.95	(503,493.83)	-5.5%
Certificated Supervisors' and Administrators' Salaries		1300	17,042,932.92	17,042,932.92	5,740,654.19	18,174,199.23	(1,131,266.31)	-6.6%
Other Certificated Salaries		1900	8,015,342.94	8,015,342.94	2,683,348.10	8,873,607.72	(858,264.78)	-10.7%
TOTAL, CERTIFICATED SALARIES			212,955,922.87	212,955,922.87	58,741,229.30	218,088,600.24	(5,132,677.37)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,180,998.25	4,180,998.25	471,375.81	4,333,293.49	(152,295.24)	-3.6%
Classified Support Salaries		2200	20,890,081.57	20,890,081.57	3,892,441.60	20,530,747.51	359,334.06	1.7%
Classified Supervisors' and Administrators' Salaries		2300	4,041,845.00	4,041,845.00	895,458.70	4,217,244.74	(175,399.74)	-4.3%
Clerical, Technical and Office Salaries		2400	23,096,647.59	23,096,647.59	4,558,000.68	23,321,176.47	(224,528.88)	-1.0%
Other Classified Salaries		2900	4,789,600.62	4,789,600.62	504,794.28	4,844,889.62	(55,289.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			56,999,173.03	56,999,173.03	10,322,071.07	57,247,351.83	(248,178.80)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,433,275.38	26,433,275.38	4,559,776.31	27,005,915.09	(572,639.71)	-2.2%
PERS		3201-3202	7,798,058.47	7,798,058.47	1,514,475.03	7,370,226.42	427,832.05	5.5%
OASDI/Medicare/Alternative		3301-3302	7,192,494.93	7,192,494.93	1,697,317.35	7,248,452.64	(55,957.71)	-0.8%
Health and Welfare Benefits		3401-3402	38,215,040.59	38,215,040.59	11,677,463.00	36,600,473.48	1,614,567.11	4.2%
Unemployment Insurance		3501-3502	135,204.73	135,204.73	23,806.68	137,621.09	(2,416.36)	-1.8%
Workers' Compensation		3601-3602	4,047,073.00	4,047,073.00	1,045,133.59	4,120,997.29	(73,924.29)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,075,879.55	7,075,879.55	2,840,309.10	6,955,719.02	120,160.53	1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,897,026.65	90,897,026.65	23,358,281.06	89,439,405.03	1,457,621.62	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,493.35	1,493.35	(3,076.53)	1,493.35	0.00	0.0%
Books and Other Reference Materials		4200	12,256.62	12,256.62	2,924.55	33,095.16	(20,838.54)	-170.0%
Materials and Supplies		4300	11,630,695.92	11,630,695.92	1,954,283.28	13,251,249.59	(1,620,553.67)	-13.9%
Noncapitalized Equipment		4400	5,993,173.63	5,993,173.63	758,724.19	3,315,078.05	2,678,095.58	44.7%
Food		4700	798,000.00	798,000.00	244,173.50	798,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,435,619.52	18,435,619.52	2,957,028.99	17,398,916.15	1,036,703.37	5.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,321,037.01	13,321,037.01	3,007,042.91	13,789,883.60	(468,846.59)	-3.5%
Travel and Conferences		5200	965,737.77	965,737.77	199,841.69	1,032,167.14	(66,429.37)	-6.9%
Dues and Memberships		5300	319,784.51	319,784.51	166,637.60	537,199.62	(217,415.11)	-68.0%
Insurance		5400-5450	3,359,387.40	3,359,387.40	0.00	3,397,258.48	(37,871.08)	-1.1%
Operations and Housekeeping Services		5500	10,735,046.08	10,735,046.08	2,043,218.19	8,896,673.67	1,838,372.41	17.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,413,595.76	3,413,595.76	786,228.85	2,990,418.57	423,177.19	12.4%
Transfers of Direct Costs		5710	(124,607.36)	(124,607.36)	(57,987.53)	(468,055.26)	343,447.90	-275.6%
Transfers of Direct Costs - Interfund		5750	(26,400.00)	(26,400.00)	(7,601.56)	(44,525.00)	18,125.00	-68.7%
Professional/Consulting Services and Operating Expenditures		5800	19,029,278.60	19,029,278.60	10,092,814.99	22,627,353.02	(3,598,074.42)	-18.9%
Communications		5900	708,045.80	708,045.80	301,217.08	727,139.73	(19,093.93)	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,700,905.57	51,700,905.57	16,531,412.22	53,485,513.57	(1,784,608.00)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	56,610.11	56,610.11	8,291.09	183,164.19	(126,554.08)	-223.6%
Land Improvements		6170	14,863.78	14,863.78	0.00	14,863.78	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	87,995.09	483,047.00	(483,047.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	360,353.00	360,353.00	331,932.16	958,690.89	(598,337.89)	-166.0%
Equipment Replacement		6500	222,405.00	222,405.00	28,158.08	263,405.00	(41,000.00)	-18.4%
TOTAL, CAPITAL OUTLAY			654,231.89	654,231.89	456,376.42	1,903,170.86	(1,248,938.97)	-190.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,415,398.00	2,415,398.00	343,160.55	2,235,588.00	179,810.00	7.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	251,524.00	251,524.00	0.00	251,524.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,666,922.00	2,666,922.00	343,160.55	2,487,112.00	179,810.00	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,652,081.36)	(3,652,081.36)	(6,802.80)	(4,056,599.46)	404,518.10	-11.1%
Transfers of Indirect Costs - Interfund		7350	(2,018,933.88)	(2,018,933.88)	0.00	(2,111,834.99)	92,901.11	-4.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,671,015.24)	(5,671,015.24)	(6,802.80)	(6,168,434.45)	497,419.21	-8.8%
TOTAL, EXPENDITURES			428,638,786.29	428,638,786.29	112,702,756.81	433,881,635.23	(5,242,848.94)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	(5,100,000.00)	-427.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	524,392.93	524,392.93	499,392.93	524,392.93	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,110,266.00	5,110,266.00	1,596,691.88	6,100,889.00	(990,623.00)	-19.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,828,415.93	6,828,415.93	7,196,084.81	12,919,038.93	(6,090,623.00)	-89.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(81,820,349.75)	(81,820,349.75)	0.00	(81,177,653.14)	642,696.61	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(2,500.00)	(2,500.00)	New
(e) TOTAL, CONTRIBUTIONS			(81,820,349.75)	(81,820,349.75)	0.00	(81,180,153.14)	640,196.61	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(88,648,765.68)	(88,648,765.68)	(7,196,084.81)	(94,099,192.07)	(5,450,426.39)	6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,548,153.93	43,548,153.93	6,868,549.58	54,064,039.27	10,515,885.34	24.1%
3) Other State Revenue		8300-8599	68,622,299.44	68,622,299.44	14,219,429.94	71,583,651.34	2,961,351.90	4.3%
4) Other Local Revenue		8600-8799	3,255,397.00	3,255,397.00	1,745,500.35	3,622,564.08	367,167.08	11.3%
5) TOTAL, REVENUES			115,425,850.37	115,425,850.37	22,833,479.87	129,270,254.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,391,162.86	60,391,162.86	18,364,709.13	64,500,733.98	(4,109,571.12)	-6.8%
2) Classified Salaries		2000-2999	36,378,490.52	36,378,490.52	6,632,877.23	37,035,008.88	(656,518.36)	-1.8%
3) Employee Benefits		3000-3999	58,140,118.64	58,140,118.64	9,738,935.90	58,515,311.26	(375,192.62)	-0.6%
4) Books and Supplies		4000-4999	16,268,780.97	16,268,780.97	3,357,349.09	20,066,897.98	(3,798,117.01)	-23.3%
5) Services and Other Operating Expenditures		5000-5999	15,363,999.72	15,363,999.72	3,872,891.01	22,897,017.47	(7,533,017.75)	-49.0%
6) Capital Outlay		6000-6999	4,302,594.67	4,302,594.67	1,487,437.33	5,179,979.37	(877,384.70)	-20.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,925,537.00	2,925,537.00	1,663.00	3,242,027.00	(316,490.00)	-10.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,652,081.36	3,652,081.36	6,802.80	4,056,599.46	(404,518.10)	-11.1%
9) TOTAL, EXPENDITURES			197,422,765.74	197,422,765.74	43,462,665.49	215,493,575.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,996,915.37)	(81,996,915.37)	(20,629,185.62)	(86,223,320.71)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	81,820,349.75	81,820,349.75	0.00	81,180,153.14	(640,196.61)	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			81,820,349.75	81,820,349.75	0.00	81,180,153.14		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,565.62)	(176,565.62)	(20,629,185.62)	(5,043,167.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,965,643.20	10,965,643.20		14,492,859.75	3,527,216.55	32.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,965,643.20	10,965,643.20		14,492,859.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,965,643.20	10,965,643.20		14,492,859.75		
2) Ending Balance, June 30 (E + F1e)			10,789,077.58	10,789,077.58		9,449,692.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			10,789,077.58	10,789,077.58		9,449,692.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,404,315.00	9,404,315.00	0.00	9,404,315.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,046,842.00	2,046,842.00	0.00	2,057,110.53	10,268.53	0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	15,344,599.00	15,344,599.00	4,215,543.10	21,359,435.70	6,014,836.70	39.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,728,271.00	2,728,271.00	713,675.46	3,877,285.68	1,149,014.68	42.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP); Student Program	4203	8290	2,284,250.62	2,284,250.62	631,321.82	3,612,999.57	1,328,748.95	58.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	4,646,660.32	4,646,660.32	66,240.63	6,358,889.40	1,712,229.08	36.8%
Vocational and Applied Technology Education	3500-3699	8290	488,549.00	488,549.00	0.00	509,537.00	20,988.00	4.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,604,666.99	6,604,666.99	1,241,768.57	6,884,466.39	279,799.40	4.2%
TOTAL, FEDERAL REVENUE			43,548,153.93	43,548,153.93	6,868,549.58	54,064,039.27	10,515,885.34	24.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	28,026,350.64	28,026,350.64	5,251,059.45	27,443,888.00	(582,462.64)	-2.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	408,355.19	408,355.19	77,587.45	410,296.62	1,941.43	0.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	2,047,489.00	2,047,489.00	0.00	2,246,739.00	199,250.00	9.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,061,117.68	8,061,117.68	0.00	8,061,117.68	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	2,748,474.00	2,748,474.00	2,748,474.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,444,331.67	2,444,331.67	0.00	2,444,331.67	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	90,000.00	90,000.00	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,634,655.26	27,634,655.26	6,142,309.04	28,138,804.37	504,149.11	1.8%
TOTAL, OTHER STATE REVENUE			68,622,299.44	68,622,299.44	14,219,429.94	71,583,651.34	2,961,351.90	4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	674,590.00	674,590.00	170,264.50	674,590.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	16,500.00	16,500.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,495,122.00	1,495,122.00	1,575,235.85	1,845,789.08	350,667.08	23.5%
Tuition		8710	1,085,685.00	1,085,685.00	0.00	1,085,685.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,255,397.00	3,255,397.00	1,745,500.35	3,622,564.08	367,167.08	11.3%
TOTAL, REVENUES			115,425,850.37	115,425,850.37	22,833,479.87	129,270,254.69	13,844,404.32	12.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	47,750,782.69	47,750,782.69	13,906,028.39	49,967,689.61	(2,216,906.92)	-4.6%
Certificated Pupil Support Salaries		1200	5,577,855.12	5,577,855.12	1,575,606.63	5,617,345.02	(39,489.90)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,825,462.60	1,825,462.60	645,245.15	1,911,017.60	(85,555.00)	-4.7%
Other Certificated Salaries		1900	5,237,062.45	5,237,062.45	2,237,828.96	7,004,681.75	(1,767,619.30)	-33.8%
TOTAL, CERTIFICATED SALARIES			60,391,162.86	60,391,162.86	18,364,709.13	64,500,733.98	(4,109,571.12)	-6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	23,817,545.39	23,817,545.39	3,711,465.97	23,689,433.65	128,111.74	0.5%
Classified Support Salaries		2200	8,075,054.00	8,075,054.00	1,841,677.34	8,288,156.13	(213,102.13)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	1,059,640.65	1,059,640.65	264,865.12	1,133,264.82	(73,624.17)	-6.9%
Clerical, Technical and Office Salaries		2400	2,778,928.48	2,778,928.48	653,371.64	3,074,892.94	(295,964.46)	-10.7%
Other Classified Salaries		2900	647,322.00	647,322.00	161,497.16	849,261.34	(201,939.34)	-31.2%
TOTAL, CLASSIFIED SALARIES			36,378,490.52	36,378,490.52	6,632,877.23	37,035,008.88	(656,518.36)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,279,480.88	28,279,480.88	2,208,977.87	28,702,582.19	(423,101.31)	-1.5%
PERS		3201-3202	4,619,387.26	4,619,387.26	1,026,979.26	5,068,116.19	(448,728.93)	-9.7%
OASDI/Medicare/Alternative		3301-3302	3,757,301.25	3,757,301.25	785,245.72	3,808,040.36	(50,739.11)	-1.4%
Health and Welfare Benefits		3401-3402	16,170,085.46	16,170,085.46	4,427,009.83	15,480,268.01	689,817.45	4.3%
Unemployment Insurance		3501-3502	48,584.52	48,584.52	12,320.34	69,227.42	(20,642.90)	-42.5%
Workers' Compensation		3601-3602	1,449,278.76	1,449,278.76	375,574.73	1,508,939.78	(59,661.02)	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,816,000.51	3,816,000.51	902,828.15	3,878,137.31	(62,136.80)	-1.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,140,118.84	58,140,118.84	9,738,935.90	58,515,311.26	(375,192.62)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,893,927.01	1,893,927.01	1,568,163.86	1,719,338.14	174,588.87	9.2%
Books and Other Reference Materials		4200	20,024.83	20,024.83	12,282.57	151,299.72	(131,274.89)	-655.6%
Materials and Supplies		4300	13,741,181.06	13,741,181.06	1,284,097.28	16,168,557.44	(2,427,376.38)	-17.7%
Noncapitalized Equipment		4400	613,648.07	613,648.07	492,096.63	2,026,993.93	(1,413,345.86)	-230.3%
Food		4700	0.00	0.00	708.75	708.75	(708.75)	New
TOTAL, BOOKS AND SUPPLIES			16,268,780.97	16,268,780.97	3,357,349.09	20,066,897.98	(3,798,117.01)	-23.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,092,431.55	6,092,431.55	1,341,181.45	9,285,723.54	(3,193,291.99)	-52.4%
Travel and Conferences		5200	287,836.65	287,836.65	320,812.74	1,232,452.72	(944,616.07)	-328.2%
Dues and Memberships		5300	11,500.00	11,500.00	6,840.00	52,841.00	(41,341.00)	-359.5%
Insurance		5400-5450	2,788.00	2,788.00	1,900.00	6,889.00	(4,101.00)	-147.1%
Operations and Housekeeping Services		5500	77,550.00	77,550.00	11,968.24	77,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,213,049.00	4,213,049.00	982,567.07	4,273,107.85	(60,058.85)	-1.4%
Transfers of Direct Costs		5710	124,607.36	124,607.36	57,987.53	468,055.26	(343,447.90)	-275.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,405,816.76	4,405,816.76	1,149,567.14	7,343,764.11	(2,937,947.35)	-66.7%
Communications		5900	148,420.40	148,420.40	66.84	156,633.99	(8,213.59)	-5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,363,999.72	15,363,999.72	3,872,891.01	22,897,017.47	(7,533,017.75)	-49.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,257,594.67	3,257,594.67	1,452,297.60	4,126,055.38	(868,460.71)	-26.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,045,000.00	1,045,000.00	0.00	1,012,223.99	32,776.01	3.1%
Equipment Replacement		6500	0.00	0.00	35,139.73	41,700.00	(41,700.00)	New
TOTAL, CAPITAL OUTLAY			4,302,594.67	4,302,594.67	1,487,437.33	5,179,979.37	(877,384.70)	-20.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	29,439.00	29,439.00	0.00	29,439.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	589,144.00	589,144.00	1,663.00	581,949.00	7,195.00	1.2%
Payments to County Offices		7142	2,225,111.00	2,225,111.00	0.00	2,548,796.00	(323,685.00)	-14.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	81,843.00	81,843.00	0.00	81,843.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,925,537.00	2,925,537.00	1,663.00	3,242,027.00	(316,490.00)	-10.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,652,081.36	3,652,081.36	6,802.80	4,056,599.46	(404,518.10)	-11.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,652,081.36	3,652,081.36	6,802.80	4,056,599.46	(404,518.10)	-11.1%
TOTAL, EXPENDITURES			197,422,765.74	197,422,765.74	43,462,665.49	215,493,575.40	(18,070,809.66)	-9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	81,820,349.75	81,820,349.75	0.00	81,177,653.14	(642,696.61)	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	2,500.00	2,500.00	New
(e) TOTAL, CONTRIBUTIONS			81,820,349.75	81,820,349.75	0.00	81,180,153.14	(640,196.61)	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			81,820,349.75	81,820,349.75	0.00	81,180,153.14	640,196.61	-0.8%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
5640	Medi-Cal Billing Option	149,194.55
6230	California Clean Energy Jobs Act	1,781,591.97
6264	Educator Effectiveness	1,901,427.77
6300	Lottery: Instructional Materials	199,250.00
6512	Special Ed: Mental Health Services	1,033,448.19
8150	Ongoing & Major Maintenance Account (RM,	2,645,735.57
9010	Other Restricted Local	1,739,044.13
Total, Restricted Balance		<u>9,449,692.18</u>

Charter Schools Special Revenue Fund



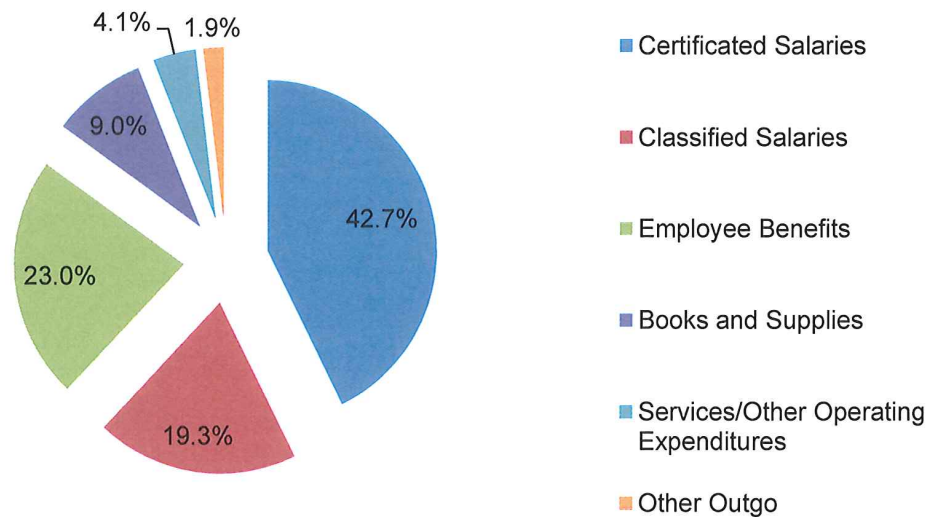
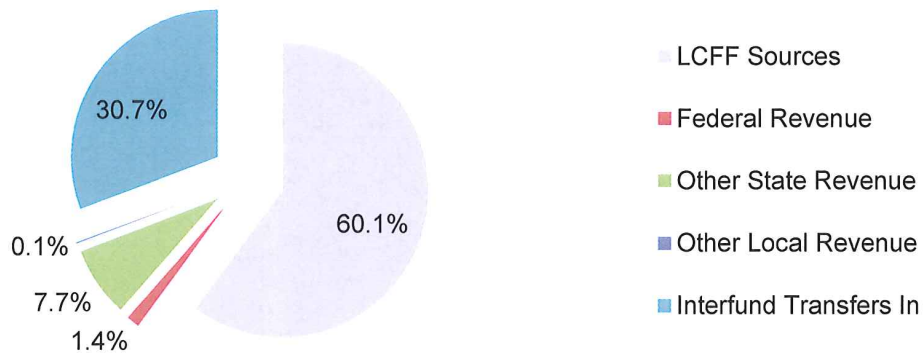
Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

Charter Schools Special Revenue Fund (09)



The Charter School Special Revenue Fund is a special revenue fund used to record pass-through financial activities for Advanced Learning Academy (ALA).

Fund 09 is utilized as the chief operating fund to account separately for activities of ALA. The budget for 2016-17 includes third, seventh, and eighth grade level expansion. Attendance is projected to increase by approximately 112.77 ADA from 2015-16. The District contributed a million dollars from the One-time Discretionary Funds to cover the costs of grade expansion.



The projected ending fund balance of approximately \$0.98 million is to be utilized to cover any additional grade level expansion cost.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,940,956.00	1,940,956.00	202,672.26	2,146,083.00	205,127.00	10.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	50,021.25	50,021.25	New
3) Other State Revenue		8300-8599	112,565.00	112,565.00	0.00	274,549.00	161,984.00	143.9%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	2,277.86	2,600.00	600.00	30.0%
5) TOTAL REVENUES			2,055,521.00	2,055,521.00	204,950.12	2,473,253.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	888,541.40	888,541.40	249,987.13	1,106,229.31	(217,687.91)	-24.5%
2) Classified Salaries		2000-2999	391,995.00	391,995.00	67,757.45	499,153.82	(107,158.82)	-27.3%
3) Employee Benefits		3000-3999	494,159.42	494,159.42	108,330.28	595,539.24	(101,379.82)	-20.5%
4) Books and Supplies		4000-4999	52,715.00	52,715.00	77,809.34	232,740.63	(180,025.63)	-341.5%
5) Services and Other Operating Expenditures		5000-5999	13,200.00	13,200.00	24,219.72	105,726.72	(92,526.72)	-701.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	49,998.85	(49,998.85)	New
9) TOTAL EXPENDITURES			1,840,610.82	1,840,610.82	528,103.92	2,589,388.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			214,910.18	214,910.18	(323,153.80)	(116,135.32)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	106,699.00	106,699.00	1,000,000.00	1,097,322.00	990,623.00	928.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			106,699.00	106,699.00	1,000,000.00	1,097,322.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			321,609.18	321,609.18	676,846.20	981,186.68		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,532.25	34,532.25		0.00	(34,532.25)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,532.25	34,532.25		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,532.25	34,532.25		0.00		
2) Ending Balance, June 30 (E + F1e)			356,141.43	356,141.43		981,186.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	61,693.25	61,693.25		10,538.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	294,448.18	294,448.18		970,648.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,445,491.00	1,445,491.00	196,584.26	1,599,326.00	153,835.00	10.6%
Education Protection Account State Aid - Current Year		8012	42,400.00	42,400.00	6,088.00	46,907.00	4,507.00	10.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	453,065.00	453,065.00	0.00	499,850.00	46,785.00	10.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,940,956.00	1,940,956.00	202,672.26	2,146,083.00	205,127.00	10.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	50,021.25	50,021.25	New
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	50,021.25	50,021.25	New
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,968.00	2,968.00	0.00	1,730.00	(1,238.00)	-41.7%
Lottery - Unrestricted and Instructional Materials		8560	40,078.00	40,078.00	0.00	44,258.00	4,180.00	10.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	150,000.00	150,000.00	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	69,519.00	69,519.00	0.00	78,581.00	9,042.00	13.0%
TOTAL, OTHER STATE REVENUE			112,565.00	112,565.00	0.00	274,549.00	161,984.00	143.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,677.86	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	600.00	600.00	600.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	2,277.86	2,600.00	600.00	30.0%
TOTAL, REVENUES			2,055,521.00	2,055,521.00	204,950.12	2,473,253.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	758,431.40	758,431.40	208,531.06	980,617.48	(222,186.08)	-29.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	130,110.00	130,110.00	31,096.74	115,148.91	14,961.09	11.5%
Other Certificated Salaries		1900	0.00	0.00	10,359.33	10,462.92	(10,462.92)	New
TOTAL, CERTIFICATED SALARIES			888,541.40	888,541.40	249,987.13	1,106,229.31	(217,687.91)	-24.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	81,110.00	81,110.00	9,512.28	100,600.97	(19,490.97)	-24.0%
Classified Support Salaries		2200	50,640.00	50,640.00	12,660.00	52,575.00	(1,935.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,900.00	217,900.00	42,274.78	303,132.85	(85,232.85)	-39.1%
Other Classified Salaries		2900	42,345.00	42,345.00	3,310.39	42,845.00	(500.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			391,995.00	391,995.00	67,757.45	499,153.82	(107,158.82)	-27.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	181,297.07	181,297.07	31,448.34	217,725.48	(36,428.41)	-20.1%
PERS		3201-3202	43,822.27	43,822.27	9,113.43	55,279.64	(11,457.37)	-26.1%
OASDI/Medicare/Alternative		3301-3302	39,386.65	39,386.65	8,177.91	49,991.80	(10,605.15)	-26.9%
Health and Welfare Benefits		3401-3402	155,922.66	155,922.66	41,459.58	184,882.40	(28,959.74)	-18.6%
Unemployment Insurance		3501-3502	640.30	640.30	157.07	798.01	(157.71)	-24.6%
Workers' Compensation		3601-3602	19,228.28	19,228.28	4,766.41	23,905.28	(4,677.00)	-24.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	53,862.19	53,862.19	13,207.54	62,956.63	(9,094.44)	-16.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			494,159.42	494,159.42	108,330.28	595,539.24	(101,379.82)	-20.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	52,715.00	52,715.00	66,514.05	213,011.77	(160,296.77)	-304.1%
Noncapitalized Equipment		4400	0.00	0.00	11,295.29	19,728.86	(19,728.86)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,715.00	52,715.00	77,809.34	232,740.63	(180,025.63)	-341.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,000.00	1,000.00	0.00	7,150.00	(6,150.00)	-615.0%
Travel and Conferences		5200	0.00	0.00	5,636.89	6,700.00	(6,700.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	6,000.00	(6,000.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	40,748.65	(40,748.65)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	3,332.00	(3,332.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	1,000.00	(1,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	12,200.00	12,200.00	18,567.85	39,154.00	(26,954.00)	-220.9%
Communications		5900	0.00	0.00	14.98	1,642.07	(1,642.07)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,200.00	13,200.00	24,219.72	105,726.72	(92,526.72)	-701.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	49,998.85	(49,998.85)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	49,998.85	(49,998.85)	New
TOTAL EXPENDITURES			1,840,610.82	1,840,610.82	528,103.92	2,589,388.57		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	106,699.00	106,699.00	1,000,000.00	1,097,322.00	990,623.00	928.4%
(a) TOTAL, INTERFUND TRANSFERS IN			106,699.00	106,699.00	1,000,000.00	1,097,322.00	990,623.00	928.4%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			106,699.00	106,699.00	1,000,000.00	1,097,322.00		

Resource	Description	2016/17 Projected Year Totals
6300	Lottery: Instructional Materials	10,538.00
Total, Restricted Balance		<u>10,538.00</u>

Child Development Fund

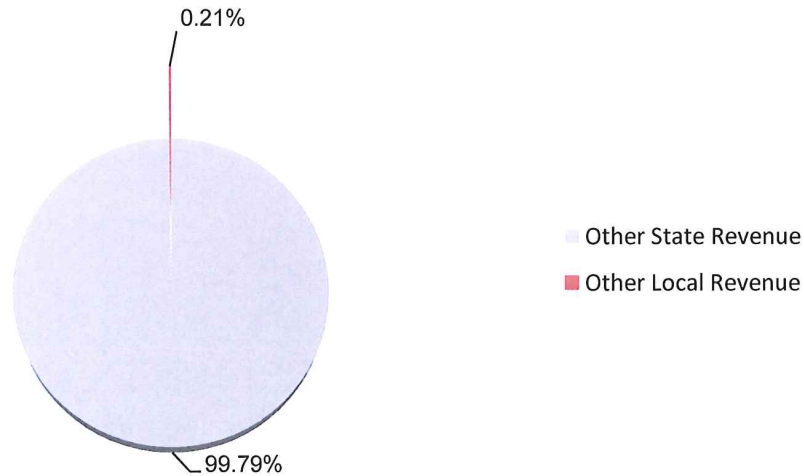


Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

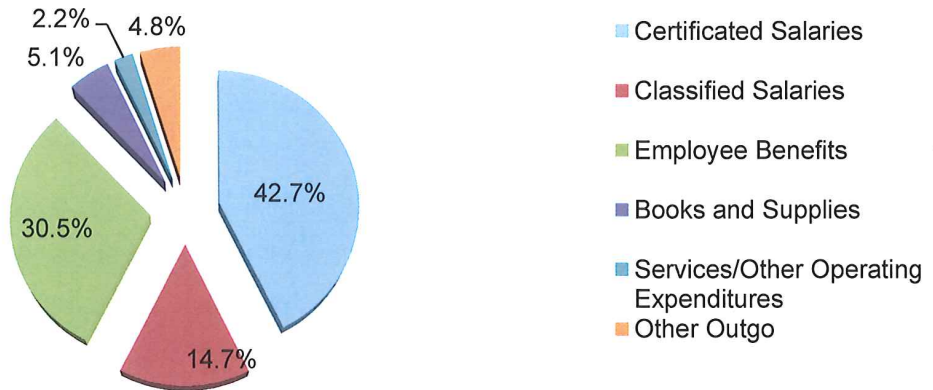
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$5.65 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditures (87.9%). Total projected expenditure is \$5.65 million.



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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,743,964.00	3,743,964.00	2,242,543.10	5,644,253.23	1,900,289.23	50.8%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	8,879.77	11,852.00	10,352.00	690.1%
5) TOTAL REVENUES			3,745,464.00	3,745,464.00	2,251,422.87	5,656,105.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,874,201.29	1,874,201.29	496,785.29	2,412,779.90	(538,578.61)	-28.7%
2) Classified Salaries		2000-2999	359,396.55	359,396.55	119,184.41	833,487.92	(474,091.37)	-131.9%
3) Employee Benefits		3000-3999	1,162,664.74	1,162,664.74	316,461.54	1,721,394.90	(558,730.16)	-48.1%
4) Books and Supplies		4000-4999	117,834.54	117,834.54	84,823.48	285,540.06	(167,705.52)	-142.3%
5) Services and Other Operating Expenditures		5000-5999	44,350.00	44,350.00	76,718.83	126,571.31	(82,221.31)	-185.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	185,516.88	185,516.88	0.00	271,831.14	(86,314.26)	-46.5%
9) TOTAL EXPENDITURES			3,743,964.00	3,743,964.00	1,093,973.55	5,651,605.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,500.00	1,157,449.32	4,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,500.00	1,157,449.32	4,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,266.88	102,266.88		98,941.59	(3,325.29)	-3.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,266.88	102,266.88		98,941.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,266.88	102,266.88		98,941.59		
2) Ending Balance, June 30 (E + F1e)			103,766.88	103,766.88		103,441.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	103,766.88	103,766.88		103,441.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,602,034.00	3,602,034.00	2,091,976.87	5,328,631.00	1,726,597.00	47.9%
All Other State Revenue	All Other	8590	141,930.00	141,930.00	150,566.23	315,622.23	173,692.23	122.4%
TOTAL, OTHER STATE REVENUE			3,743,964.00	3,743,964.00	2,242,543.10	5,644,253.23	1,900,289.23	50.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	1,527.77	4,500.00	3,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	7,352.00	7,352.00	7,352.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	8,879.77	11,852.00	10,352.00	690.1%
TOTAL, REVENUES			3,745,464.00	3,745,464.00	2,251,422.87	5,656,105.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,662,755.04	1,662,755.04	425,777.62	2,202,638.56	(539,883.52)	-32.5%
Certificated Pupil Support Salaries		1200	36,353.23	36,353.23	7,350.00	17,626.92	18,726.31	51.5%
Certificated Supervisors' and Administrators' Salaries		1300	58,824.00	58,824.00	24,805.75	75,958.40	(17,134.40)	-29.1%
Other Certificated Salaries		1900	116,269.02	116,269.02	38,851.92	116,556.02	(287.00)	-0.2%
TOTAL, CERTIFICATED SALARIES			1,874,201.29	1,874,201.29	496,785.29	2,412,779.90	(538,578.61)	-28.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	56,664.00	56,664.00	20,108.12	421,342.00	(364,678.00)	-643.6%
Classified Support Salaries		2200	0.00	0.00	0.00	43,849.59	(43,849.59)	New
Classified Supervisors' and Administrators' Salaries		2300	35,791.35	35,791.35	22,508.51	67,771.35	(31,980.00)	-89.4%
Clerical, Technical and Office Salaries		2400	112,081.20	112,081.20	32,183.50	132,263.20	(20,182.00)	-18.0%
Other Classified Salaries		2900	154,860.00	154,860.00	44,384.28	168,261.78	(13,401.78)	-8.7%
TOTAL, CLASSIFIED SALARIES			359,396.55	359,396.55	119,184.41	833,487.92	(474,091.37)	-131.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	317,979.52	317,979.52	56,993.15	426,727.83	(108,748.31)	-34.2%
PERS		3201-3202	80,832.17	80,832.17	20,348.77	148,509.07	(67,676.90)	-83.7%
OASDI/Medicare/Alternative		3301-3302	71,314.40	71,314.40	18,085.67	115,786.45	(44,472.05)	-62.4%
Health and Welfare Benefits		3401-3402	564,591.48	564,591.48	188,971.80	844,820.82	(280,229.34)	-49.6%
Unemployment Insurance		3501-3502	1,115.63	1,115.63	302.58	1,629.87	(514.24)	-46.1%
Workers' Compensation		3601-3602	33,468.99	33,468.99	9,248.50	48,883.99	(15,415.00)	-46.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	93,362.55	93,362.55	22,511.07	135,036.87	(41,674.32)	-44.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,162,664.74	1,162,664.74	316,461.54	1,721,394.90	(558,730.16)	-48.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	117,834.54	117,834.54	77,353.63	272,005.90	(154,171.36)	-130.8%
Noncapitalized Equipment		4400	0.00	0.00	7,469.85	13,534.16	(13,534.16)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			117,834.54	117,834.54	84,823.48	285,540.06	(167,705.52)	-142.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	2,825.00	(2,825.00)	New
Travel and Conferences		5200	20,250.00	20,250.00	5,144.66	15,080.00	5,170.00	25.5%
Dues and Memberships		5300	400.00	400.00	1,233.57	1,300.00	(900.00)	-225.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,100.00	3,100.00	17,240.00	23,602.00	(20,502.00)	-661.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,400.00	14,400.00	41.88	9,325.00	5,075.00	35.2%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	52,435.28	73,239.31	(67,239.31)	-1120.7%
Communications		5900	200.00	200.00	623.44	1,200.00	(1,000.00)	-500.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,350.00	44,350.00	76,718.83	126,571.31	(82,221.31)	-185.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	185,516.88	185,516.88	0.00	271,831.14	(86,314.26)	-46.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			185,516.88	185,516.88	0.00	271,831.14	(86,314.26)	-46.5%
TOTAL, EXPENDITURES			3,743,964.00	3,743,964.00	1,093,973.55	5,651,605.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	103,441.59
Total, Restricted Balance		<u>103,441.59</u>

Cafeteria Special Revenue Fund

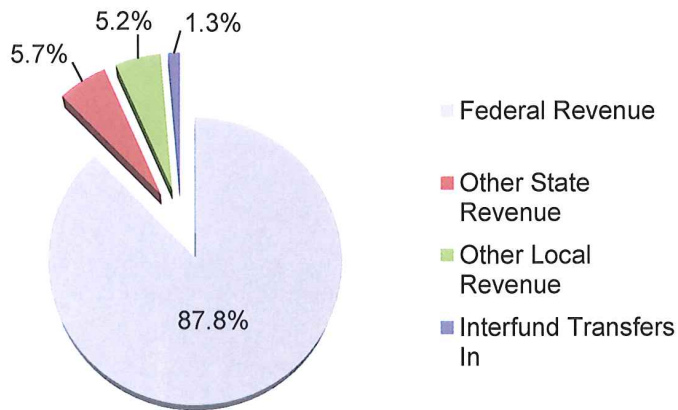


Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

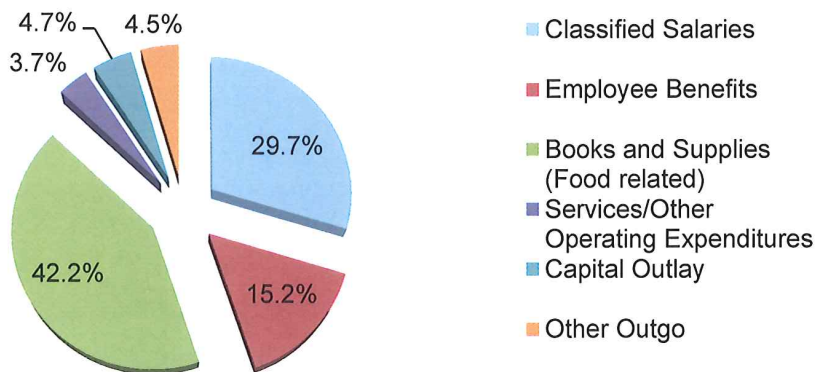
Cafeteria Special Reserve Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for operation and improvement of food service programs. The largest revenue comes from a Federal reimbursement process (87.8%). Total projected revenue is \$38.8 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Books and Supplies (food related) represent the largest expenditures (42.2%). Total projected expenditure is \$40 million.



The District relies heavily on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$1.2 million more than its anticipated revenue by June 30, 2017 due to the required spend-down plan by the California Department of Education. Thus, the projected fund balance will be reduced to approximately \$22 million.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,785,263.00	31,785,263.00	5,824,813.39	34,535,000.00	2,749,737.00	8.7%
3) Other State Revenue		8300-8599	2,234,070.00	2,234,070.00	417,823.28	2,234,070.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,066,000.00	2,066,000.00	570,750.34	2,066,000.00	0.00	0.0%
5) TOTAL, REVENUES			36,085,333.00	36,085,333.00	6,813,387.01	38,835,070.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,425,000.00	11,425,000.00	2,064,860.01	11,921,924.00	(496,924.00)	-4.3%
3) Employee Benefits		3000-3999	6,110,874.00	6,110,874.00	1,291,927.91	6,079,000.00	31,874.00	0.5%
4) Books and Supplies		4000-4999	16,425,000.00	16,425,000.00	4,561,857.92	16,882,000.00	(457,000.00)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	2,000,000.00	2,000,000.00	218,670.03	1,499,300.00	500,700.00	25.0%
6) Capital Outlay		6000-6999	1,250,000.00	1,250,000.00	396,252.10	1,893,700.00	(643,700.00)	-51.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,833,417.00	1,833,417.00	0.00	1,790,005.00	43,412.00	2.4%
9) TOTAL, EXPENDITURES			39,044,291.00	39,044,291.00	8,533,567.97	40,065,929.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,958,958.00)	(2,958,958.00)	(1,720,180.96)	(1,230,859.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	524,392.93	524,392.93	499,392.93	524,392.93	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			524,392.93	524,392.93	499,392.93	524,392.93		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,434,565.07)	(2,434,565.07)	(1,220,788.03)	(706,466.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,779,599.57	22,779,599.57		22,784,909.27	5,309.70	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,779,599.57	22,779,599.57		22,784,909.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,779,599.57	22,779,599.57		22,784,909.27		
2) Ending Balance, June 30 (E + F1e)			20,345,034.50	20,345,034.50		22,078,443.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	20,345,034.50	20,345,034.50		22,078,443.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	31,785,263.00	31,785,263.00	5,824,813.39	34,535,000.00	2,749,737.00	8.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			31,785,263.00	31,785,263.00	5,824,813.39	34,535,000.00	2,749,737.00	8.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,234,070.00	2,234,070.00	417,823.28	2,234,070.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,234,070.00	2,234,070.00	417,823.28	2,234,070.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	8,257.95	0.00	0.00	0.0%
Food Service Sales		8634	1,070,000.00	1,070,000.00	276,275.25	1,070,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	110,000.00	110,000.00	42,043.64	110,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	886,000.00	886,000.00	244,173.50	886,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,066,000.00	2,066,000.00	570,750.34	2,066,000.00	0.00	0.0%
TOTAL, REVENUES			36,085,333.00	36,085,333.00	6,813,387.01	38,835,070.00		

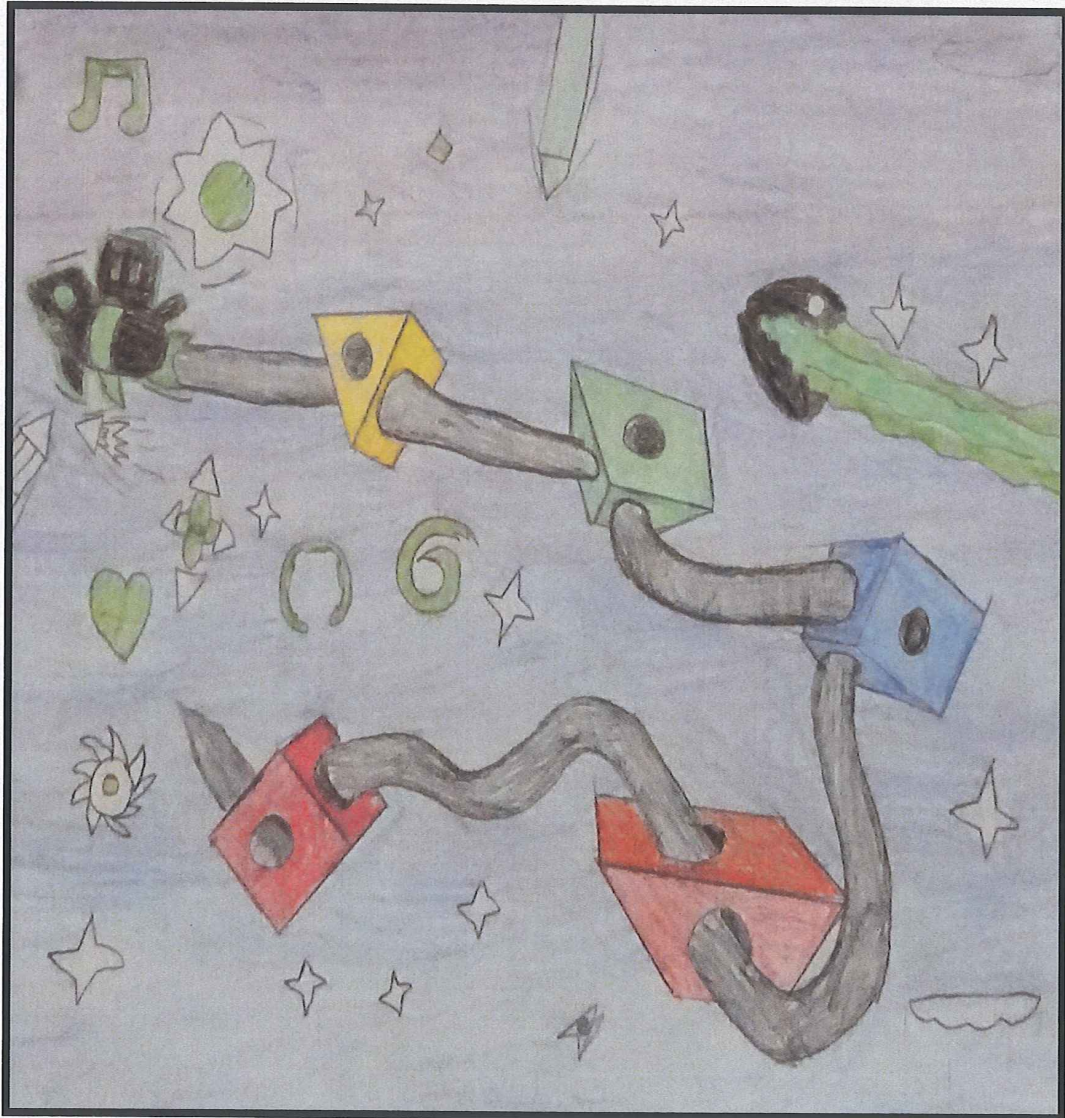
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	9,910,000.00	9,910,000.00	1,619,123.60	10,406,924.00	(496,924.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	1,434,000.00	1,434,000.00	439,167.56	1,434,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	81,000.00	81,000.00	6,588.85	81,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,425,000.00	11,425,000.00	2,064,860.01	11,921,924.00	(496,924.00)	-4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,356,874.00	1,356,874.00	276,697.03	1,325,000.00	31,874.00	2.3%
OASDI/Medicare/Alternative		3301-3302	823,000.00	823,000.00	146,935.29	823,000.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,257,000.00	3,257,000.00	754,599.13	3,257,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,000.00	7,000.00	1,020.30	7,000.00	0.00	0.0%
Workers' Compensation		3601-3602	180,000.00	180,000.00	31,010.96	180,000.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	487,000.00	487,000.00	81,665.20	487,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,110,874.00	6,110,874.00	1,291,927.91	6,079,000.00	31,874.00	0.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	440,000.00	440,000.00	112,475.98	532,000.00	(92,000.00)	-20.9%
Noncapitalized Equipment		4400	1,560,000.00	1,560,000.00	96,209.64	1,325,000.00	235,000.00	15.1%
Food		4700	14,425,000.00	14,425,000.00	4,353,172.30	15,025,000.00	(600,000.00)	-4.2%
TOTAL, BOOKS AND SUPPLIES			16,425,000.00	16,425,000.00	4,561,857.92	16,882,000.00	(457,000.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	85,000.00	85,000.00	5,138.98	85,000.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	894.95	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	195,000.00	195,000.00	49,326.63	215,000.00	(20,000.00)	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	804,500.00	804,500.00	89,289.07	749,500.00	55,000.00	6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,000.00	12,000.00	6,041.01	27,000.00	(15,000.00)	-125.0%
Professional/Consulting Services and Operating Expenditures		5800	896,500.00	896,500.00	67,902.94	415,800.00	480,700.00	53.6%
Communications		5900	2,000.00	2,000.00	76.45	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000,000.00	2,000,000.00	218,670.03	1,499,300.00	500,700.00	25.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	250,000.00	250,000.00	348.00	252,700.00	(2,700.00)	-1.1%
Equipment		6400	1,000,000.00	1,000,000.00	395,904.10	1,641,000.00	(641,000.00)	-64.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,250,000.00	1,250,000.00	396,252.10	1,893,700.00	(643,700.00)	-51.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,833,417.00	1,833,417.00	0.00	1,790,005.00	43,412.00	2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,833,417.00	1,833,417.00	0.00	1,790,005.00	43,412.00	2.4%
TOTAL, EXPENDITURES			39,044,291.00	39,044,291.00	8,533,567.97	40,065,929.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	524,392.93	524,392.93	499,392.93	524,392.93	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			524,392.93	524,392.93	499,392.93	524,392.93	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			524,392.93	524,392.93	499,392.93	524,392.93		

Resource	Description	2016/17 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	22,074,691.93
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	3,751.26
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01
Total, Restricted Balance		<u>22,078,443.20</u>

Deferred Maintenance Fund

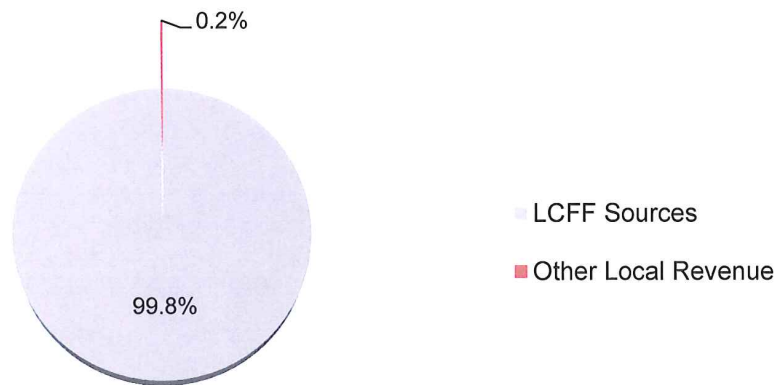


Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

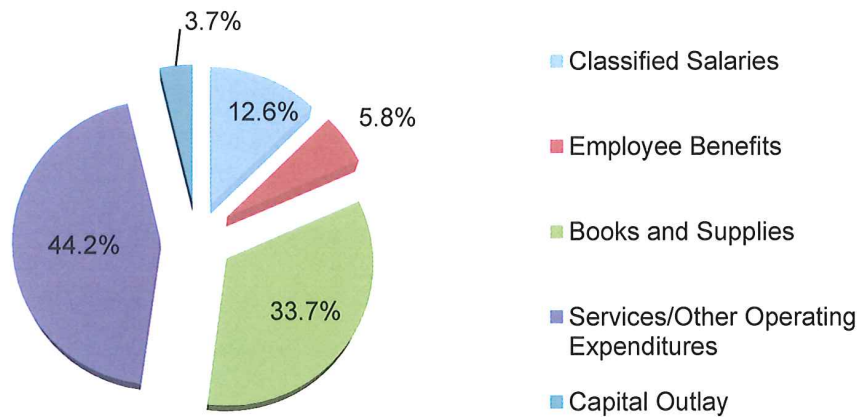
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes. The State revenue of approximately \$4 million was transferred to the Deferred Maintenance Fund by means of a LCFF Sources transfer.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services/Other Operating Expenditures represent the largest expenditure (44.2%). Total projected expenditure is \$4.1 million.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,003,028.33	4,003,028.33	0.00	4,003,028.33	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,548.00	9,548.00	1,289.00	9,548.00	0.00	0.0%
5) TOTAL REVENUES			4,012,576.33	4,012,576.33	1,289.00	4,012,576.33		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	499,568.00	499,568.00	127,523.21	494,077.92	5,490.08	1.1%
3) Employee Benefits		3000-3999	239,095.00	239,095.00	59,945.76	241,062.43	(1,967.43)	-0.8%
4) Books and Supplies		4000-4999	1,323,217.00	1,323,217.00	217,699.95	1,395,757.00	(72,540.00)	-5.5%
5) Services and Other Operating Expenditures		5000-5999	1,932,338.00	1,932,338.00	14,267.15	1,854,338.00	78,000.00	4.0%
6) Capital Outlay		6000-6999	155,000.00	155,000.00	0.00	155,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,149,218.00	4,149,218.00	419,436.07	4,140,235.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(136,641.67)	(136,641.67)	(418,147.07)	(127,659.02)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(136,641.67)	(136,641.67)	(418,147.07)	(127,659.02)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	136,641.67	136,641.67		718,660.23	582,018.56	425.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,641.67	136,641.67		718,660.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,641.67	136,641.67		718,660.23		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		591,001.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		591,001.21		
Maintenance Projects	0000	9780				591,001.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	4,003,028.33	4,003,028.33	0.00	4,003,028.33	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,003,028.33	4,003,028.33	0.00	4,003,028.33	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,548.00	9,548.00	1,289.00	9,548.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,548.00	9,548.00	1,289.00	9,548.00	0.00	0.0%
TOTAL, REVENUES			4,012,576.33	4,012,576.33	1,289.00	4,012,576.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	499,568.00	499,568.00	127,523.21	494,077.92	5,490.08	1.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			499,568.00	499,568.00	127,523.21	494,077.92	5,490.08	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	64,541.00	64,541.00	16,332.05	67,228.79	(2,687.79)	-4.2%
OASDI/Medicare/Alternative		3301-3302	38,217.00	38,217.00	9,651.07	38,069.29	147.71	0.4%
Health and Welfare Benefits		3401-3402	107,079.00	107,079.00	26,700.63	106,802.52	276.48	0.3%
Unemployment Insurance		3501-3502	250.00	250.00	63.09	248.83	1.17	0.5%
Workers' Compensation		3601-3602	7,494.00	7,494.00	1,913.04	7,485.24	8.76	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	21,514.00	21,514.00	5,285.88	21,227.76	286.24	1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			239,095.00	239,095.00	59,945.76	241,062.43	(1,967.43)	-0.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	768,217.00	768,217.00	171,851.66	846,217.00	(78,000.00)	-10.2%
Noncapitalized Equipment		4400	555,000.00	555,000.00	45,848.29	549,540.00	5,460.00	1.0%
TOTAL, BOOKS AND SUPPLIES			1,323,217.00	1,323,217.00	217,699.95	1,395,757.00	(72,540.00)	-5.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,930,838.00	1,930,838.00	14,150.00	1,847,948.00	82,890.00	4.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	117.15	6,390.00	(4,890.00)	-326.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,932,338.00	1,932,338.00	14,267.15	1,854,338.00	78,000.00	4.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Equipment Replacement		6500	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			155,000.00	155,000.00	0.00	155,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			4,149,218.00	4,149,218.00	419,436.07	4,140,235.35		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Special Reserve Fund for Postemployment Benefits



Artwork created by a Santa Ana Unified School District student at McFadden Intermediate School.

Special Reserve Fund for Postemployment Benefits (20)



The Special Reserve Fund for Postemployment Benefits may be used pursuant to *Education Code* Section 42840 to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure. (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

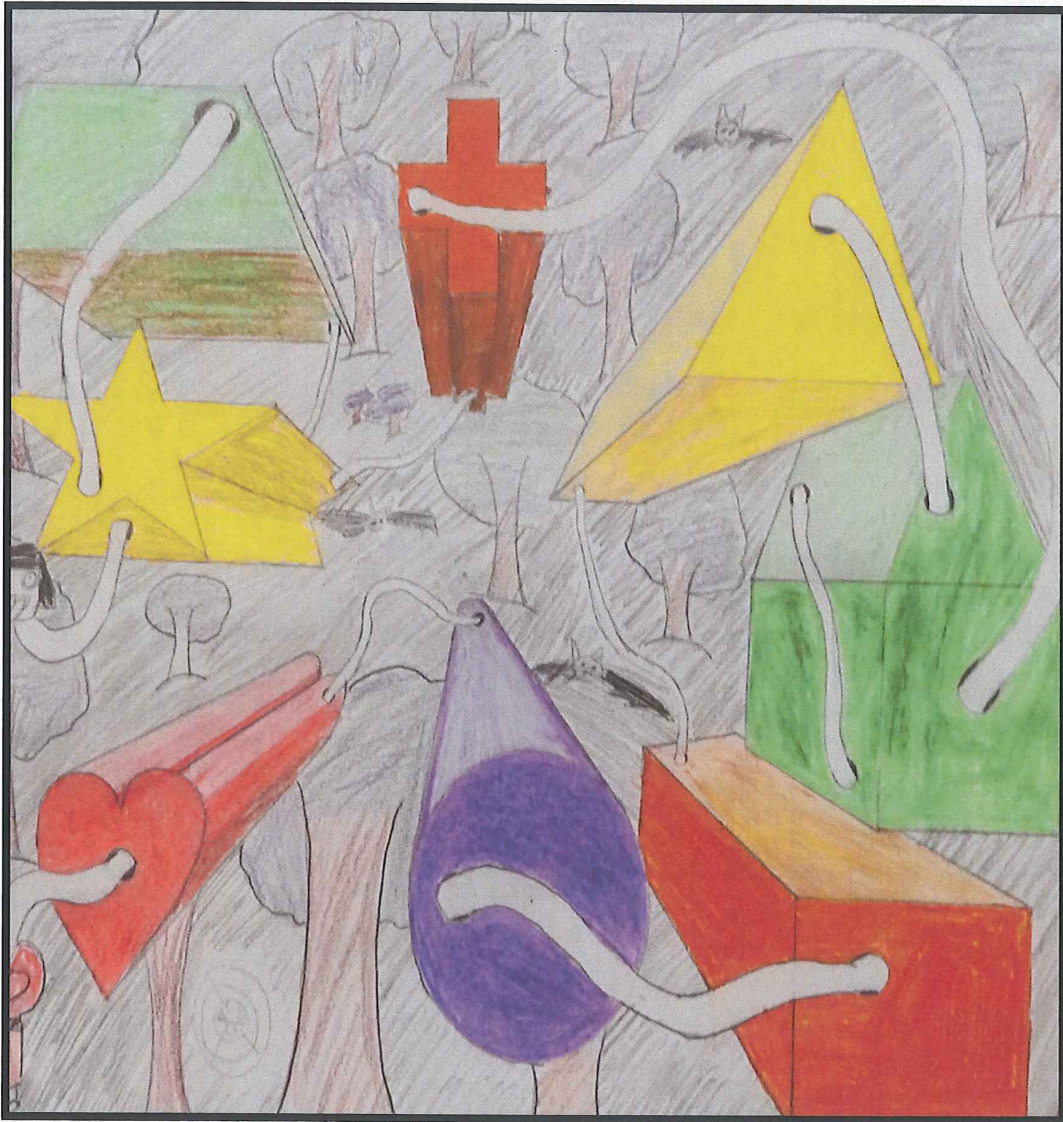
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	16,676.86	70,000.00	70,000.00	New
5) TOTAL, REVENUES			0.00	0.00	16,676.86	70,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	16,676.86	70,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	16,676.86	70,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,036,822.00	15,036,822.00		20,038,644.07	5,001,822.07	33.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,036,822.00	15,036,822.00		20,038,644.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,036,822.00	15,036,822.00		20,038,644.07		
2) Ending Balance, June 30 (E + F1e)			15,036,822.00	15,036,822.00		20,108,644.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,036,822.00	15,036,822.00		20,108,644.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	16,676.86	70,000.00	70,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	16,676.86	70,000.00	70,000.00	New
TOTAL, REVENUES			0.00	0.00	16,676.86	70,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Building Fund



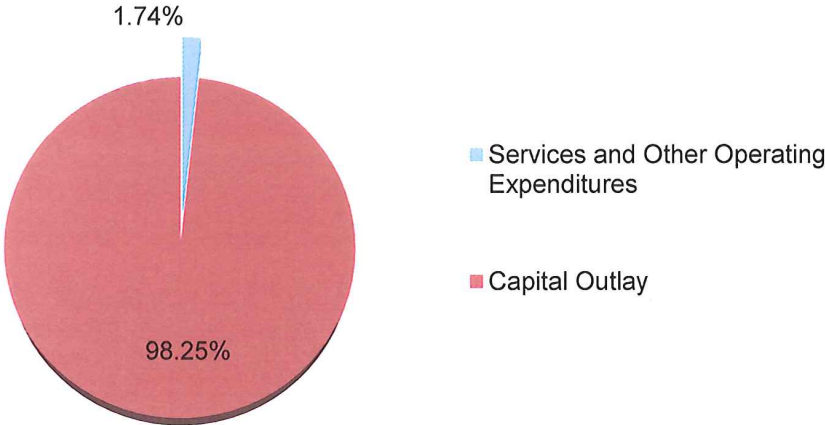
Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

Building Fund (21)



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

The Building Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$662 thousand.



The projected fund balance of approximately \$3.6 million is reserved for future construction projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,435.00	34,435.00	8,009.52	35,639.68	1,204.68	3.5%
5) TOTAL, REVENUES			34,435.00	34,435.00	8,009.52	35,639.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	684.52	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	20.54	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,542.50	11,542.50	725.14	11,542.50	0.00	0.0%
6) Capital Outlay		6000-6999	531,984.00	531,984.00	78,749.92	650,656.15	(118,672.15)	-22.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			543,526.50	543,526.50	80,180.12	662,198.65		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(509,091.50)	(509,091.50)	(72,170.60)	(626,558.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(509,091.50)	(509,091.50)	(72,170.60)	(626,558.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,889,282.39	2,889,282.39		4,195,874.64	1,306,592.25	45.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,889,282.39	2,889,282.39		4,195,874.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,889,282.39	2,889,282.39		4,195,874.64		
2) Ending Balance, June 30 (E + F1e)			2,380,190.89	2,380,190.89		3,569,315.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,371,904.65	2,371,904.65		3,561,585.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,286.24	8,286.24		7,729.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll								
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes								
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes								
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other								
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	34,435.00	34,435.00	8,009.52	35,639.68	1,204.68	3.5%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,435.00	34,435.00	8,009.52	35,639.68	1,204.68	3.5%
TOTAL, REVENUES			34,435.00	34,435.00	8,009.52	35,639.68		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	684.52	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	684.52	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	9.93	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.34	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	10.27	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	20.54	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,542.50	11,542.50	725.14	11,542.50	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,542.50	11,542.50	725.14	11,542.50	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	531,984.00	531,984.00	78,749.92	650,656.15	(118,672.15)	-22.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			531,984.00	531,984.00	78,749.92	650,656.15	(118,672.15)	-22.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			543,526.50	543,526.50	80,180.12	662,198.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
9010	Other Restricted Local	3,561,585.98
Total, Restricted Balance		<u>3,561,585.98</u>

Capital Facilities Fund



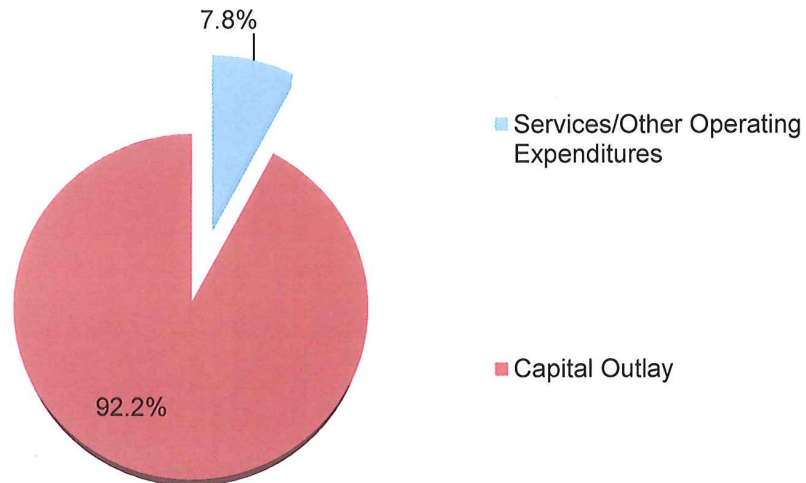
Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected revenue is \$3.7 million.

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



The projected fund balance of \$14.7 million is reserved for City of Santa Ana Redevelopment projects (\$4.3 million) and Redevelopment Agency projects (\$0.4 million)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,700,000.00	5,700,000.00	1,370,406.23	3,714,013.00	(1,985,987.00)	-34.8%
5) TOTAL, REVENUES			5,700,000.00	5,700,000.00	1,370,406.23	3,714,013.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,000.00	37,000.00	36,223.84	219,763.00	(182,763.00)	-494.0%
6) Capital Outlay		6000-6999	5,178,700.24	5,178,700.24	64,237.50	2,595,307.95	2,583,392.29	49.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,215,700.24	5,215,700.24	100,461.34	2,815,070.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			484,299.76	484,299.76	1,269,944.89	898,942.05		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			484,299.76	484,299.76	1,269,944.89	898,942.05		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	9,699,200.30	9,699,200.30	13,780,483.09	4,081,282.79	42.1%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				9,699,200.30	9,699,200.30	13,780,483.09		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				9,699,200.30	9,699,200.30	13,780,483.09		
2) Ending Balance, June 30 (E + F1e)				10,183,500.06	10,183,500.06	14,679,425.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Legally Restricted Balance			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	10,183,500.06	10,183,500.06	14,679,425.14		
City of Santa Ana Redevelopment			0000			4,318,618.77		
Redevelopment Agency Funds (RDA)			0000			10,360,806.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,900,000.00	2,900,000.00	1,289,763.03	2,900,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	26,178.04	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	250,000.00	250,000.00	54,452.16	250,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500,000.00	2,500,000.00	13.00	514,013.00	(1,985,987.00)	-79.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,700,000.00	5,700,000.00	1,370,406.23	3,714,013.00	(1,985,987.00)	-34.8%
TOTAL, REVENUES			5,700,000.00	5,700,000.00	1,370,406.23	3,714,013.00		

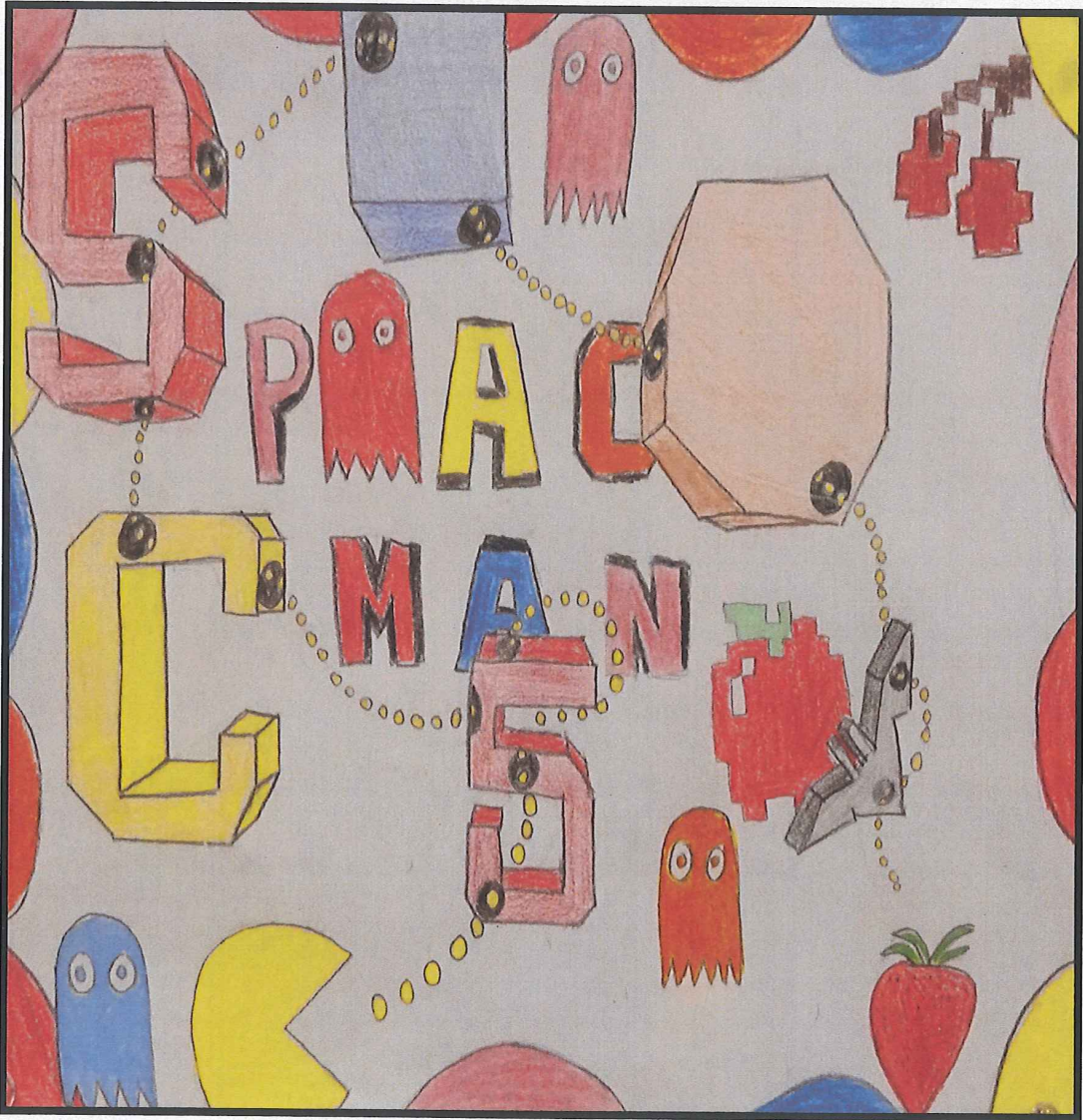
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	4,138.00	(4,138.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,000.00	37,000.00	36,223.84	215,625.00	(178,625.00)	-482.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,000.00	37,000.00	36,223.84	219,763.00	(182,763.00)	-494.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,178,700.24	5,178,700.24	64,237.50	2,595,307.95	2,583,392.29	49.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,178,700.24	5,178,700.24	64,237.50	2,595,307.95	2,583,392.29	49.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,215,700.24	5,215,700.24	100,461.34	2,815,070.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

County School Facilities Fund



Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. Currently there are no more revenues coming in to the District except for the interest revenue. The projected expenditure is \$18 thousand is budgeted for interest costs and charges.

The projected fund balance of \$26.8 million from the Overcrowding Relief Grant projects savings is reserved until the State has officially closed out and certified those projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,000.00	130,000.00	50,913.78	130,000.00	0.00	0.0%
5) TOTAL REVENUES			130,000.00	130,000.00	50,913.78	130,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,000.00	18,000.00	4,608.16	18,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			18,000.00	18,000.00	4,608.16	18,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,000.00	112,000.00	46,305.62	112,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,000.00	112,000.00	46,305.62	112,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	25,226,480.39	25,226,480.39		26,676,736.17	1,450,255.78	5.7%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			25,226,480.39	25,226,480.39		26,676,736.17		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			25,226,480.39	25,226,480.39		26,676,736.17		
2) Ending Balance, June 30 (E + F1e)								
			25,338,480.39	25,338,480.39		26,788,736.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	25,338,480.39	25,338,480.39		26,788,736.17		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	130,000.00	130,000.00	50,913.78	130,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130,000.00	130,000.00	50,913.78	130,000.00	0.00	0.0%
TOTAL, REVENUES			130,000.00	130,000.00	50,913.78	130,000.00		

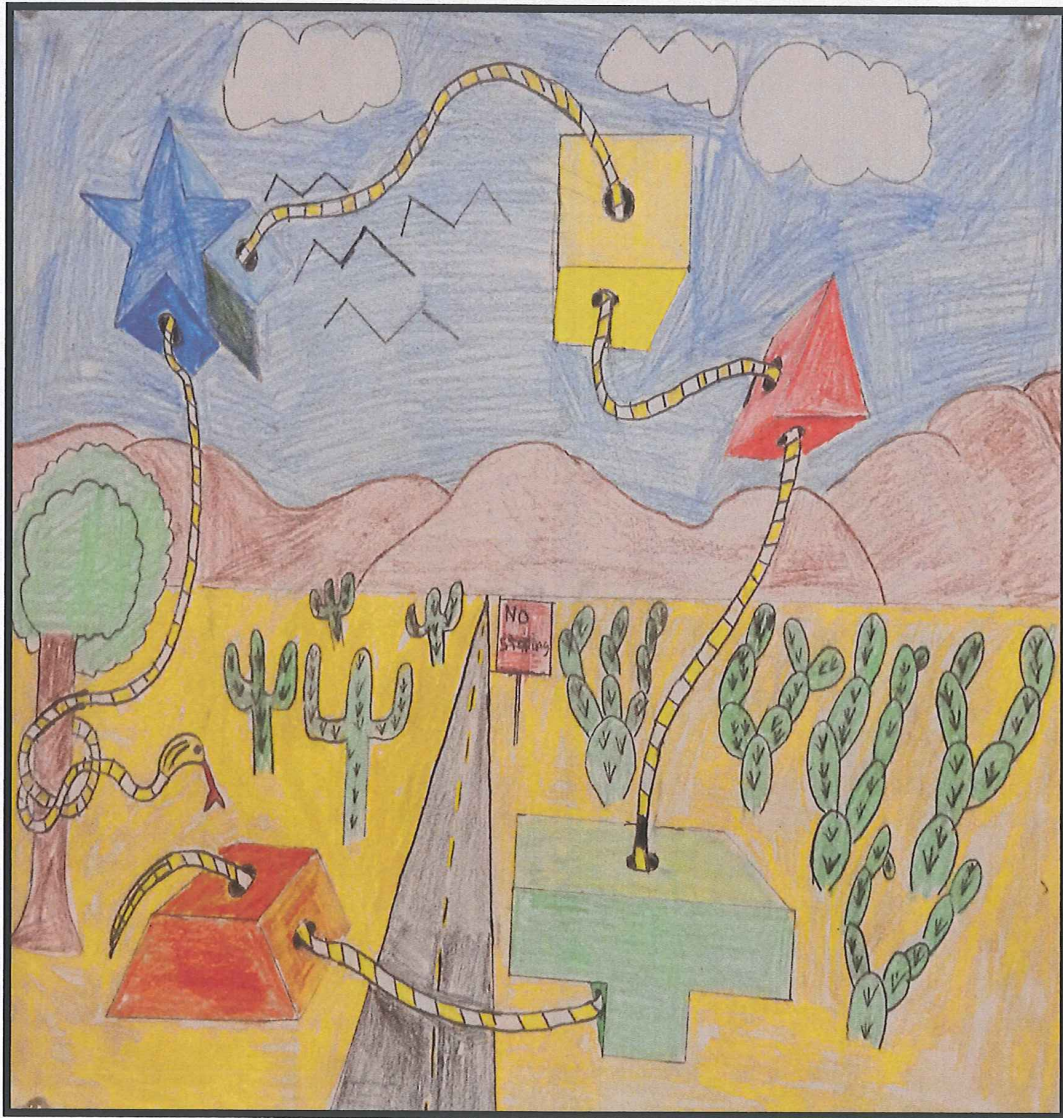
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,000.00	18,000.00	4,608.16	18,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,000.00	18,000.00	4,608.16	18,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			18,000.00	18,000.00	4,608.16	18,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
7710	State School Facilities Projects	26,788,736.17
Total, Restricted Balance		<u>26,788,736.17</u>

Special Reserve Fund for Capital Outlay Projects



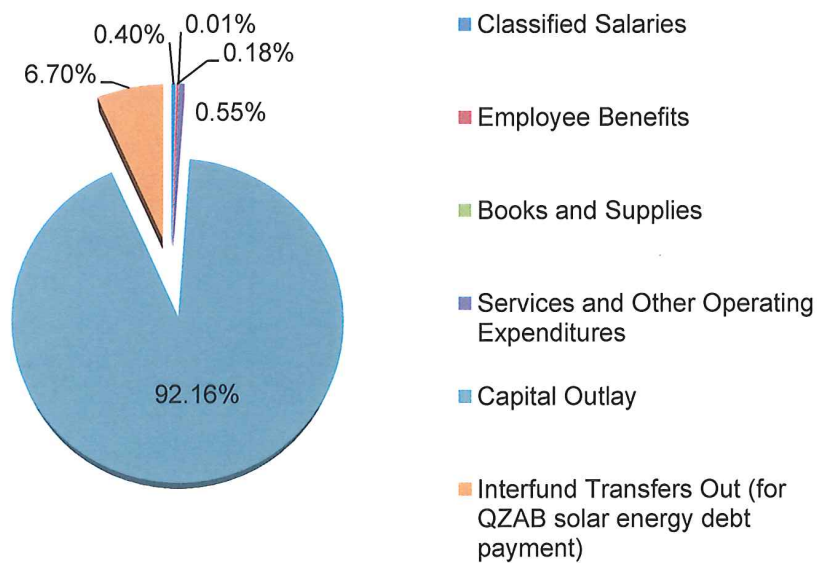
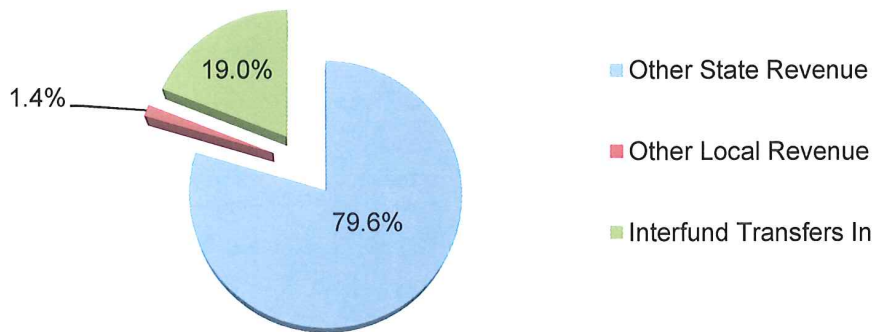
Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

Special Reserve Fund for Capital Outlay Projects (40)



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

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



The projected fund balance of \$21.1 million is reserved for future capital outlay projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	26,434,035.83	26,434,035.83	26,434,035.83	New
4) Other Local Revenue		8600-8799	381,000.00	381,000.00	64,909.28	469,541.38	88,541.38	23.2%
5) TOTAL, REVENUES			381,000.00	381,000.00	26,498,945.11	26,903,577.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,212.00	85,212.00	21,303.00	85,212.00	0.00	0.0%
3) Employee Benefits		3000-3999	38,932.00	38,932.00	9,745.06	38,932.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	2,000.00	(2,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	8,000.00	8,000.00	12,552.49	119,146.13	(111,146.13)	-1389.3%
6) Capital Outlay		6000-6999	2,556,218.63	2,556,218.63	1,320,209.15	19,840,014.12	(17,283,795.49)	-676.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,688,362.63	2,688,362.63	1,363,809.70	20,085,304.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,307,362.63)	(2,307,362.63)	25,135,135.41	6,818,272.96		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	5,100,000.00	427.2%
b) Transfers Out		7600-7629	1,442,106.00	1,442,106.00	0.00	1,442,106.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(248,349.00)	(248,349.00)	5,100,000.00	4,851,651.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,555,711.63)	(2,555,711.63)	30,235,135.41	11,669,923.96		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,313,870.18	3,313,870.18		9,460,402.60	6,146,532.42	185.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,313,870.18	3,313,870.18		9,460,402.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,313,870.18	3,313,870.18		9,460,402.60		
2) Ending Balance, June 30 (E + F1e)			758,158.55	758,158.55		21,130,326.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			357,067.06	357,067.06		16,272,184.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	401,091.49	401,091.49		4,858,141.76		
Future capital outlay projects	0000	9780				4,858,141.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	26,434,035.83	26,434,035.83	26,434,035.83	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	26,434,035.83	26,434,035.83	26,434,035.83	New
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,412.68	38,412.68	64,909.28	126,954.06	88,541.38	230.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	342,587.32	342,587.32	0.00	342,587.32	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			381,000.00	381,000.00	64,909.28	469,541.38	88,541.38	23.2%
TOTAL, REVENUES			381,000.00	381,000.00	26,498,945.11	26,903,577.21		

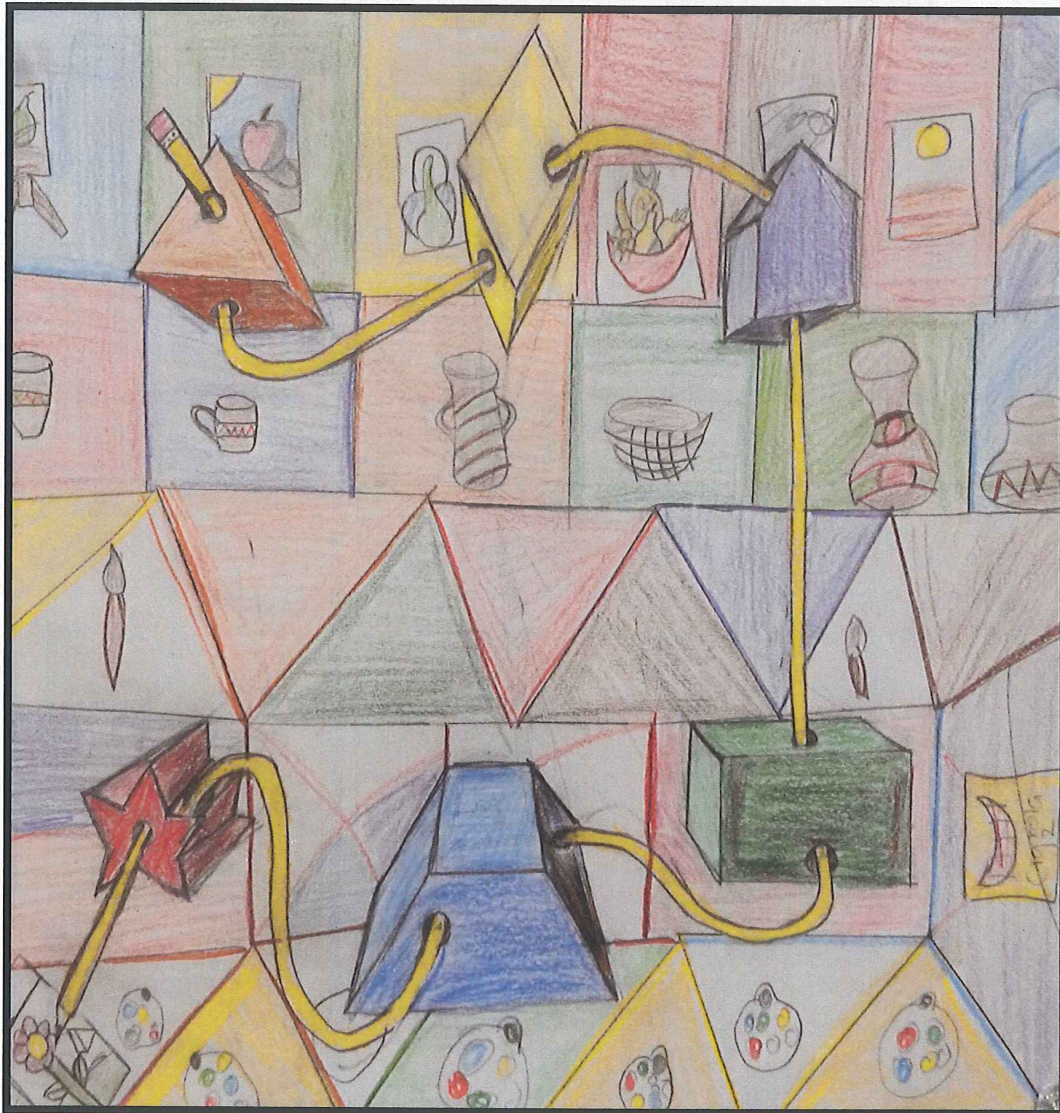
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	85,212.00	85,212.00	21,303.00	85,212.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,212.00	85,212.00	21,303.00	85,212.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,120.00	11,120.00	2,958.57	11,120.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,519.00	6,519.00	1,627.31	6,519.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,265.00	16,265.00	3,902.31	16,265.00	0.00	0.0%
Unemployment Insurance		3501-3502	43.00	43.00	10.64	43.00	0.00	0.0%
Workers' Compensation		3601-3602	1,278.00	1,278.00	319.56	1,278.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,707.00	3,707.00	926.67	3,707.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,932.00	38,932.00	9,745.06	38,932.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	500.00	(500.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	1,500.00	(1,500.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	2,000.00	(2,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	104,466.13	(104,466.13)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	12,552.49	14,680.00	(6,680.00)	-83.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,000.00	8,000.00	12,552.49	119,146.13	(111,146.13)	-1389.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,586,218.63	1,586,218.63	1,320,209.15	18,870,014.12	(17,283,795.49)	-1089.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	970,000.00	970,000.00	0.00	970,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,556,218.63	2,556,218.63	1,320,209.15	19,840,014.12	(17,283,795.49)	-676.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,688,362.63	2,688,362.63	1,363,809.70	20,085,304.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	5,100,000.00	427.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,193,757.00	1,193,757.00	5,100,000.00	6,293,757.00	5,100,000.00	427.2%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,442,106.00	1,442,106.00	0.00	1,442,106.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,442,106.00	1,442,106.00	0.00	1,442,106.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(248,349.00)	(248,349.00)	5,100,000.00	4,851,651.00		

Resource	Description	2016/17 Projected Year Totals
6225	Emergency Repair Program, Williams Case	11,388,496.25
9010	Other Restricted Local	4,883,688.55
Total, Restricted Balance		<u>16,272,184.80</u>

Capital Project Fund for Blended Component Units



Artwork created by a Santa Ana Unified School District student from Thorpe Fundamental.

Capital Project Fund for Blended Component Units (49)



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

The projected fund balance of \$0.8 million is reserved for future facility projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	4,562.70	6,971.82	4,471.82	178.9%
5) TOTAL, REVENUES			2,500.00	2,500.00	4,562.70	6,971.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,500.00	5,500.00	6,480.05	11,971.82	(6,471.82)	-117.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,500.00	5,500.00	6,480.05	11,971.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,000.00)	(3,000.00)	(1,917.35)	(5,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,000.00)	(3,000.00)	(1,917.35)	(5,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	828,178.25	828,178.25		828,639.90	461.65	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,178.25	828,178.25		828,639.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,178.25	828,178.25		828,639.90		
2) Ending Balance, June 30 (E + F1e)			825,178.25	825,178.25		823,639.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			823,481.76	823,481.76		821,943.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,696.49	1,696.49		1,696.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	90.88	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4,471.82	4,471.82	4,471.82	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	4,562.70	6,971.82	4,471.82	178.9%
TOTAL, REVENUES			2,500.00	2,500.00	4,562.70	6,971.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,500.00	5,500.00	6,480.05	11,971.82	(6,471.82)	-117.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,500.00	5,500.00	6,480.05	11,971.82	(6,471.82)	-117.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund								
Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,500.00	5,500.00	6,480.05	11,971.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
9010	Other Restricted Local	821,943.41
Total, Restricted Balance		<u>821,943.41</u>

Bond Interest and Redemption Fund

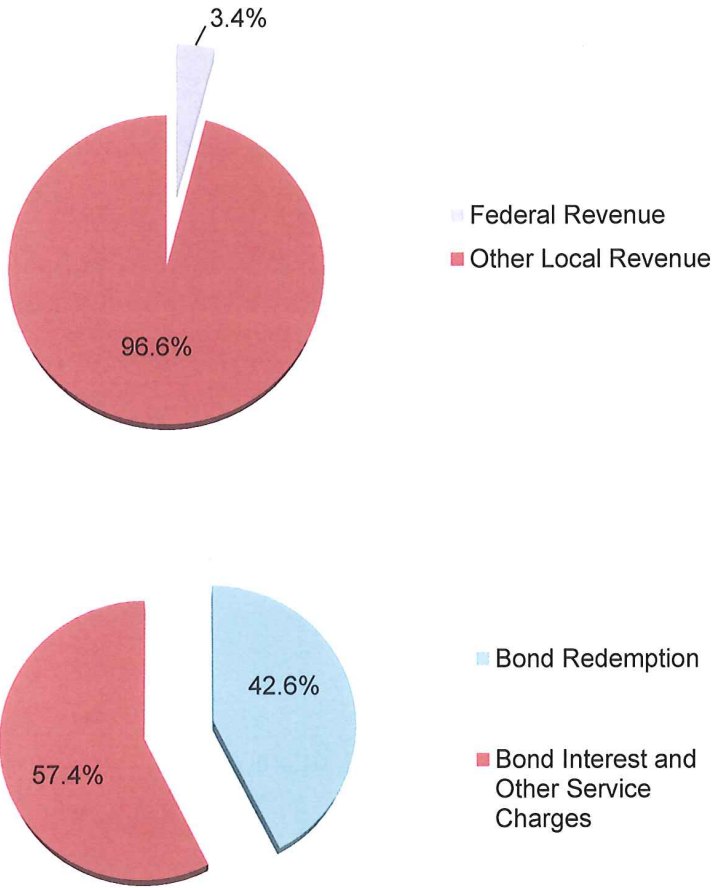


Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditure are \$19.8 million and \$19.9 million, respectively.



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	664,227.00	664,227.00	0.00	667,809.00	3,582.00	0.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,113,778.00	22,113,778.00	0.00	19,172,615.00	(2,941,163.00)	-13.3%
5) TOTAL, REVENUES			22,778,005.00	22,778,005.00	0.00	19,840,424.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,610,984.00	19,610,984.00	0.00	19,939,278.00	(328,294.00)	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,610,984.00	19,610,984.00	0.00	19,939,278.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,167,021.00	3,167,021.00	0.00	(98,854.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,167,021.00	3,167,021.00	0.00	(98,854.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,707,550.00	19,707,550.00		21,223,061.00	1,515,511.00	7.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,707,550.00	19,707,550.00		21,223,061.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,707,550.00	19,707,550.00		21,223,061.00		
2) Ending Balance, June 30 (E + F1e)			22,874,571.00	22,874,571.00		21,124,207.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	22,874,571.00	22,874,571.00		21,124,207.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	664,227.00	664,227.00	0.00	667,809.00	3,582.00	0.5%
TOTAL, FEDERAL REVENUE			664,227.00	664,227.00	0.00	667,809.00	3,582.00	0.5%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	21,536,134.00	21,536,134.00	0.00	18,287,170.00	(3,248,964.00)	-15.1%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	231,441.00	231,441.00	0.00	335,130.00	103,689.00	44.8%
Supplemental Taxes		8614	299,068.00	299,068.00	0.00	466,948.00	167,880.00	56.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	47,135.00	47,135.00	0.00	83,367.00	36,232.00	76.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,113,778.00	22,113,778.00	0.00	19,172,615.00	(2,941,163.00)	-13.3%
TOTAL, REVENUES			22,778,005.00	22,778,005.00	0.00	19,840,424.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	8,041,665.00	8,041,665.00	0.00	8,491,666.00	(450,001.00)	-5.6%
Bond Interest and Other Service Charges		7434	11,569,319.00	11,569,319.00	0.00	11,447,612.00	121,707.00	1.1%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,610,984.00	19,610,984.00	0.00	19,939,278.00	(328,294.00)	-1.7%
TOTAL, EXPENDITURES			19,610,984.00	19,610,984.00	0.00	19,939,278.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
5810	Other Restricted Federal	0.00
9010	Other Restricted Local	21,124,207.00
Total, Restricted Balance		<u>21,124,207.00</u>

Debt Service Fund

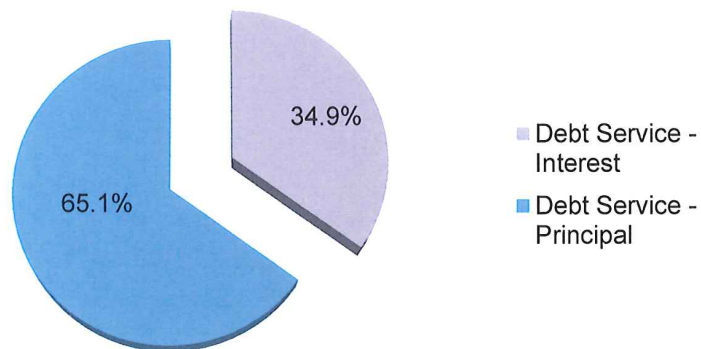
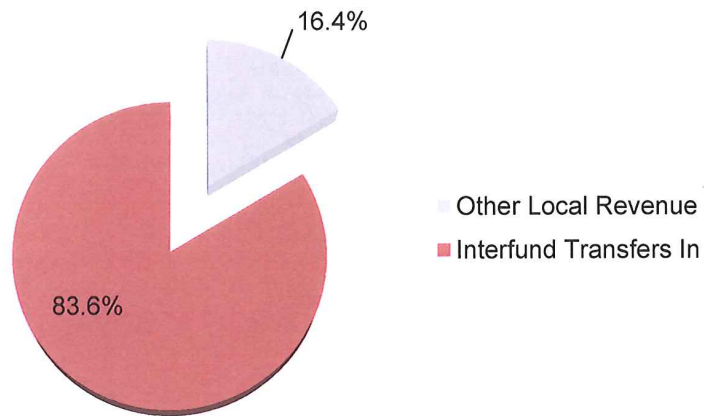


Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

Debt Service Fund (56)



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



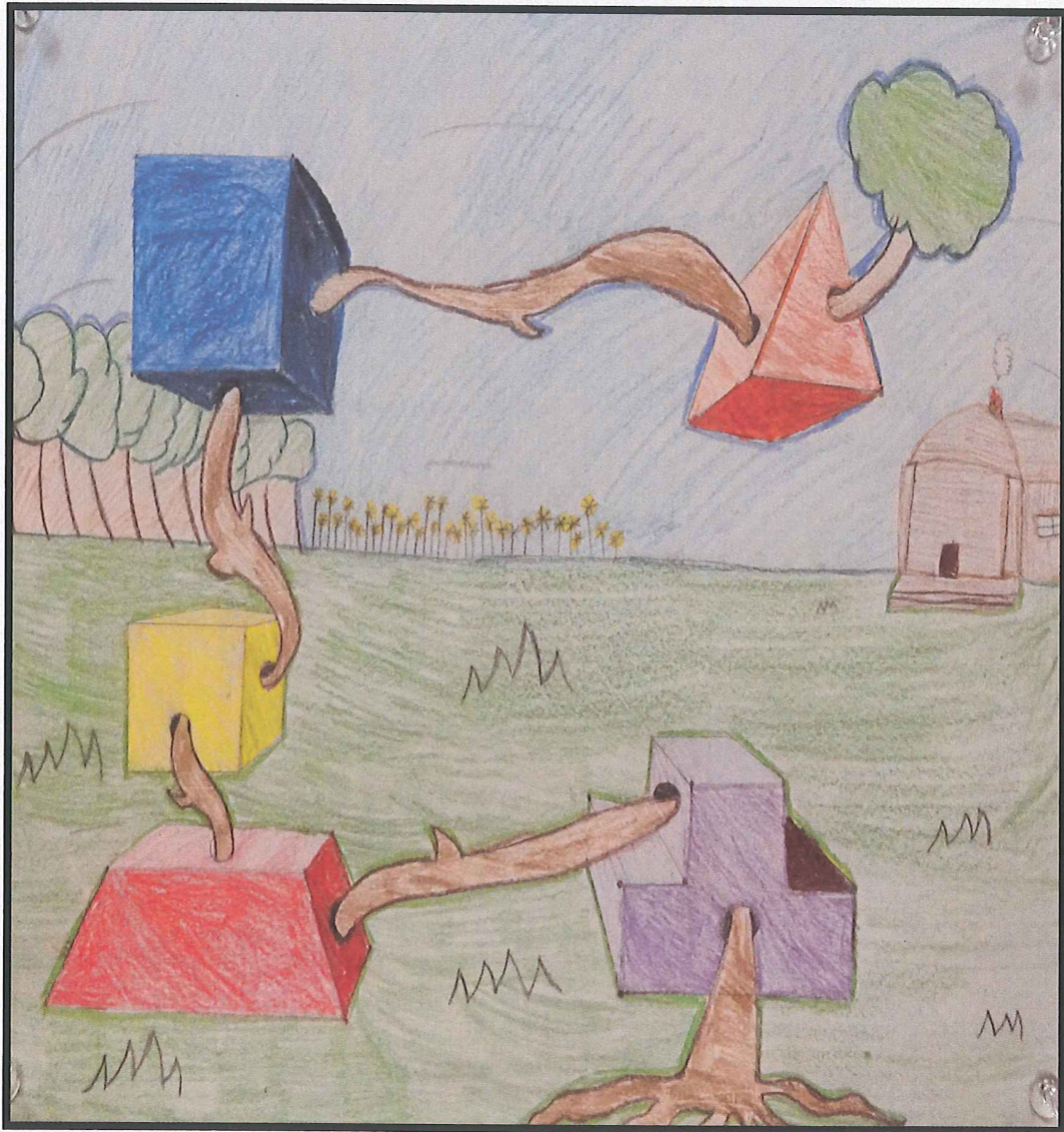
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,211,175.00	1,211,175.00	21.50	1,211,175.00	0.00	0.0%
5) TOTAL REVENUES			1,211,175.00	1,211,175.00	21.50	1,211,175.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,793,665.00	6,793,665.00	0.00	6,793,665.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,793,665.00	6,793,665.00	0.00	6,793,665.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,582,490.00)	(5,582,490.00)	21.50	(5,582,490.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,190,673.00	6,190,673.00	596,691.88	6,190,673.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			6,190,673.00	6,190,673.00	596,691.88	6,190,673.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,183.00	608,183.00	596,713.38	608,183.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,237,289.79	10,237,289.79		10,299,939.53	62,649.74	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,237,289.79	10,237,289.79		10,299,939.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,237,289.79	10,237,289.79		10,299,939.53		
2) Ending Balance, June 30 (E + F1e)			10,845,472.79	10,845,472.79		10,908,122.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			10,845,258.70	10,845,258.70		10,906,927.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	214.09	214.09		1,195.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	213,000.00	213,000.00	21.50	213,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	998,175.00	998,175.00	0.00	998,175.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,211,175.00	1,211,175.00	21.50	1,211,175.00	0.00	0.0%
TOTAL REVENUES			1,211,175.00	1,211,175.00	21.50	1,211,175.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	2,373,665.00	2,373,665.00	0.00	2,373,665.00	0.00	0.0%
Other Debt Service - Principal		7439	4,420,000.00	4,420,000.00	0.00	4,420,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,793,665.00	6,793,665.00	0.00	6,793,665.00	0.00	0.0%
TOTAL EXPENDITURES			6,793,665.00	6,793,665.00	0.00	6,793,665.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	6,190,673.00	6,190,673.00	596,691.88	6,190,673.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,190,673.00	6,190,673.00	596,691.88	6,190,673.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,190,673.00	6,190,673.00	596,691.88	6,190,673.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
9010	Other Restricted Local	10,906,927.34
Total, Restricted Balance		<u>10,906,927.34</u>

Self-Insurance Fund



Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

Self-Insurance Fund (67)

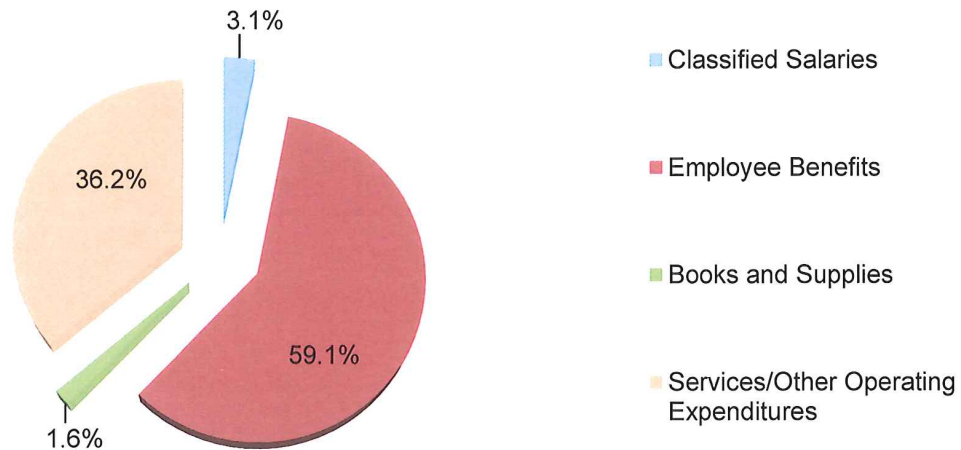


The Self-Insurance Funds are funds established to separate moneys received for self-insurance activities from other operating funds of the District.

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

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

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,846,443.20	20,846,443.20	5,434,582.28	21,035,674.95	189,231.75	0.9%
5) TOTAL REVENUES			20,846,443.20	20,846,443.20	5,434,582.28	21,035,674.95		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	650,409.40	650,409.40	131,019.29	618,753.41	31,655.99	4.9%
3) Employee Benefits		3000-3999	11,845,752.80	11,845,752.80	6,486,365.52	11,808,935.59	36,817.21	0.3%
4) Books and Supplies		4000-4999	231,092.00	231,092.00	117,612.09	324,077.53	(92,985.53)	-40.2%
5) Services and Other Operating Expenses		5000-5999	6,759,478.00	6,759,478.00	3,325,175.22	7,233,478.00	(474,000.00)	-7.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			19,486,732.20	19,486,732.20	10,060,172.12	19,985,244.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,359,711.00	1,359,711.00	(4,625,589.84)	1,050,430.42		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	255,000.00	255,000.00	0.00	255,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			255,000.00	255,000.00	0.00	255,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,614,711.00	1,614,711.00	(4,625,589.84)	1,305,430.42		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,541,134.08	15,541,134.08		18,313,059.98	2,771,925.90	17.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,541,134.08	15,541,134.08		18,313,059.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,541,134.08	15,541,134.08		18,313,059.98		
2) Ending Net Position, June 30 (E + F1e)			17,155,845.08	17,155,845.08		19,618,490.40		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	17,155,845.08	17,155,845.08		19,618,490.40		

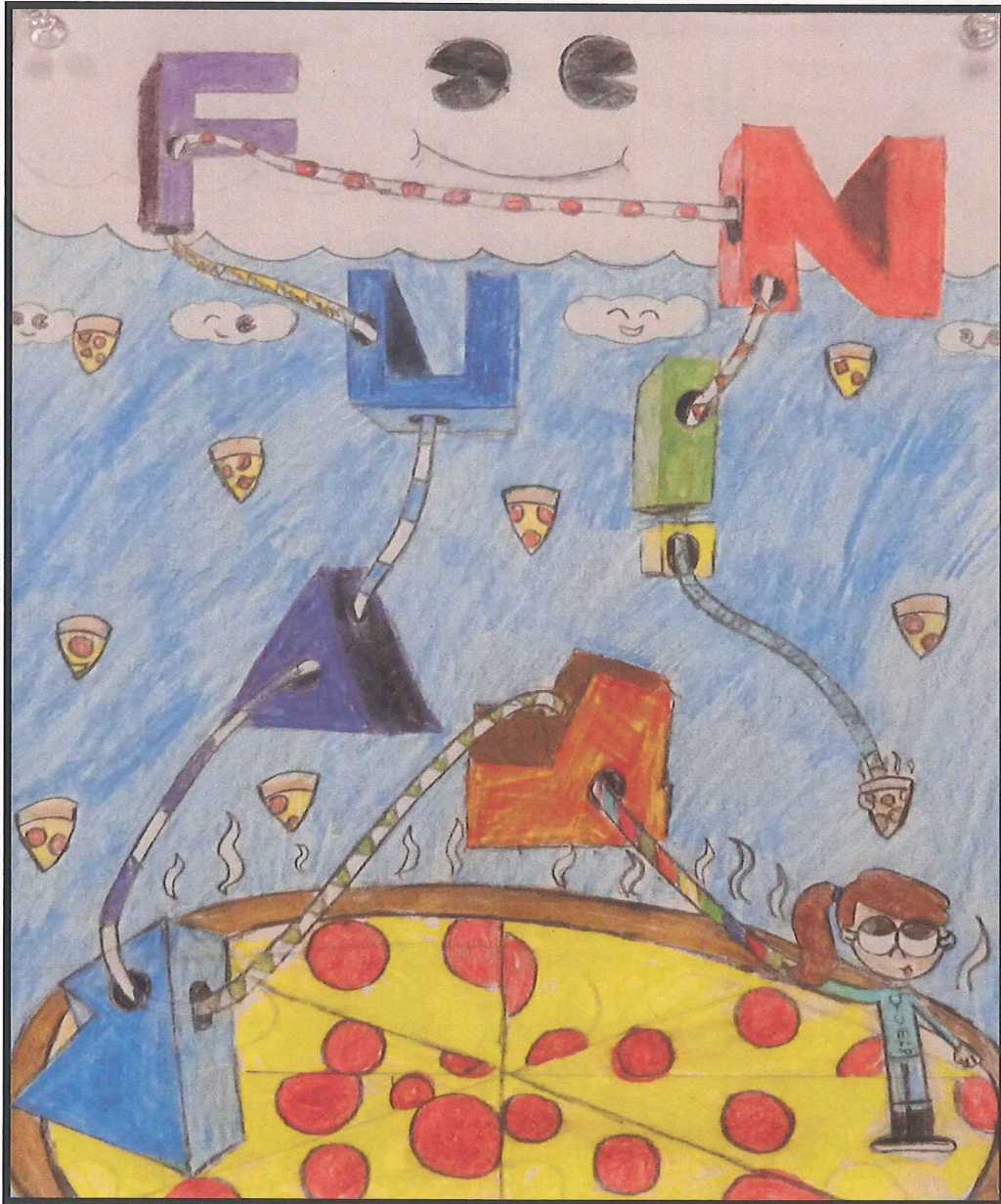
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	159,860.00	159,860.00	54,510.97	159,860.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	20,686,583.20	20,686,583.20	5,342,374.82	20,868,729.45	182,146.25	0.9%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	37,696.49	7,085.50	7,085.50	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,846,443.20	20,846,443.20	5,434,582.28	21,035,674.95	189,231.75	0.9%
TOTAL, REVENUES			20,846,443.20	20,846,443.20	5,434,582.28	21,035,674.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	101,534.40	101,534.40	25,637.04	102,548.16	(1,013.76)	-1.0%
Clerical, Technical and Office Salaries		2400	548,875.00	548,875.00	105,382.25	516,205.25	32,669.75	6.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			650,409.40	650,409.40	131,019.29	618,753.41	31,655.99	4.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	84,878.00	84,878.00	18,166.53	85,903.05	(1,025.05)	-1.2%
OASDI/Medicare/Alternative		3301-3302	49,757.00	49,757.00	9,715.26	47,027.93	2,729.07	5.5%
Health and Welfare Benefits		3401-3402	93,126.00	93,126.00	4,342,129.10	68,798.73	24,327.27	26.1%
Unemployment Insurance		3501-3502	325.00	325.00	65.40	309.28	15.72	4.8%
Workers' Compensation		3601-3602	9,757.00	9,757.00	1,965.38	9,281.59	475.41	4.9%
OPEB, Allocated		3701-3702	11,579,617.80	11,579,617.80	2,108,625.08	11,570,699.80	8,918.00	0.1%
OPEB, Active Employees		3751-3752	28,292.00	28,292.00	5,698.77	26,915.21	1,376.79	4.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,845,752.80	11,845,752.80	6,486,365.52	11,808,935.59	36,817.21	0.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	24,092.00	24,092.00	7,140.64	79,077.53	(54,985.53)	-228.2%
Noncapitalized Equipment		4400	207,000.00	207,000.00	110,471.45	245,000.00	(38,000.00)	-18.4%
TOTAL, BOOKS AND SUPPLIES			231,092.00	231,092.00	117,612.09	324,077.53	(92,985.53)	-40.2%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,400.00	3,400.00	1,029.97	10,400.00	(7,000.00)	-205.9%
Dues and Memberships		5300	0.00	0.00	0.00	89,000.00	(89,000.00)	New
Insurance		5400-5450	2,800,000.00	2,800,000.00	2,462,176.29	3,294,000.00	(494,000.00)	-17.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	4,453.26	50,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,518.67	7,200.00	(7,200.00)	New
Professional/Consulting Services and Operating Expenditures		5800	3,905,578.00	3,905,578.00	855,968.93	3,760,378.00	145,200.00	3.7%
Communications		5900	500.00	500.00	28.10	22,500.00	(22,000.00)	-4400.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,759,478.00	6,759,478.00	3,325,175.22	7,233,478.00	(474,000.00)	-7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			19,486,732.20	19,486,732.20	10,060,172.12	19,985,244.53		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	255,000.00	255,000.00	0.00	255,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			255,000.00	255,000.00	0.00	255,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			255,000.00	255,000.00	0.00	255,000.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Supplemental Information



Artwork created by a Santa Ana Unified School District student from McFadden Intermediate School.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	49,863.52	49,863.52	48,204.65	49,955.67	92.15	0%
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%
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%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	49,863.52	49,863.52	48,204.65	49,955.67	92.15	0%
5. District Funded County Program ADA						
a. County Community Schools	21.46	21.46	21.46	21.46	0.00	0%
b. Special Education-Special Day Class	18.09	18.09	18.09	18.09	0.00	0%
c. Special Education-NPS/LCI	18.82	18.82	18.79	18.79	(0.03)	0%
d. Special Education Extended Year	146.63	146.63	148.52	148.52	1.89	1%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	205.00	205.00	206.86	206.86	1.86	1%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	50,068.52	50,068.52	48,411.51	50,162.53	94.01	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 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	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	212.00	212.00	234.53	234.53	22.53	11%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	15.94	15.94	15.94	15.94	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	15.94	15.94	15.94	15.94	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	227.94	227.94	250.47	250.47	22.53	10%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	227.94	227.94	250.47	250.47	22.53	10%

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 20,571,767.78
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 505,836,907.21

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.07%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	33,571,201.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,541,742.34
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	115,217.40
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	189,826.87
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,281,635.76
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	42,699,623.49
9. Carry-Forward Adjustment (Part IV, Line F)	9,259,186.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	51,958,809.58

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	404,811,565.92
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	75,483,554.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	32,554,445.72
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,766,286.60
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	143,007.51
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	3,833.94
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,396,239.79
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	319,711.71
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	252,589.97
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	53,778,210.86
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,376,949.09
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	36,382,224.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	616,268,619.57

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 6.93%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 8.43%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>42,699,623.49</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,271,215.46)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (5.22%) times Part III, Line B18); zero if negative	<u>9,259,186.09</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.22%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>9,259,186.09</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>9,259,186.09</u>

Approved indirect cost rate: 5.22%
Highest rate used in any program: 5.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	19,413,486.54	1,012,578.43	5.22%
01	3060	576,770.36	30,107.41	5.22%
01	3110	85,587.34	4,467.66	5.22%
01	3180	2,305,591.17	120,351.86	5.22%
01	3310	8,937,763.73	466,551.27	5.22%
01	3315	316,463.60	16,519.40	5.22%
01	3320	734,859.34	38,359.66	5.22%
01	3327	533,099.22	27,827.78	5.22%
01	3345	7,201.23	375.90	5.22%
01	3385	268,654.25	14,023.75	5.22%
01	3395	33,012.16	1,723.24	5.22%
01	3410	285,472.50	14,901.66	5.22%
01	3550	485,274.00	24,263.00	5.00%
01	4035	3,467,050.64	180,980.04	5.22%
01	4050	631,812.60	32,980.62	5.22%
01	4124	1,643,695.36	82,184.75	5.00%
01	4203	3,542,156.44	70,843.13	2.00%
01	5630	278,981.60	14,562.84	5.22%
01	5640	1,883,697.02	98,329.01	5.22%
01	5810	325,212.26	16,082.84	4.95%
01	6010	7,118,723.17	355,936.16	5.00%
01	6264	1,901,900.05	99,279.18	5.22%
01	6382	2,374,164.88	123,412.26	5.20%
01	6385	14,826.08	773.92	5.22%
01	6387	2,612,121.00	136,353.00	5.22%
01	6512	1,904,541.78	99,417.07	5.22%
01	6515	6,903.06	360.34	5.22%
01	6520	323,909.06	16,908.05	5.22%
01	7220	286,876.27	14,974.94	5.22%
01	7370	83,634.29	4,365.71	5.22%
01	7810	531,658.07	27,752.55	5.22%
01	8150	17,242,940.36	900,379.03	5.22%
01	9010	3,545,115.52	8,673.00	0.24%
09	3010	47,539.68	2,481.57	5.22%
09	6010	142,857.14	7,142.86	5.00%
12	6105	5,070,663.07	264,719.93	5.22%
12	6127	136,230.02	7,111.21	5.22%
13	5310	33,074,942.00	1,627,287.00	4.92%
13	5320	3,307,282.00	162,718.00	4.92%

**2016-17 First Interim
General Fund
Multiyear Projections
Unrestricted/Restricted**

Name	Object Code	Base Year 2016 - 17	Year 1 2017 - 18	Year 2 2018 - 19
Revenues				
LCFF/State Aid	8010 - 8099	\$513,545,108.67	\$511,694,268.67	\$514,017,508.67
Federal Revenues	8100 - 8299	\$54,805,936.39	\$45,416,984.98	\$45,416,984.98
Other State Revenues	8300 - 8599	\$80,799,195.34	\$80,532,145.52	\$76,800,443.64
Other Local Revenues	8600 - 8799	\$8,458,369.59	\$5,924,766.59	\$4,619,885.43
Revenues		\$657,608,609.99	\$643,568,165.76	\$640,854,822.72
Expenditures				
Certificated Salaries	1000 - 1999	\$282,589,334.22	\$278,748,192.35	\$277,648,034.53
Classified Salaries	2000 - 2999	\$94,282,360.71	\$94,394,589.20	\$94,578,051.53
Employee Benefits	3000 - 3999	\$147,954,716.29	\$156,570,929.78	\$165,788,527.01
Books and Supplies	4000 - 4999	\$37,465,814.13	\$28,031,793.31	\$27,319,839.29
Services and Other Operating	5000 - 5999	\$76,382,531.04	\$63,357,250.29	\$62,416,246.58
Capital Outlay	6000 - 6900	\$7,083,150.23	\$6,238,114.23	\$2,822,183.77
Other Outgo	7000 - 7299	\$5,477,615.00	\$5,477,615.00	\$5,477,615.00
Direct Support/Indirect Cost	7300 - 7399	(\$2,111,834.99)	(\$2,111,834.99)	(\$2,111,834.99)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
Expenditures		\$649,375,210.63	\$630,958,173.17	\$634,190,186.72
Excess (Deficiency) of Revenues Over Expenditures		\$8,233,399.36	\$12,609,992.59	\$6,664,636.00
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$12,919,038.93	\$5,963,144.00	\$6,003,108.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Other Financing Sources/Uses		(\$12,919,038.93)	(\$5,963,144.00)	(\$6,003,108.00)
Net Increase (Decrease) in Fund Balance		(\$4,685,639.57)	\$6,646,848.59	\$661,528.00
Fund Balance				
Beginning Fund Balance	9791	\$85,669,927.48	\$80,984,287.91	\$87,631,136.50
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$85,669,927.48	\$80,984,287.91	\$87,631,136.50
Ending Fund Balance	9799	\$80,984,287.91	\$87,631,136.50	\$88,292,664.50
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable				
Nonspendable Revolving Cash	9711	\$190,000.00	\$190,000.00	\$190,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$9,449,692.18	\$4,495,888.27	\$2,986,551.10
Committed				
Stabilization Arrangements	9750	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$47,098,710.74	\$59,206,821.89	\$61,312,247.51
- 010032 Civic Center	9780	\$109,467.30	\$109,467.30	\$109,467.30
- 010033 Godinez Rental Fees	9780	\$33,144.29	\$33,144.29	\$33,144.29
- 010042 WASC	9780	\$1,143.82	\$1,143.82	\$1,143.82
- 010308 QZAB Solar Enerty	9780	\$2,157,459.54	\$2,157,459.54	\$2,157,459.54
- 010720 15-16 One-time Discretionary	9780	\$4,241,940.59	\$4,241,940.59	\$4,241,940.59
- 010803 Instr Materials/Adoption	9780	\$5,461,158.46	\$6,461,158.46	\$7,461,158.46
- 010808 ROP	9780	\$39,852.53	\$39,852.53	\$39,852.53
- 010703 Library Incentives	9780	\$500,000.00	\$1,000,000.00	\$1,500,000.00
- 010703 LIFI Contract	9780	\$350,000.00	\$700,000.00	\$1,050,000.00
- 010000 SASPOA 10/24/16 TA	9780	\$183,359.00	\$366,718.00	\$550,077.00
- 010000 Vehicle Mechanics (2 FTEs)	9780	\$88,307.56	\$225,211.56	\$364,761.56
- 010000 Walker/Roosevelt Joint Use	9780	\$50,000.00	\$100,000.00	\$150,000.00
- 010721 Intersession program	9780	\$2,000,000.00	\$4,000,000.00	\$6,000,000.00
- 010031 Entreprise Resource Planning (ERP) system (one-time)	9780	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00
- 010031 Remodeling of District facilities (one-time)	9780	\$500,000.00	\$500,000.00	\$500,000.00
- 010000 Declining Enrollment	9780	\$17,942,083.00	\$25,949,357.00	\$27,194,426.68
- 010031 Athletic equipment	9780	\$128,000.00	\$128,000.00	\$128,000.00
- 010000 Artificial Turf	9780	\$1,330,815.72	\$1,330,815.72	\$1,330,815.72
- 010000 Furniture/equipment for ALA expansion	9780	\$0.00	\$1,000,000.00	\$1,500,000.00
- 010000 Fund 20 Post-Employment Benefits (one-time)	9780	\$3,000,000.00	\$3,000,000.00	\$0.00
- 010031 One-time expenses	9780	\$1,981,978.91	\$862,553.06	\$0.00
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$13,245,884.99	\$12,738,426.34	\$12,803,865.89
Undesignated/Unappropriated	9790	\$0.00	(\$0.00)	(\$0.00)

**2016-17 First Interim
General Fund
Multiyear Projections
Unrestricted**

Name	Object Code	Base Year 2016 - 17	Year 1 2017 - 18	Year 2 2018 - 19
Revenues				
LCFF/State Aid	8010 - 8099	\$513,545,108.67	\$511,694,268.67	\$514,017,508.67
Federal Revenues	8100 - 8299	\$741,897.12	\$741,897.12	\$741,897.12
Other State Revenues	8300 - 8599	\$9,215,544.00	\$9,161,676.00	\$9,139,115.10
Other Local Revenues	8600 - 8799	\$4,835,805.51	\$2,302,202.51	\$2,213,207.35
Revenues		\$528,338,355.30	\$523,900,044.30	\$526,111,728.24
Expenditures				
Certificated Salaries	1000 - 1999	\$218,088,600.24	\$215,463,861.58	\$216,089,829.74
Classified Salaries	2000 - 2999	\$57,247,351.83	\$57,298,496.84	\$57,441,743.09
Employee Benefits	3000 - 3999	\$89,439,405.03	\$95,732,940.21	\$102,815,453.80
Books and Supplies	4000 - 4999	\$17,398,916.15	\$14,759,950.73	\$15,123,045.52
Services and Other Operating	5000 - 5999	\$53,485,513.57	\$42,409,033.30	\$43,344,719.47
Capital Outlay	6000 - 6900	\$1,903,170.86	\$1,058,134.86	\$1,058,134.86
Other Outgo	7000 - 7299	\$2,235,588.00	\$2,235,588.00	\$2,235,588.00
Direct Support/Indirect Cost	7300 - 7399	(\$6,168,434.45)	(\$6,048,082.59)	(\$5,827,435.56)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
Expenditures		\$433,881,635.23	\$423,161,446.93	\$432,532,602.92
Excess (Deficiency) of Revenues Over Expenditures		\$94,456,720.07	\$100,738,597.37	\$93,579,125.32
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$12,919,038.93	\$5,963,144.00	\$6,003,108.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$81,180,153.14)	(\$83,174,800.87)	(\$85,405,152.15)
Other Financing Sources/Uses		(\$94,099,192.07)	(\$89,137,944.87)	(\$91,408,260.15)
Net Increase (Decrease) in Fund Balance		\$357,528.00	\$11,600,652.50	\$2,170,865.17
Fund Balance				
Beginning Fund Balance	9791	\$71,177,067.73	\$71,534,595.73	\$83,135,248.23
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$71,177,067.73	\$71,534,595.73	\$83,135,248.23
Ending Fund Balance	9799	\$71,534,595.73	\$83,135,248.23	\$85,306,113.40
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable				
Nonspendable Revolving Cash	9711	\$190,000.00	\$190,000.00	\$190,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$0.00	\$0.00	\$0.00
Committed				
Stabilization Arrangements	9750	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$47,098,710.74	\$59,206,821.89	\$61,312,247.51
- 010032 Civic Center	9780	\$109,467.30	\$109,467.30	\$109,467.30
- 010033 Godinez Rental Fees	9780	\$33,144.29	\$33,144.29	\$33,144.29
- 010042 WASC	9780	\$1,143.82	\$1,143.82	\$1,143.82
- 010308 QZAB Solar Enerty	9780	\$2,157,459.54	\$2,157,459.54	\$2,157,459.54
- 010720 15-16 One-time Discretionary	9780	\$4,241,940.59	\$4,241,940.59	\$4,241,940.59
- 010803 Instr Materials/Adoption	9780	\$5,461,158.46	\$6,461,158.46	\$7,461,158.46
- 010808 ROP	9780	\$39,852.53	\$39,852.53	\$39,852.53
- 010703 Library Incentives	9780	\$500,000.00	\$1,000,000.00	\$1,500,000.00
- 010703 LIFI Contract	9780	\$350,000.00	\$700,000.00	\$1,050,000.00
- 010000 SASPOA 10/24/16 TA	9780	\$183,359.00	\$366,718.00	\$550,077.00
- 010000 Vehicle Mechanics (2 FTEs)	9780	\$88,307.56	\$225,211.56	\$364,761.56
- 010000 Walker/Roosevelt Joint Use	9780	\$50,000.00	\$100,000.00	\$150,000.00
- 010721 Intersession program	9780	\$2,000,000.00	\$4,000,000.00	\$6,000,000.00
- 010031 Entreprise Resource Planning (ERP) system (one-time)	9780	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00
- 010031 Remodeling of District facilities (one-time)	9780	\$500,000.00	\$500,000.00	\$500,000.00
- 010000 Declining Enrollment	9780	\$17,942,083.00	\$25,949,357.00	\$27,194,426.68
- 010031 Athletic equipment	9780	\$128,000.00	\$128,000.00	\$128,000.00
- 010000 Artificial Turf	9780	\$1,330,815.72	\$1,330,815.72	\$1,330,815.72
- 010000 Furniture/equipment for ALA expansion	9780	\$0.00	\$1,000,000.00	\$1,500,000.00
- 010000 Fund 20 Post-Employment Benefits (one-time)	9780	\$3,000,000.00	\$3,000,000.00	\$0.00
- 010031 One-time expenses	9780	\$1,981,978.91	\$862,553.06	\$0.00
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$13,245,884.99	\$12,738,426.34	\$12,803,865.89
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00

**2016-17 First Interim
General Fund
Multiyear Projections
Restricted**

Name	Object Code	Base Year 2016 - 17	Year 1 2017 - 18	Year 2 2018 - 19
Revenues				
LCFF/State Aid	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$54,064,039.27	\$44,675,087.86	\$44,675,087.86
Other State Revenues	8300 - 8599	\$71,583,651.34	\$71,370,469.52	\$67,661,328.54
Other Local Revenues	8600 - 8799	\$3,622,564.08	\$3,622,564.08	\$2,406,678.08
Revenues		\$129,270,254.69	\$119,668,121.46	\$114,743,094.48
Expenditures				
Certificated Salaries	1000 - 1999	\$64,500,733.98	\$63,284,330.77	\$61,558,204.79
Classified Salaries	2000 - 2999	\$37,035,008.88	\$37,096,092.36	\$37,136,308.44
Employee Benefits	3000 - 3999	\$58,515,311.26	\$60,837,989.57	\$62,973,073.21
Books and Supplies	4000 - 4999	\$20,066,897.98	\$13,271,842.58	\$12,196,793.77
Services and Other Operating	5000 - 5999	\$22,897,017.47	\$20,948,216.99	\$19,071,527.11
Capital Outlay	6000 - 6900	\$5,179,979.37	\$5,179,979.37	\$1,764,048.91
Other Outgo	7000 - 7299	\$3,242,027.00	\$3,242,027.00	\$3,242,027.00
Direct Support/Indirect Cost	7300 - 7399	\$4,056,599.46	\$3,936,247.60	\$3,715,600.57
Debt Service	7400 - 7499	\$0.00	\$0.00	\$0.00
Expenditures		\$215,493,575.40	\$207,796,726.24	\$201,657,583.80
Excess (Deficiency) of Revenues Over Expenditures		(\$86,223,320.71)	(\$88,128,604.78)	(\$86,914,489.32)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$81,180,153.14	\$83,174,800.87	\$85,405,152.15
Other Financing Sources/Uses		\$81,180,153.14	\$83,174,800.87	\$85,405,152.15
Net Increase (Decrease) in Fund Balance		(\$5,043,167.57)	(\$4,953,803.91)	(\$1,509,337.17)
Fund Balance				
Beginning Fund Balance	9791	\$14,492,859.75	\$9,449,692.18	\$4,495,888.27
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$14,492,859.75	\$9,449,692.18	\$4,495,888.27
Ending Fund Balance	9799	\$9,449,692.18	\$4,495,888.27	\$2,986,551.10
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable				
Nonspendable Revolving Cash	9711	\$0.00	\$0.00	\$0.00
Nonspendable Stores	9712	\$0.00	\$0.00	\$0.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$9,449,692.18	\$4,495,888.27	\$2,986,551.10
Committed				
Stabilization Arrangements	9750	\$0.00	\$0.00	\$0.00
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00

Santa Ana Unified School District

Cash Flow 2016-17
As of October 2016

Summary

Object	DP--Budget	Actuals July	Actuals August	Actuals September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Total	Projected Accrual	Total
Beginning Cash Balance					101,752,613	102,897,917	67,926,541	73,001,016	58,980,485	60,739,195	62,373,154	66,303,618	50,799,819			
Receipts																
LFFF	343,321,256	17,685,154.85	33,115,991.85	31,958,063.73	30,898,913.04	28,707,891.63	28,707,891.63	28,707,891.63	28,707,891.63	18,261,882	28,707,891.63	28,707,891.63	28,707,891.63	343,321,256	(0)	343,321,256
Education Protection Account Payment	66,947,289			16,628,079			17,395,469							66,947,289	0	66,947,289
Property Tax	116,971,980	3,152,985	1,142,896	4,289,951	246,612	9,337,735	38,136,103	13,085,956	95,036	5,656,280	29,860,171	6,866,072	5,102,083	116,971,980	(0)	116,971,980
Other	(13,695,416)		(307,014)	(987,854)	(658,569)	(673,710)	(1,195,240)	(1,195,240)	(1,195,240)	(1,042,626)	(842,626)	(2,806,479)	(2,790,800)	(13,695,416)	0	(13,695,416)
Federal Revenues	54,805,936	375,869	536,301	8,062,044	(2,092,123)	5,085,349	5,515,057	6,229,573	6,229,573	6,229,573	6,229,573	6,229,573	6,229,573	54,805,936	0	54,805,936
Other State Revenues	80,799,195	1,402,276	3,167,515	6,844,345	5,713,555	8,016,899	7,950,658	7,950,658	7,950,658	7,950,658	7,950,658	7,950,658	7,950,658	80,799,195	(0)	80,799,195
Other Local Revenues	8,458,370	1,240,922	293,242	504,880	1,015,773	142,759	751,542	751,542	751,542	751,542	751,542	751,542	751,542	8,458,370	0	8,458,370
Interfund Transfers/Contributions		14,841,337	2,432,233	2,130,235	5,439,521	2,887,518			1,035					27,710,863	0	27,710,863
Assets (Cash)															0	
Total Receipts	657,608,610	38,638,562	40,381,265	69,629,744	40,564,298	53,484,442	97,261,481	55,621,381	42,631,486	66,506,173	72,648,210	47,680,268	60,402,166	666,319,473	0	666,319,473
Disbursements																
Certificated Salaries	282,589,334	5,924,723	22,461,171	24,367,932	24,414,030	23,689,058	4,000,000	48,735,864	25,797,311	25,797,311	25,797,311	25,797,311	25,797,311	282,589,334	(0)	282,589,334
Classified Salaries	94,282,361	40,208	4,268,171	6,765,960	4,871,098	4,966,891	4,419,507	16,290,105	8,570,101	8,570,101	8,570,101	8,570,101	8,570,101	94,282,361	(0)	94,282,361
Employee Benefits	113,845,715	5,602,032	6,433,714	5,957,639	7,897,462	11,000,323	11,000,323	11,000,322	11,000,322	11,000,322	11,000,322	11,000,322	11,000,322	113,845,715	(0)	113,845,715
Supplier Services	7,083,150	(47,406)	1,263,747	484,426	7,897,462	661,812	661,812	661,812	661,812	661,812	661,812	661,812	661,812	7,083,150	(0)	7,083,150
Capital Outlay	3,619,304	96,584	1,066,085	1,000,000	179,270	158,465	226,797	1,361,820	269,291	269,291	269,291	269,291	269,291	3,619,304	(0)	3,619,304
All Other Financing/Transfers Out	12,919,039	25,836,730	37,548,106	11,449,547	2,941,488	395,183	1,000	68,409	3,475,924	1,678,673	2,047,764	3,475,924	3,475,924	12,919,039	0	12,919,039
Liabilities (Cash)																
Audit Adjustments																
Non-Operating Accounts																
Total Disbursements	662,294,249	37,653,269	75,352,641	64,555,269	54,534,829	54,213,369	33,824,395	93,603,613	65,398,712	64,872,220	68,717,745	63,194,057	66,669,981	742,635,075	(1)	742,635,075
Ending Cash Balance					102,897,917	67,926,541	73,001,016	58,980,485	60,739,195	62,373,154	66,303,618	50,799,819	44,531,995			
Ending Available Cash Balance																

Santa Ana Unified School District

Cash Flow 2017-18
As of October 2016

Summary

Object	DP - Budget	Actuals July	Actuals August	Actuals September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Total	Projected Accrual	Total
Beginning Cash Balance		101,752,613	103,259,067	53,602,010	55,073,973	49,833,108	52,178,753	117,231,142	81,784,986	62,476,013	65,349,574	72,838,272	58,574,074			
Receipts																
LFFF	341,470,416	17,073,520,78	17,073,520,78	30,732,337,41	30,732,337,41	30,732,337,41	30,732,337,41	30,732,337,41	30,732,337,41	30,732,337,41	30,732,337,41	30,732,337,41	30,732,337,41	341,470,416	0	341,470,416
Education Protection Account Payment	66,947,289			16,828,079										16,828,079	0	16,828,079
Property Tax	116,971,980	3,152,985	1,142,985	4,289,951	246,612	9,337,735	38,136,103	13,085,556	95,036	5,656,280	29,860,171	6,866,072	5,102,083	66,947,289	(0)	66,947,289
Other	(13,695,416)			(987,854)	(658,568)	(673,710)	(1,195,240)	(1,195,240)	(1,195,240)	(1,042,626)	(842,626)	(2,806,479)	(2,790,800)	(13,695,416)	0	(13,695,416)
Federal Revenues	45,416,985	375,869	536,301	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	4,450,482	45,416,985	(0)	45,416,985
Other State Revenues	80,532,146	1,402,276	3,167,515	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	7,596,236	80,532,146	0	80,532,146
Other Local Revenues	5,924,767	1,240,922	293,242	439,060	439,060	439,060	439,060	439,060	439,060	439,060	439,060	439,060	439,060	5,924,767	(0)	5,924,767
Interfund Transfers/Contributions		14,841,357	2,432,233	2,130,235	5,439,521	2,867,518			1,059				(1,651)	27,710,863	0	27,710,863
Assets (Calc)															0	
Total Receipts	643,668,665	38,086,928	24,338,794	65,478,526	48,246,295	54,749,658	97,554,447	55,108,831	42,118,346	66,093,630	72,235,660	47,277,708	59,989,606	671,279,029	(1)	671,279,029
Disbursements																
Certificated Salaries	278,748,192	5,844,190	22,155,864	24,036,706	24,082,178	23,376,925	3,945,629	48,073,414	25,446,657	25,446,657	25,446,657	25,446,657	25,446,657	278,748,192	(0)	278,748,192
Classified Salaries	84,394,889	40,236	4,273,652	5,772,443	17,890,468	14,916,303	4,422,387	16,219,460	9,991,884	9,991,884	9,991,884	9,991,884	9,991,884	84,394,889	(0)	84,394,889
Employee Benefits	18,320,934	4,457,533	5,433,654	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	18,320,934	(0)	18,320,934
Supplier Services	5,320,594	4,457,533	5,433,654	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	6,650,422	5,320,594	(0)	5,320,594
Capital Outlays	6,238,114	(41,750)	1,112,978	426,627	5,216,146	5,216,146	5,216,146	5,216,146	5,216,146	5,216,146	5,216,146	5,216,146	5,216,146	6,238,114	(0)	6,238,114
Other Outlay	3,617,304	301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442	301,442	3,617,304	0	3,617,304
All Other Financing/Transfers Out	5,963,144	25,836,780	1,096,085	1,000,000	301,442	395,183	1,000	68,409	1,157,292	1,157,292	1,157,292	1,157,292	1,157,292	5,963,144	0	5,963,144
Liabilities (Calc)																
Audit Adjustments																
Non-Operating Accounts																
Total Disbursements	638,921,317	36,680,474	73,995,851	64,006,563	53,487,160	52,404,013	32,502,058	90,554,977	61,427,929	63,220,069	64,746,962	61,541,906	62,699,188	717,462,143	(1)	717,462,143
Ending Cash Balance		103,259,067	53,602,010	55,073,973	49,833,108	52,178,753	117,231,142	81,784,986	62,476,013	65,349,574	72,838,272	58,574,074	55,864,483			
Ending Available Cash Balance																

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	664,883,638.13
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,734,354.02
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	143,007.51
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,083,150.23
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	257,165.00
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	12,919,038.93
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,085,685.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				21,569,889.67
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,230,859.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				589,810,253.44

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		48,661.98
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,120.56
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	548,282,523.46	10,934.28
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	548,282,523.46	10,934.28
B. Required effort (Line A.2 times 90%)	493,454,271.11	9,840.85
C. Current year expenditures (Line I.E and Line II.B)	589,810,253.44	12,120.56
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

First Interim
2016-17 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(44,525.00)	0.00	(2,111,834.99)	0.00	12,919,038.93		
Other Sources/Uses Detail								
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	49,998.85	0.00	1,097,322.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,325.00	0.00	271,831.14	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	27,000.00	0.00	1,790,005.00	0.00	524,392.93	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			6,293,757.00	1,442,106.00		
Other Sources/Uses Detail								
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail					6,190,673.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								

First Interim
2016-17 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	7,200.00	0.00						
Other Sources/Uses Detail					255,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	44,525.00	(44,525.00)	2,111,834.99	(2,111,834.99)	14,361,144.93	14,361,144.93		

Criteria and Standards

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	49,863.52	49,955.67		
Charter School	0.00	0.00		
Total ADA	49,863.52	49,955.67	0.2%	Met
1st Subsequent Year (2017-18)				
District Regular	48,140.95	48,204.65		
Charter School	0.00	0.00		
Total ADA	48,140.95	48,204.65	0.1%	Met
2nd Subsequent Year (2018-19)				
District Regular	47,356.40	47,438.42		
Charter School	0.00	0.00		
Total ADA	47,356.40	47,438.42	0.2%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	49,754	49,794		
Charter School	0	0		
Total Enrollment	49,754	49,794	0.1%	Met
1st Subsequent Year (2017-18)				
District Regular	48,940	48,999		
Charter School	0	0		
Total Enrollment	48,940	48,999	0.1%	Met
2nd Subsequent Year (2018-19)				
District Regular	48,532	48,601		
Charter School	0	0		
Total Enrollment	48,532	48,601	0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	51,776	53,300	97.1%
Second Prior Year (2014-15)			
District Regular	51,090	52,638	
Charter School	4,189	4,338	
Total ADA/Enrollment	55,279	56,976	97.0%
First Prior Year (2015-16)			
District Regular	49,886	51,383	
Charter School	0	0	
Total ADA/Enrollment	49,886	51,383	97.1%
		Historical Average Ratio:	97.1%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.6%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	48,205	49,794		
Charter School	0	0		
Total ADA/Enrollment	48,205	49,794	96.8%	Met
1st Subsequent Year (2017-18)				
District Regular	47,438	48,999		
Charter School	0	0		
Total ADA/Enrollment	47,438	48,999	96.8%	Met
2nd Subsequent Year (2018-19)				
District Regular	47,055	48,601		
Charter School	0	0		
Total ADA/Enrollment	47,055	48,601	96.8%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2016-17)	527,885,966.00		
1st Subsequent Year (2017-18)	528,322,922.00	528,079,573.00	0.0%	Met
2nd Subsequent Year (2018-19)	532,192,331.00	531,747,690.00	-0.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	287,889,218.22	326,814,449.85	88.1%
Second Prior Year (2014-15)	312,155,676.32	354,388,436.29	88.1%
First Prior Year (2015-16)	348,596,374.93	412,266,794.56	84.6%
	Historical Average Ratio:		86.9%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.9% to 89.9%	83.9% to 89.9%	83.9% to 89.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	364,775,357.10	433,881,635.23	84.1%	Met
1st Subsequent Year (2017-18)	368,495,298.63	423,161,446.93	87.1%	Met
2nd Subsequent Year (2018-19)	376,347,026.63	432,532,602.92	87.0%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	43,962,919.93	54,805,936.39	24.7%	Yes
1st Subsequent Year (2017-18)	41,962,919.93	45,416,984.98	8.2%	Yes
2nd Subsequent Year (2018-19)	41,962,919.93	45,416,984.98	8.2%	Yes

Explanation:
(required if Yes)

Inclusion of carryover funds budgeted as well as an increase in the projected budget for Title I and Advance Placement programs. Carryovers are not budgeted in the out years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	77,624,666.44	80,799,195.34	4.1%	No
1st Subsequent Year (2017-18)	76,983,988.43	80,532,145.52	4.6%	No
2nd Subsequent Year (2018-19)	77,755,126.00	76,800,443.64	-1.2%	No

Explanation:
(required if Yes)

Inclusion of new state fundings, i.e. Career Technical Education Incentive grant (\$2.7M) and an increase in carryover spending for California Career Pathways Trust program (\$0.6M).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	7,731,934.39	8,458,369.59	9.4%	Yes
1st Subsequent Year (2017-18)	5,216,661.39	5,924,766.59	13.6%	Yes
2nd Subsequent Year (2018-19)	3,909,976.47	4,619,885.43	18.2%	Yes

Explanation:
(required if Yes)

Increase in donations and local grants (\$0.37M) as well an increase in local revenue and employee cost reimbursement (\$0.3M)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	34,704,400.49	37,465,814.13	8.0%	Yes
1st Subsequent Year (2017-18)	31,380,486.97	28,031,793.31	-10.7%	Yes
2nd Subsequent Year (2018-19)	30,402,174.93	27,319,839.29	-10.1%	Yes

Explanation:
(required if Yes)

Due to new/additional federal, state and local fundings as well as carryovers and budget adjustments.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	67,064,905.29	76,382,531.04	13.9%	Yes
1st Subsequent Year (2017-18)	57,918,529.90	63,357,250.29	9.4%	Yes
2nd Subsequent Year (2018-19)	58,990,904.69	62,416,246.58	5.8%	Yes

Explanation:
(required if Yes)

Due to new/additional federal, state and local fundings as well as carryovers and budget adjustments.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	129,319,520.76	144,063,501.32	11.4%	Not Met
1st Subsequent Year (2017-18)	124,163,569.75	131,873,897.09	6.2%	Not Met
2nd Subsequent Year (2018-19)	123,628,022.40	126,837,314.05	2.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	101,769,305.78	113,848,345.17	11.9%	Not Met
1st Subsequent Year (2017-18)	89,299,016.87	91,389,043.60	2.3%	Met
2nd Subsequent Year (2018-19)	89,393,079.62	89,736,085.87	0.4%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>Inclusion of carryover funds budgeted as well as an increase in the projected budget for Title I and Advance Placement programs. Carryovers are not budgeted in the out years.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Inclusion of new state fundings, i.e. Career Technical Education Incentive grant (\$2.7M) and an increase in carryover spending for California Career Pathways Trust program (\$0.6M).</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Increase in donations and local grants (\$0.37M) as well an increase in local revenue and employee cost reimbursement (\$0.3M)</p>

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Due to new/additional federal, state and local fundings as well as carryovers and budget adjustments.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Due to new/additional federal, state and local fundings as well as carryovers and budget adjustments.</p>

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	14,716,518.64	19,868,827.49	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)			

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.7%	3.3%	3.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.6%	1.1%	1.1%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	357,528.00	446,800,674.16	N/A	Met
1st Subsequent Year (2017-18)	11,600,652.50	429,124,590.93	N/A	Met
2nd Subsequent Year (2018-19)	2,170,865.17	438,535,710.92	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2016-17)		80,984,287.91	Met
1st Subsequent Year (2017-18)		87,631,136.50	Met
2nd Subsequent Year (2018-19)		88,292,664.50	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2016-17)		44,531,995.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	48,205	47,438	47,055
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	662,294,249.56	636,921,317.17	640,193,294.72
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	662,294,249.56	636,921,317.17	640,193,294.72
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,245,884.99	12,738,426.34	12,803,865.89
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	13,245,884.99	12,738,426.34	12,803,865.89

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	8,047,581.70	8,047,581.70	8,047,581.70
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,245,884.99	12,738,426.34	12,803,865.89
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	8,055,325.23	6,935,899.38	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	29,348,791.92	27,721,907.42	20,851,447.59
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.43%	4.35%	3.26%
District's Reserve Standard (Section 10B, Line 7):	13,245,884.99	12,738,426.34	12,803,865.89
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(81,820,349.75)	(81,177,653.14)	-0.8%	(642,696.61)	Met
1st Subsequent Year (2017-18)	(83,919,753.47)	(83,174,800.87)	-0.9%	(744,952.60)	Met
2nd Subsequent Year (2018-19)	(86,281,303.13)	(85,405,152.15)	-1.0%	(876,150.98)	Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	6,828,415.93	12,919,038.93	89.2%	6,090,623.00	Not Met
1st Subsequent Year (2017-18)	6,367,704.00	5,963,144.00	-6.4%	(404,560.00)	Not Met
2nd Subsequent Year (2018-19)	6,407,668.00	6,003,108.00	-6.3%	(404,560.00)	Not Met

1d. Capital Project Cost Overruns
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

2016-17: One-time funds for: Kitchen/Facilities projects - \$5M; Villa Kitchen Improvement - \$100K; and Advanced Learning Academy's expansion funds - \$1M. 2017-18 and 2018-19: The expiration of QZAB 2002 in December 2016.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	20	Fund 56	Fund 56	74,577,010
General Obligation Bonds	31	Fund 51	Fund 51	306,841,546
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	General Fund	General Fund	1,897,758

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
CTE Facilities	4	General Fund	General Fund	810,264
2002 QZAB	1	General Fund/Fund 56	General Fund/Fund 56	7,000,000
2005 QZAB	5	General Fund/Fund 56	General Fund/Fund 56	4,500,000
TOTAL:				395,626,578

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	5,962,583	6,875,139	6,949,614	6,236,495
General Obligation Bonds	19,656,384	19,986,965	20,363,946	21,846,926
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
CTE Facilities	251,524	251,524	251,524	153,608
2002 QZAB	395,183	395,183	0	0
2005 QZAB	230,810	230,810	230,810	230,810
Total Annual Payments:	26,496,484	27,739,621	27,795,894	28,467,839
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	159,115,369.00	203,404,045.00
b. OPEB unfunded actuarial accrued liability (UAAL)	120,493,717.00	115,634,651.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Oct 25, 214	Sept 1, 2016

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	17,318,072.00	17,400,545.00
1st Subsequent Year (2017-18)	17,318,072.00	17,400,545.00
2nd Subsequent Year (2018-19)	17,318,072.00	17,400,545.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2016-17)	23,159,235.60	23,141,399.60
1st Subsequent Year (2017-18)	23,129,520.17	23,091,128.92
2nd Subsequent Year (2018-19)	23,127,994.84	23,000,280.55
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	7,803,287.00	10,678,353.00
1st Subsequent Year (2017-18)	7,803,267.00	10,678,353.00
2nd Subsequent Year (2018-19)	7,803,267.00	10,678,353.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	757	817
1st Subsequent Year (2017-18)	800	841
2nd Subsequent Year (2018-19)	800	841

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

Yes

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

Yes

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	12,881,374.00	13,632,622.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2016-17)
 - 1st Subsequent Year (2017-18)
 - 2nd Subsequent Year (2018-19)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2016-17)
 - 1st Subsequent Year (2017-18)
 - 2nd Subsequent Year (2018-19)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2016-17)	4,656,000.00	5,541,300.00
1st Subsequent Year (2017-18)	4,782,441.00	5,651,500.00
2nd Subsequent Year (2018-19)	4,782,441.00	5,651,500.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2016-17)	5,747,578.03	5,900,771.17
1st Subsequent Year (2017-18)	5,715,716.89	5,842,371.20
2nd Subsequent Year (2018-19)	5,705,987.26	5,828,700.29

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,608.7	2,544.0	2,521.0	2,510.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
32,284,159	34,221,209	36,274,481
89.0%	89.0%	89.0%
4.1%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,896,766	1,910,992	1,925,324
0.8%	0.8%	0.8%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	1,608.1	1,606.1	1,606.1	1,606.1

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

One Year Agreement

Total cost of salary settlement	183,359	183,359	183,359
% change in salary schedule from prior year or	5.0%		

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	0	0	0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
15,192,545	161,104,098	17,070,344
80.0%	80.0%	80.0%
4.1%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
221,287	221,840	222,395
0.3%	0.3%	0.3%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	190.4	219.6	219.6	219.6

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	2,604,037	2,760,279	2,925,896
Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
Percent projected change in H&W cost over prior year	4.1%	6.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	161,038	161,441	161,845
Percent change in step and column over prior year	0.3%	0.3%	0.3%

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

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

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

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A2. The District's Human Resources and Position Control modules are interfaced with the County's payroll system. A3. The District is projecting a loss of 1589 students in 2016-17. A4. ALA is the District's charter school and was established in 2015-16. A6. The District and SAEA bargaining unit have settled for an ongoing one percent salary increase as well as a one-time one percent off schedule payment for 2016-17. In addition, the District and the SASPOA have settled and the tentative agreement is pending Board approval on December 13, 2016. A7. While our financial system is independent, the District and County office work closely to ensure that our records are in sync. Strong financial controls are in place both at the District and at the County to ensure that this occurs.

End of School District First Interim Criteria and Standards Review



Santa Ana Unified School District

Central Administration



Stefanie P. Phillips, Ed.D.

Superintendent of Schools



Edmond T. Heatley, Ed.D.

Deputy Superintendent
Administrative Services



David Haglund, Ed.D.

Deputy Superintendent
Educational Services



Mark McKinney

Associate Superintendent
Human Resources



Alfonso Jimenez, Ed.D.

Assistant Superintendent
K-12 Teaching and Learning



Tina Douglas

Assistant Superintendent
Business Services



Doreen Lohnes

Assistant Superintendent
Support Services



Orin Williams

Assistant Superintendent
Facilities/Governmental
Relations



Lucinda Pueblos

Assistant Superintendent
K-12 School Performance
and Culture



Santa Ana Unified School District



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SANTA ANA UNIFIED SCHOOL DISTRICT POLICE EXPLORERS



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