



SANTA ANA
Unified School District

2017-18



SECOND INTERIM REPORT
as of January 31, 2018



SANTA ANA

Unified School District



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VALERIE AMEZCUA

President

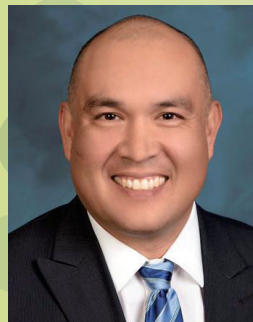
CURRENT TERM: 2014-2018



RIGO RODRIGUEZ, Ph.D.

Vice President

CURRENT TERM: 2016-2020



ALFONSO ALVAREZ, Ed.D.

Clerk

CURRENT TERM: 2016-2020



CECILIA "CECI" IGLESIAS

Member

CURRENT TERM: 2016-2020



JOHN PALACIO

Member

CURRENT TERM: 2014-2018





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.

Success

Achievement

United

Service

Dedication

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

Santa Ana Unified School District's Pledge

I Pledge!

2017



I, _____, pledge to graduate from high school in the year _____. By graduating from high school, I know that I greatly increase my opportunities for success in college and career.

Assistant Superintendent, Business Services 2017-18 Second Interim Message

On June 27, 2017, the Governing Board adopted its 2017-18 Budget based on the forecast available at that time. On December 12, the Board approved the First Interim Report covering the period ending October 31, 2017. The Governor has come out with the 2018-19 proposed Budget on January 9, 2018 and the assumptions for the subsequent two years have changed significantly. California Department of Education (CDE) has also certified the first principal (P-1) apportionment on February 20, 2018 based on the District's submission of P-1 attendance reports. The District has also been working on the Local Control Accountability Plan (LCAP) revisions and annual updates. This document, the Second Interim Budget Report, encompasses all of the financial changes and adjustments that have occurred as of January 31, 2018.

Education Code 42130 and 42131 require that every California school district prepare this interim report to ensure financial accountability and certify whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal years. This second interim budget report represents a positive certification which affirms that the district will be able to meet its current fiscal obligation this year and the subsequent two fiscal years.

Multiyear Projections

The Governor's 2018-19 proposed budget contains a full implementation of Local Control Funding Formula (LCFF) three years early than the earlier projected 2020-21 deadline. Beginning in 2019-20 the districts will rely on cost of living adjustments, if funded, to receive their LCFF growth estimates.

The district forecasts its expenses and revenues out for the remainder of the fiscal year and for the subsequent fiscal years which reflects our LCAP goals, actions and services and other operational adjustments. A few long-range factors that will result in increased costs (or decreased revenue) to the district that the district continues to monitor and plan for are the district's continued decline in enrollment and unduplicated pupil count, increases in other post-employment benefit obligations (OPEB), as well as increases in the district's retirement contributions (STRS and PERS).

While the district has demonstrated the ability to manage these and other costs through the 2019-20 school year, we continue to analyze projected changes in future years. These assist us to implement corrective actions, if needed, and ensure fiscal solvency. Ultimately, budget and programmatic priorities for new or redirected funding are determined by the Board of Education with considerable input by our community stakeholders through the LCAP process.

Local Control Accountability Plan

In order to ensure that districts are addressing the specific needs of their students, school districts

are required (pursuant to Education Code 52060) to engage with their communities to develop a Local Control Accountability Plan (LCAP). Over the last four years, the Santa Ana Unified School District has involved a wide variety of stakeholders to develop its LCAP to meet the district's goals and mission.

As a result of this collaboration 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 27, 2017 and continues to be updated on a regular basis with input from stakeholders.

Major Budget Assumptions

Following are some major assumption changes and highlights for 2017-18 compared to the first interim:

- Increase in LCFF gap funding from 43.19% to 44.97%
- Increase in unduplicated pupil percentage from 90.34% to 91.83%
- Increase in revenues by approximately \$6.1 million
- Decrease in expenditures by approximately \$2.2 million
- Increase in ending fund balance by approximately \$3.3 million

Manoj Roychowdhury, Assistant Superintendent, Business Services



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Introduction and Overview

2017-18 SECOND INTERIM



JANUARY 2018

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

Second Interim Report

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

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

Revenue Adjustments:

- Increase in LCFF funding of approximately \$2.3 million:
 - An increase in the unduplicated pupil percentage from 90.34% to 91.83% (students who qualify for free or reduced price meals, English learners, and/or Foster Youth); and an increase in the State LCFF gap funding rate from 43.19% to 44.97%;
- Increase in federal funding budget of approximately \$0.8 million, including Title I, Title II, Title III, MAA, and Education for Homeless Children and Youth;
- Increase in California Clean Energy funding budget of approximately \$0.4 million;
- Increase in local funding budget of \$2.6 million, including interest income, California Technical Education (County), new grants, and donations.

Expense Adjustments:

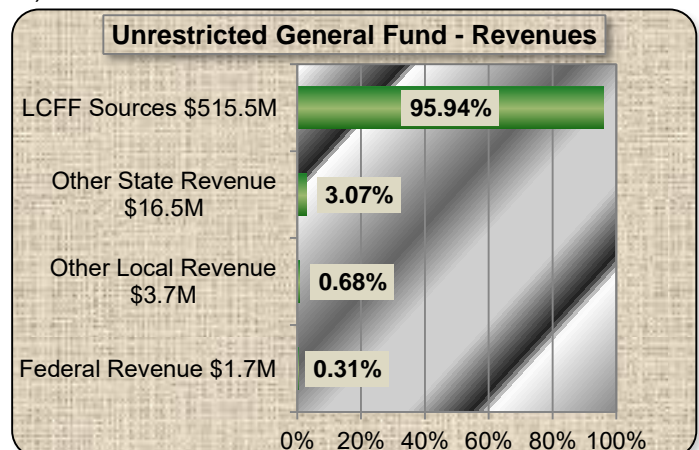
- Decrease in certificated budget due to adjustments to teachers and Assistant Principals salaries as well as extra duty and substitute of approximately \$2.0 million;

- Decrease in classified budget of approximately \$0.9 million due to adjustments to frozen and vacant positions as well as a shift in expense categories;
- Decrease in employee benefits budget of approximately \$0.8 million due to salary adjustments;
- Decrease in books and supplies budget of approximately \$6.9 million due to a shift of expense categories as well as the reclassification of payment of the Math textbooks from the current year to the prior year;
- Increase in services and other operating budget of approximately \$8.9 million due to a shift in category expenses;
- Decrease in capital outlay budget of approximately \$0.4 million due to a shift in expense categories;
- Increase in tuition budget of approximately \$0.4 million for Orange County High School of the Arts due to an increase in number of students and one to one instructional aides.
- Decrease in interfund transfer of approximately \$0.3 million to Health Benefits Fund.

Labor Contract Negotiations: Negotiations with all bargaining units are still pending for 2017-18.

Second Interim Budget Data

To represent the District's budget in a more readable format, the following bar charts identify the various elements of the 2017-18 budgets for the unrestricted and restricted general funds (i.e. the General Fund or Fund 01).



Second Interim Budget – All Funds

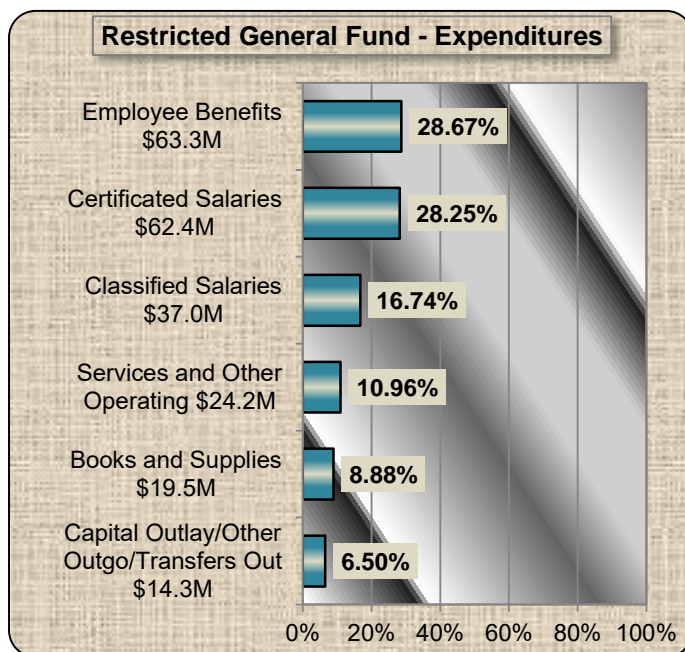
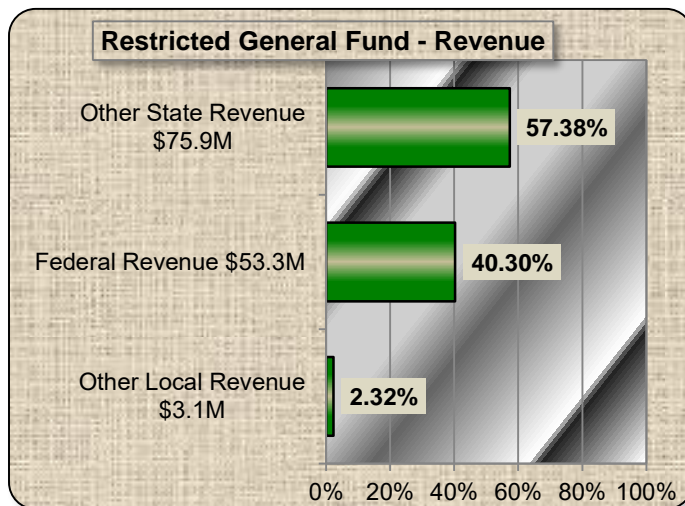
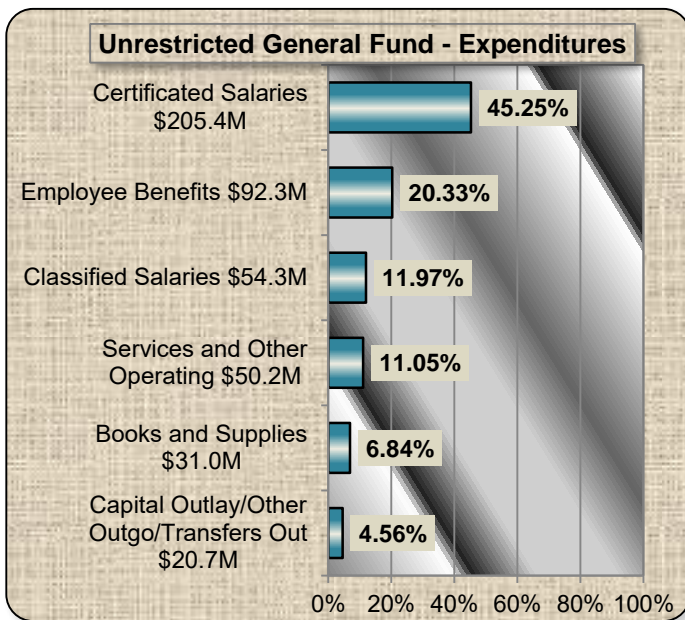
In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for all other funds at the Second Interim Budget.

Funds are allocated to the District based upon several criteria. The State requires that various funds be maintained for the proper accounting of 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	Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million)
01	General Fund, Unrestricted & Restricted	\$673.8
09	Charter Schools Special Revenue Fund	3.7
12	Child Development Fund	7.0
13	Cafeteria Fund	47.3
14	Deferred Maintenance Fund	4.4
20	Special Reserve for Postemployment Benefits	0.0
21	Building Fund	1.5
25	Capital Facilities Fund	14.9
35	County School Facilities Fund	2.6
40	Special Reserve Fund for Capital Outlay	34.4
49	Capital Project Fund for Blended Component Units	0.0
51	Bond Interest & Redemption Fund	20.3
56	Debt Service Fund	8.2
67	Self-Insurance Fund	17.8
71	Retiree Benefit Fund	0.0
	Total	\$835.9

Cash Flow Considerations

The District projects a positive cash flow for 2017-18 and 2018-19 without any borrowing. The District continues to diligently monitor its cash flow.



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 of approximately \$40 million.

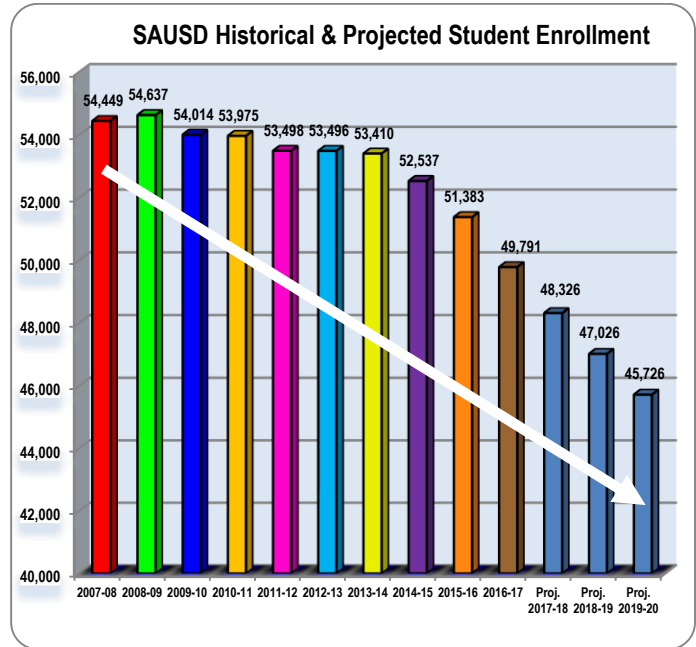
The multiyear projections were adjusted, beginning in 2018-19 to account for:

- The full implementation of LCFF (100% gap funding rate) which provides additional funds of approximately \$1.5 million from 2017-18;
- A reduction in certificated staffing due to a projected enrollment loss of 1,300, resulting in a reduction in certificated expenditures of approximately \$5.3 million;
- The projected step/column salary increase of approximately \$1.6 million and \$0.2 million for certificated and classified salaries, respectively;
- The projected increase of approximately \$8.3 million in STRS/PERS and Health benefits costs;
- The One-time Funds for Outstanding Mandate Claims of approximately \$13.8 million;
- The removal of a one-time interfund transfer to Fund 20 Postemployment Benefits of \$16.1 million;
- The removal of Math and, ELA textbooks adoption of \$11.4 million;
- The removal of one-time expenses of \$4.9 million;
- A reduction of approximately \$3.1 million for the purchase of 2017-18 chromebooks.

The District uses the estimated gap funding rates of 100% and 0% and COLA of 2.51% and 2.41% for 2018-19 and 2019-20, respectively. Revenue is projected to increase in 2018-19 by approximately \$1.5 million from 2017-18 and to decrease in 2019-20 by approximately \$11.4 million from 2018-19.

The State funds districts based on students who attend school.

- **Student Enrollment.** The District has experienced enrollment loss in 15 of the last 16 years. The District anticipates losing 1,300 students in 2018-19 and an additional 1,300 in 2019-20. The projected decline in student enrollment is reflected in revenue projections for the Second Interim Budget.



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 fiscal years.

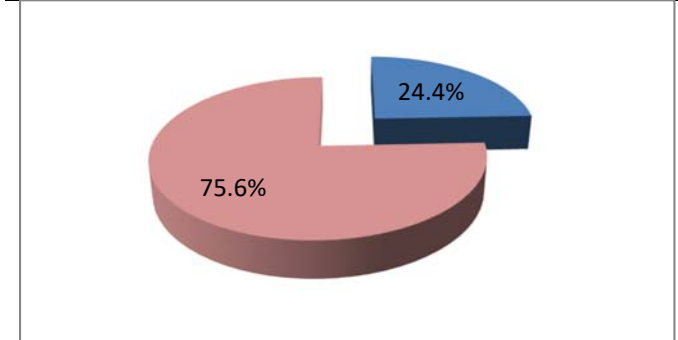
COMBINED GENERAL FUND			
(\$s in Millions)	2017-18	2018-19	2019-20
Beginning Fund Balance	\$101.6	\$97.5	\$124.5
Revenues	\$669.7	\$664.1	\$637.3
Expenditures	\$673.8	\$637.1	\$639.9
Net Increase/(Decrease)	<\$4.1>	\$27.0	<\$2.6>
Projected Ending Fund Balance	\$97.5	\$124.5	\$121.9
Components of Projected Ending Fund Balance			
Stabilization Arrangements	\$45.8	\$84.3	\$82.3
Revolving Cash/Stores	\$1.2	\$1.2	\$1.2
Other Designations	\$18.1	\$18.1	\$18.1
Restricted Reserves	\$18.9	\$8.2	\$7.5
Unrestricted Reserve	\$13.5	\$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>

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

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

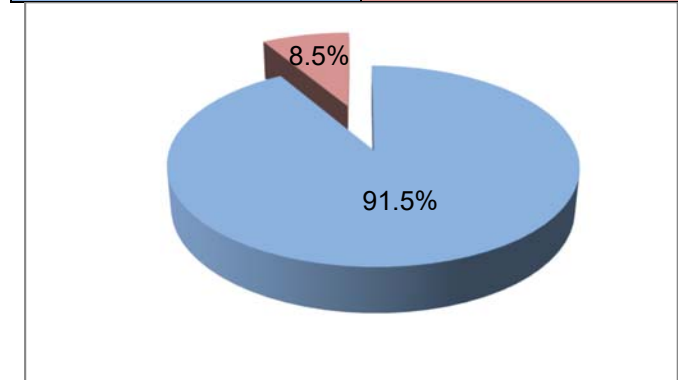
Goal 1	
\$25.5M	\$79.1M



Goal 1: Teaching and Learning

- \$104.6M**
- Rigorous, standards-based instructional program, digital resources and Professional Development
 - Course options (traditional & online)
 - Progress monitoring
 - Early literacy and numeracy
 - AP, CTE and VAPA courses
 - STEM and AVID programs
 - Extended learning opportunities

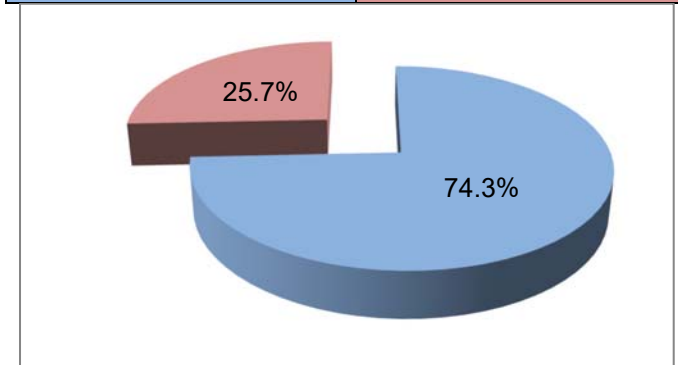
Goal 2	
\$367.4M	\$34.2M



Goal 2: Engagement

- \$401.6M**
- Highly-qualified and well trained teachers and leaders
 - Increased VAPA, Athletics and extracurricular opportunities
 - Access to technology
 - Project-based learning
 - Parent training and workshops
 - Increased library services and tutors
 - Summer enrichment and bridge programs

Goal 3	
\$202.0M	\$69.9M



Goal 3: School Climate and Safety

- \$271.9M**
- Family events
 - School safety and maintenance
 - Welcoming school environments
 - PBIS and dropout prevention efforts
 - Mentoring and service learning
 - Wellness programs and connections to community resources
 - Parenting programs with childcare
 - Translation services
 - School climate & structured recess

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

Signed: [Signature]
District Superintendent or Designee

Date: 3-14-18

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2018

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Swandayani Singgih

Telephone: (714) 558-5895

Title: Director, Budget

E-mail: swandayani.singgih@sausd.us

Criteria and Standards Review Summary

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

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

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

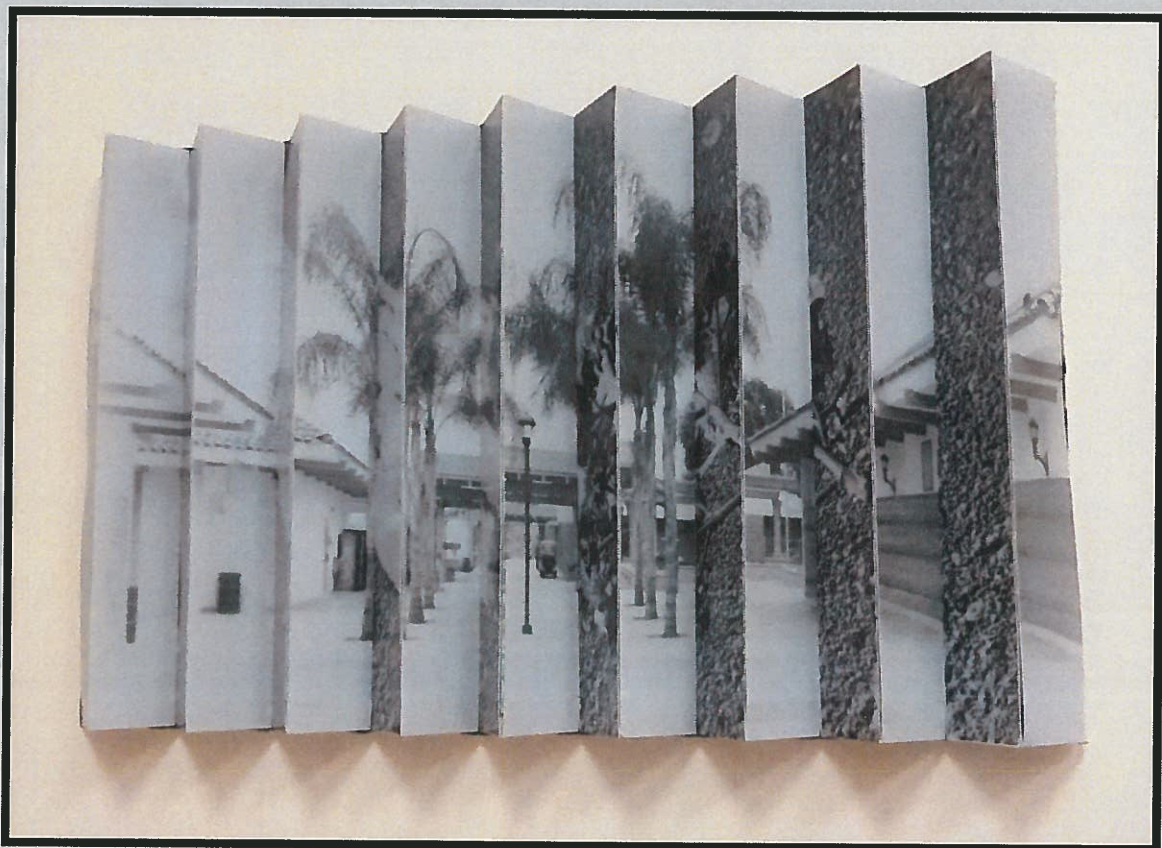
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Operating Funds

Unrestricted and Restricted



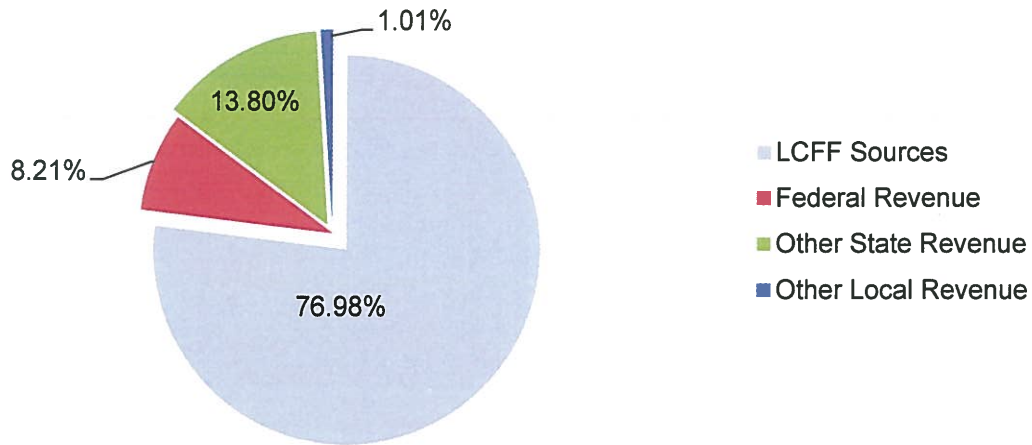
Artwork created by a Santa Ana Unified School District student.

COMBINED GENERAL FUND (01)

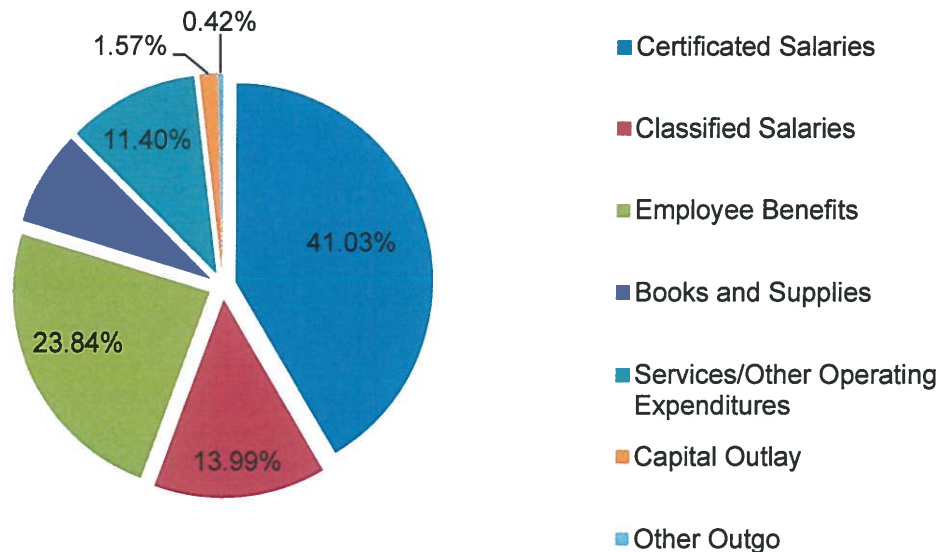
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (76.98%). Total projected revenue is \$669.7 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 (78.86%). Total projected expenditures are \$652.5 million. In addition, the District transfers dollars to other funds totaling \$22.1 million for Certificates of Participation, Qualified Zone Academy Bonds, the Advanced Learning Academy Charter School, Special Reserve Fund for Postemployment Benefits as well as Nutrition Services.



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 \$96.7 million, which includes \$18.9 million in restricted fund balances.

2017-18 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	516,182,413.00	513,252,987.00	258,659,877.93	515,542,461.00	2,289,474.00	0.4%
2) Federal Revenue		8100-8299	43,047,096.51	54,243,272.42	15,508,794.11	55,010,456.82	767,184.40	1.4%
3) Other State Revenue		8300-8599	81,750,393.87	91,990,361.56	33,584,012.81	92,415,790.56	425,429.00	0.5%
4) Other Local Revenue		8600-8799	4,302,224.03	4,097,305.75	3,234,266.29	6,746,432.28	2,649,126.53	64.7%
5) TOTAL, REVENUES			645,282,127.41	663,583,926.73	310,986,951.14	669,715,140.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	267,550,032.57	269,740,210.30	145,256,998.16	267,744,447.84	1,995,762.46	0.7%
2) Classified Salaries		2000-2999	92,234,265.34	92,131,241.56	43,240,491.17	91,278,571.67	852,669.89	0.9%
3) Employee Benefits		3000-3999	155,875,160.38	156,430,933.37	65,061,478.13	155,543,889.77	887,043.60	0.6%
4) Books and Supplies		4000-4999	44,393,827.07	57,543,481.88	16,515,181.29	50,595,584.36	6,947,897.52	12.1%
5) Services and Other Operating Expenditures		5000-5999	59,743,351.36	65,494,436.57	28,858,398.26	74,351,675.04	(8,857,238.47)	-13.5%
6) Capital Outlay		6000-6999	6,712,113.40	10,644,336.67	1,971,471.87	10,256,975.69	387,360.98	3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,414,541.00	5,360,670.00	1,416,363.28	5,721,082.00	(360,412.00)	-6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,883,348.90)	(2,937,744.89)	0.00	(3,011,320.92)	73,576.03	-2.5%
9) TOTAL, EXPENDITURES			629,039,942.22	654,407,565.46	302,320,382.16	652,480,905.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			16,242,185.19	9,176,361.27	8,666,568.98	17,234,235.21		
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	11,027,664.99	22,329,269.58	17,329,992.99	22,074,269.58	255,000.00	1.1%
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			(11,027,664.99)	(22,329,269.58)	(17,329,992.99)	(22,074,269.58)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,214,520.20	(13,152,908.31)	(8,663,424.01)	(4,840,034.37)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	90,327,281.81	106,629,259.27	106,629,259.27	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	(5,054,235.64)	(5,054,235.64)	New
c) As of July 1 - Audited (F1a + F1b)				90,327,281.81	106,629,259.27	101,575,023.63		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				90,327,281.81	106,629,259.27	101,575,023.63		
2) Ending Balance, June 30 (E + F1e)				95,541,802.01	93,476,350.96	96,734,989.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	190,000.00	190,000.00	190,000.00		
Stores			9712	1,000,000.00	1,000,000.00	1,000,000.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	15,790,120.24	19,791,220.21	18,914,390.91		
c) Committed								
Stabilization Arrangements			9750	14,359,320.64	20,133,237.51	47,218,862.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	51,401,008.99	38,827,156.54	10,729,903.39		
010720 Furniture/equipment for ALA e:			0000	9780		304,050.08		
010000 Walker/Roosevelt Joint Use			0000	9780		50,000.00		
010031 Enterprise Resource Planning			0000	9780		1,978,003.31		
010031 Athletic Equipment			0000	9780		128,000.00		
010031 Artificial Turf			0000	9780		2,680,953.00		
010031 Early Learning			0000	9780		3,000,000.00		
010031 Specialized Spaces			0000	9780		1,460,000.00		
010031 Dual Immersion Programs			0000	9780		1,000,000.00		
010031 Mariachi/Folklorico			0000	9780		128,897.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	12,801,352.14	13,534,736.70	13,491,103.50		
Unassigned/Unappropriated Amount			9790	0.00	0.00	5,190,729.46		

Description	Resource Codes	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	327,693,250.00	324,770,682.00	156,044,515.08	314,457,144.00	(10,313,538.00)	-3.2%
Education Protection Account State Aid - Current Year		8012	59,642,680.00	59,642,680.00	32,013,298.00	61,041,253.00	1,398,573.00	2.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	574,666.00	574,666.00	279,491.79	558,984.00	(15,682.00)	-2.7%
Timber Yield Tax		8022	11.00	11.00	0.00	8.00	(3.00)	-27.3%
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	88,984,536.00	88,984,536.00	57,285,511.95	94,169,845.00	5,185,309.00	5.8%
Unsecured Roll Taxes		8042	5,487,281.00	5,487,281.00	4,909,131.84	5,200,262.00	(287,019.00)	-5.2%
Prior Years' Taxes		8043	990,212.00	990,212.00	1,059,873.89	1,097,979.00	107,767.00	10.9%
Supplemental Taxes		8044	5,998,449.00	5,998,449.00	5,569,552.79	7,187,314.00	1,188,865.00	19.8%
Education Revenue Augmentation Fund (ERAF)		8045	30,392,530.00	30,392,530.00	1,862,991.94	33,614,647.00	3,222,117.00	10.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,595,342.00	13,595,342.00	9,722,700.65	16,351,741.00	2,756,399.00	20.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			533,358,957.00	530,436,389.00	268,747,067.93	533,679,177.00	3,242,788.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(3,754,792.00)	(3,754,792.00)	(3,754,792.00)	(3,754,792.00)	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	(13,421,752.00)	(13,428,610.00)	(6,332,398.00)	(14,381,924.00)	(953,314.00)	7.1%
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			516,182,413.00	513,252,987.00	258,659,877.93	515,542,461.00	2,289,474.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,290,777.00	9,290,777.00	0.00	9,290,777.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,549,944.00	2,558,098.21	1.00	2,538,754.21	(19,344.00)	-0.8%
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%
Title I, Part A, Basic	3010	8290	14,216,751.00	24,028,447.23	8,683,940.95	24,207,225.23	178,778.00	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	2,105,634.00	2,266,986.98	849,283.98	2,265,926.98	(1,060.00)	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 (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	84,405.00	90,340.00	22,585.00	197,481.00	107,141.00	118.6%
Title III, Part A, English Learner Program	4203	8290	2,645,926.00	3,131,093.56	1,130,966.00	3,244,866.56	113,773.00	3.6%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	3,202,555.00	2,956,058.43	1,074,033.85	2,956,058.43	0.00	0.0%
Career and Technical Education	3500-3599	8290	421,589.00	430,592.00	85,275.00	430,592.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,529,515.51	9,490,879.01	3,662,708.33	9,878,775.41	387,896.40	4.1%
TOTAL, FEDERAL REVENUE			43,047,096.51	54,243,272.42	15,508,794.11	55,010,456.82	767,184.40	1.4%
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	27,232,798.00	27,232,798.00	12,609,377.40	27,232,798.00	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	410,000.00	410,000.00	190,773.96	410,000.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,750,919.00	8,991,111.00	4,237,059.00	8,991,111.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	9,236,459.00	10,115,689.69	3,421,651.70	10,115,689.69	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,061,117.68	8,777,695.03	5,705,501.77	8,654,845.03	(122,850.00)	-1.4%
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	1,447,726.39	3,095,452.78	5,594,136.42	3,095,452.78	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	3,392,275.00	3,064,938.00	(2,704,571.00)	3,482,450.00	417,512.00	13.6%
Specialized Secondary	7370	8590	0.00	16,700.00	38,775.00	16,700.00	0.00	0.0%
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	30,219,098.80	30,285,977.06	4,491,308.56	30,416,744.06	130,767.00	0.4%
TOTAL, OTHER STATE REVENUE			81,750,393.87	91,990,361.56	33,584,012.81	92,415,790.56	425,429.00	0.5%

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)
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	31,772.47	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	20,000.00	20,000.00	17,073.51	20,000.00	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	934,344.00	1,062,917.40	618,890.57	1,062,917.40	0.00	0.0%
Interest		8660	350,000.00	350,000.00	587,640.82	1,070,000.00	720,000.00	205.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	5,800.00	0.00	5,800.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,867,195.03	1,503,601.35	1,978,888.92	3,143,937.88	1,640,336.53	109.1%
Tuition		8710	1,085,685.00	1,109,987.00	0.00	1,109,987.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	288,790.00	288,790.00	New
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			4,302,224.03	4,097,305.75	3,234,266.29	6,746,432.28	2,649,126.53	64.7%
TOTAL, REVENUES			645,282,127.41	663,583,926.73	310,986,951.14	669,715,140.66	6,131,213.93	0.9%

2017-18 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	221,042,126.49	222,314,199.85	119,959,874.37	221,905,548.42	408,651.43	0.2%
Certificated Pupil Support Salaries		1200	15,256,711.43	15,503,384.04	8,143,061.40	15,007,393.12	495,990.92	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	19,150,993.76	19,832,135.56	10,267,794.07	18,714,649.96	1,117,485.60	5.6%
Other Certificated Salaries		1900	12,100,200.89	12,090,490.85	6,886,268.32	12,116,856.34	(26,365.49)	-0.2%
TOTAL, CERTIFICATED SALARIES			267,550,032.57	269,740,210.30	145,256,998.16	267,744,447.84	1,995,762.46	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	28,999,626.60	28,442,460.62	13,146,111.71	28,422,731.47	19,729.15	0.1%
Classified Support Salaries		2200	27,935,204.86	28,291,313.23	13,464,847.12	27,788,379.51	502,933.72	1.8%
Classified Supervisors' and Administrators' Salaries		2300	4,955,912.40	4,693,112.42	2,221,987.51	4,527,873.52	165,238.90	3.5%
Clerical, Technical and Office Salaries		2400	24,264,547.42	24,386,649.97	11,483,827.95	24,343,302.69	43,347.28	0.2%
Other Classified Salaries		2900	6,078,974.06	6,317,705.32	2,923,716.88	6,196,284.48	121,420.84	1.9%
TOTAL, CLASSIFIED SALARIES			92,234,265.34	92,131,241.56	43,240,491.17	91,278,571.67	852,669.89	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	61,819,092.42	62,188,087.53	17,348,447.19	61,997,594.40	190,493.13	0.3%
PERS		3201-3202	13,904,380.80	13,778,604.85	6,462,842.10	13,975,277.89	(196,673.04)	-1.4%
OASDI/Medicare/Alternative		3301-3302	10,588,941.48	10,721,011.87	1,215,666.03	10,586,317.69	134,694.18	1.3%
Health and Welfare Benefits		3401-3402	54,586,110.75	54,749,300.74	29,922,370.11	54,391,612.82	357,687.92	0.7%
Unemployment Insurance		3501-3502	196,982.47	202,789.52	72,275.24	198,142.51	4,647.01	2.3%
Workers' Compensation		3601-3602	5,368,058.56	5,384,999.76	2,623,615.18	5,265,008.20	119,991.56	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,411,593.90	9,406,139.10	7,416,262.28	9,129,936.26	276,202.84	2.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			155,875,160.38	156,430,933.37	65,061,478.13	155,543,889.77	887,043.60	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,206,360.00	16,491,921.83	5,551,311.50	13,075,948.10	3,415,973.73	20.7%
Books and Other Reference Materials		4200	54,079.49	105,397.12	66,242.68	242,237.48	(136,840.36)	-129.8%
Materials and Supplies		4300	31,218,193.91	36,201,168.66	8,585,414.71	31,584,651.82	4,616,516.84	12.8%
Noncapitalized Equipment		4400	2,917,193.67	3,746,994.27	1,595,245.80	4,694,746.96	(947,752.69)	-25.3%
Food		4700	998,000.00	998,000.00	716,966.60	998,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,393,827.07	57,543,481.88	16,515,181.29	50,595,584.36	6,947,897.52	12.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,926,166.32	21,266,706.19	9,925,930.17	22,593,607.40	(1,326,901.21)	-6.2%
Travel and Conferences		5200	1,154,364.41	1,415,610.61	384,089.94	1,540,206.51	(124,595.90)	-8.8%
Dues and Memberships		5300	603,417.00	896,597.46	301,903.34	887,070.00	9,527.46	1.1%
Insurance		5400-5450	3,620,162.00	3,620,162.00	1,547.50	3,388,431.43	231,730.57	6.4%
Operations and Housekeeping Services		5500	9,070,642.00	9,070,642.00	5,336,244.68	9,065,537.23	5,104.77	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,962,297.82	7,765,785.77	3,940,050.85	8,721,250.15	(955,464.38)	-12.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.01	(0.01)	New
Transfers of Direct Costs - Interfund		5750	(33,170.00)	(46,010.00)	(29,158.59)	(50,010.00)	4,000.00	-8.7%
Professional/Consulting Services and Operating Expenditures		5800	17,498,808.97	20,551,227.32	8,422,785.37	27,242,430.09	(6,691,202.77)	-32.6%
Communications		5900	940,662.84	953,715.22	575,005.00	963,152.22	(9,437.00)	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,743,351.36	65,494,436.57	28,858,398.26	74,351,675.04	(8,857,238.47)	-13.5%

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	74,030.00	79,484.12	14,920.00	86,571.12	(7,087.00)	-8.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,682,299.40	4,510,583.69	274,641.97	4,445,453.06	65,130.63	1.4%
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	4,630,284.00	5,812,904.99	1,639,163.93	5,439,100.99	373,804.00	6.4%
Equipment Replacement		6500	325,500.00	241,363.87	42,745.97	285,850.52	(44,486.65)	-18.4%
TOTAL, CAPITAL OUTLAY			6,712,113.40	10,644,336.67	1,971,471.87	10,256,975.69	387,360.98	3.6%
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	8,998.00	8,998.00	0.00	8,998.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	580,286.00	580,286.00	0.00	940,698.00	(360,412.00)	-62.1%
Payments to County Offices		7142	4,491,890.00	4,438,019.00	1,416,363.28	4,438,019.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	81,843.00	81,843.00	0.00	81,843.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	251,524.00	251,524.00	0.00	251,524.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,414,541.00	5,360,670.00	1,416,363.28	5,721,082.00	(360,412.00)	-6.7%
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	(2,883,348.90)	(2,937,744.89)	0.00	(3,011,320.92)	73,576.03	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,883,348.90)	(2,937,744.89)	0.00	(3,011,320.92)	73,576.03	-2.5%
TOTAL, EXPENDITURES			629,039,942.22	654,407,565.46	302,320,382.16	652,480,905.45	1,926,660.01	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	6,232,437.99	17,329,992.99	17,329,992.99	17,329,992.99	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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,789,227.00	4,993,276.59	0.00	4,738,276.59	255,000.00	5.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,027,664.99	22,329,269.58	17,329,992.99	22,074,269.58	255,000.00	1.1%
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)			(11,027,664.99)	(22,329,269.58)	(17,329,992.99)	(22,074,269.58)	(255,000.00)	-1.1%

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	516,182,413.00	513,252,987.00	258,659,877.93	515,542,461.00	2,289,474.00	0.4%
2) Federal Revenue		8100-8299	567,169.00	1,257,633.05	1,200,194.27	1,666,075.05	408,442.00	32.5%
3) Other State Revenue		8300-8599	8,988,221.00	16,394,665.11	6,945,903.72	16,474,665.11	80,000.00	0.5%
4) Other Local Revenue		8600-8799	1,118,500.00	1,566,512.16	2,332,294.45	3,677,373.64	2,110,861.48	134.7%
5) TOTAL, REVENUES			526,856,303.00	532,471,797.32	269,138,270.37	537,360,574.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	206,422,522.72	208,194,774.79	112,017,092.47	205,390,526.96	2,804,247.83	1.3%
2) Classified Salaries		2000-2999	55,138,581.23	54,938,881.15	26,073,734.19	54,326,845.13	612,036.02	1.1%
3) Employee Benefits		3000-3999	92,032,858.54	92,987,986.00	44,817,309.16	92,262,056.22	725,929.78	0.8%
4) Books and Supplies		4000-4999	30,934,329.33	36,962,171.57	12,329,597.45	31,036,382.72	5,925,788.85	16.0%
5) Services and Other Operating Expenditures		5000-5999	42,019,803.68	44,163,050.00	20,232,548.24	50,162,012.24	(5,998,962.24)	-13.6%
6) Capital Outlay		6000-6999	5,569,814.00	6,293,928.99	635,830.25	5,963,174.64	330,754.35	5.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,194,618.00	2,140,747.00	850,258.84	2,140,747.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,609,996.62)	(9,414,857.85)	(7,380.48)	(9,485,929.85)	71,072.00	-0.8%
9) TOTAL, EXPENDITURES			425,702,530.88	436,266,681.65	216,948,990.12	431,795,815.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,153,772.12	96,205,115.67	52,189,280.25	105,564,759.74		
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	11,027,664.99	22,329,269.58	17,329,992.99	22,074,269.58	255,000.00	1.1%
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	(84,322,642.05)	(84,421,979.58)	(2,500.00)	(84,846,920.41)	(424,940.83)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,350,307.04)	(106,751,249.16)	(17,332,492.99)	(106,921,189.99)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,803,465.08	(10,546,133.49)	34,856,787.26	(1,356,430.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	73,948,216.69	84,231,264.24	84,231,264.24	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	(5,054,235.64)	(5,054,235.64)	New
c) As of July 1 - Audited (F1a + F1b)				73,948,216.69	84,231,264.24	79,177,028.60		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				73,948,216.69	84,231,264.24	79,177,028.60		
2) Ending Balance, June 30 (E + F1e)				79,751,681.77	73,685,130.75	77,820,598.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	190,000.00	190,000.00	190,000.00		
Stores			9712	1,000,000.00	1,000,000.00	1,000,000.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	14,359,320.64	20,133,237.51	47,218,862.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	51,401,008.99	38,827,156.54	10,729,903.39		
010720 Furniture/equipment for ALA e:			0000			304,050.08		
010000 Walker/Roosevelt Joint Use			0000			50,000.00		
010031 Enterprise Resource Planning			0000			1,978,003.31		
010031 Athletic Equipment			0000			128,000.00		
010031 Artificial Turf			0000			2,680,953.00		
010031 Early Learning			0000			3,000,000.00		
010031 Specialized Spaces			0000			1,460,000.00		
010031 Dual Immersion Programs			0000			1,000,000.00		
010031 Mariachi/Folklorico			0000			128,897.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	12,801,352.14	13,534,736.70	13,491,103.50		
Unassigned/Unappropriated Amount			9790	0.00	0.00	5,190,729.46		

Description	Resource Codes	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	327,693,250.00	324,770,682.00	156,044,515.08	314,457,144.00	(10,313,538.00)	-3.2%
Education Protection Account State Aid - Current Year		8012	59,642,680.00	59,642,680.00	32,013,298.00	61,041,253.00	1,398,573.00	2.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	574,666.00	574,666.00	279,491.79	558,984.00	(15,682.00)	-2.7%
Timber Yield Tax		8022	11.00	11.00	0.00	8.00	(3.00)	-27.3%
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	88,984,536.00	88,984,536.00	57,285,511.95	94,169,845.00	5,185,309.00	5.8%
Unsecured Roll Taxes		8042	5,487,281.00	5,487,281.00	4,909,131.84	5,200,262.00	(287,019.00)	-5.2%
Prior Years' Taxes		8043	990,212.00	990,212.00	1,059,873.89	1,097,979.00	107,767.00	10.9%
Supplemental Taxes		8044	5,998,449.00	5,998,449.00	5,569,552.79	7,187,314.00	1,188,865.00	19.8%
Education Revenue Augmentation Fund (ERAF)		8045	30,392,530.00	30,392,530.00	1,862,991.94	33,614,647.00	3,222,117.00	10.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,595,342.00	13,595,342.00	9,722,700.65	16,351,741.00	2,756,399.00	20.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			533,358,957.00	530,436,389.00	268,747,067.93	533,679,177.00	3,242,788.00	0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(3,754,792.00)	(3,754,792.00)	(3,754,792.00)	(3,754,792.00)	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	(13,421,752.00)	(13,428,610.00)	(6,332,398.00)	(14,381,924.00)	(953,314.00)	7.1%
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			516,182,413.00	513,252,987.00	258,659,877.93	515,542,461.00	2,289,474.00	0.4%
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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator 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)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	567,169.00	1,257,633.05	1,200,194.27	1,666,075.05	408,442.00	32.5%
TOTAL, FEDERAL REVENUE			567,169.00	1,257,633.05	1,200,194.27	1,666,075.05	408,442.00	32.5%
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	1,750,919.00	8,991,111.00	4,237,059.00	8,991,111.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,037,302.00	7,203,554.11	2,708,673.12	7,203,554.11	0.00	0.0%
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	200,000.00	200,000.00	171.60	280,000.00	80,000.00	40.0%
TOTAL, OTHER STATE REVENUE			8,988,221.00	16,394,665.11	6,945,903.72	16,474,665.11	80,000.00	0.5%

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)
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	31,772.47	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	20,000.00	20,000.00	17,073.51	20,000.00	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	402,000.00	402,000.00	284,261.65	402,000.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	587,640.82	1,070,000.00	720,000.00	205.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	301,500.00	725,210.16	1,411,546.00	1,827,281.64	1,102,071.48	152.0%
Tuition		8710	0.00	24,302.00	0.00	24,302.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	288,790.00	288,790.00	New
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			1,118,500.00	1,566,512.16	2,332,294.45	3,677,373.64	2,110,861.48	134.7%
TOTAL, REVENUES			526,856,303.00	532,471,797.32	269,138,270.37	537,360,574.80	4,888,777.48	0.9%

Description	Resource Codes	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	172,672,350.19	173,454,663.96	93,625,996.57	172,000,891.85	1,453,772.11	0.8%
Certificated Pupil Support Salaries		1200	9,599,524.97	9,847,860.68	5,117,010.42	9,448,949.30	398,911.38	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	17,558,847.76	18,133,662.76	9,368,118.42	17,042,210.87	1,091,451.89	6.0%
Other Certificated Salaries		1900	6,591,799.80	6,758,587.39	3,905,967.06	6,898,474.94	(139,887.55)	-2.1%
TOTAL, CERTIFICATED SALARIES			206,422,522.72	208,194,774.79	112,017,092.47	205,390,526.96	2,804,247.83	1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,677,794.93	3,947,151.66	1,895,700.46	3,884,560.71	62,590.95	1.6%
Classified Support Salaries		2200	19,626,317.29	20,303,729.08	9,689,516.71	19,881,062.57	422,666.51	2.1%
Classified Supervisors' and Administrators' Salaries		2300	3,911,636.98	3,734,498.34	1,734,368.34	3,612,271.50	122,226.84	3.3%
Clerical, Technical and Office Salaries		2400	21,793,518.46	21,769,527.83	10,280,717.06	21,772,227.44	(2,699.61)	0.0%
Other Classified Salaries		2900	5,129,313.57	5,183,974.24	2,473,431.62	5,176,722.91	7,251.33	0.1%
TOTAL, CLASSIFIED SALARIES			55,138,581.23	54,938,881.15	26,073,734.19	54,326,845.13	612,036.02	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	29,446,922.92	29,734,768.85	12,711,262.86	29,393,326.86	341,441.99	1.1%
PERS		3201-3202	8,024,227.45	8,053,494.41	3,706,999.36	8,204,758.61	(151,264.20)	-1.9%
OASDI/Medicare/Alternative		3301-3302	6,772,634.54	6,826,186.23	(569,687.47)	6,782,403.86	43,782.37	0.6%
Health and Welfare Benefits		3401-3402	38,229,492.28	38,734,351.92	21,443,980.53	38,494,612.36	239,739.56	0.6%
Unemployment Insurance		3501-3502	147,860.73	148,608.26	47,710.22	147,535.79	1,072.47	0.7%
Workers' Compensation		3601-3602	3,904,423.93	3,925,837.84	1,919,040.34	3,880,131.96	45,705.88	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,507,296.69	5,564,738.49	5,558,003.32	5,359,286.78	205,451.71	3.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,032,858.54	92,987,986.00	44,817,309.16	92,262,056.22	725,929.78	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,880,800.00	15,166,361.83	4,286,722.08	11,750,388.10	3,415,973.73	22.5%
Books and Other Reference Materials		4200	11,220.00	21,282.19	3,403.03	22,282.19	(1,000.00)	-4.7%
Materials and Supplies		4300	20,635,504.57	18,659,935.91	6,311,025.09	15,616,918.13	3,043,017.78	16.3%
Noncapitalized Equipment		4400	1,408,804.76	2,116,591.64	1,011,480.65	2,648,794.30	(532,202.66)	-25.1%
Food		4700	998,000.00	998,000.00	716,966.60	998,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,934,329.33	36,962,171.57	12,329,597.45	31,036,382.72	5,925,788.85	16.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,168,918.55	13,541,791.94	6,897,101.29	13,577,827.45	(36,035.51)	-0.3%
Travel and Conferences		5200	676,003.88	645,018.28	171,877.35	642,566.57	2,451.71	0.4%
Dues and Memberships		5300	555,246.00	611,865.46	181,310.02	615,069.00	(3,203.54)	-0.5%
Insurance		5400-5450	3,614,355.00	3,614,355.00	0.00	3,382,624.43	231,730.57	6.4%
Operations and Housekeeping Services		5500	8,989,092.00	8,989,092.00	5,310,827.73	8,983,987.23	5,104.77	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,383,743.82	3,721,159.26	2,148,987.96	4,183,559.39	(462,400.13)	-12.4%
Transfers of Direct Costs		5710	(606,172.48)	(693,042.54)	(225,410.42)	(743,597.14)	50,554.60	-7.3%
Transfers of Direct Costs - Interfund		5750	(33,170.00)	(46,010.00)	(29,158.59)	(50,010.00)	4,000.00	-8.7%
Professional/Consulting Services and Operating Expenditures		5800	11,473,776.91	12,948,464.22	5,202,302.70	18,728,533.93	(5,780,069.71)	-44.6%
Communications		5900	798,010.00	830,356.38	574,710.20	841,451.38	(11,095.00)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,019,803.68	44,163,050.00	20,232,548.24	50,162,012.24	(5,998,962.24)	-13.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	74,030.00	79,484.12	14,920.00	86,571.12	(7,087.00)	-8.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,500,000.00	1,510,676.00	12,196.01	1,510,175.00	501.00	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	3,730,284.00	4,549,901.00	565,968.27	4,176,097.00	373,804.00	8.2%
Equipment Replacement		6500	265,500.00	153,867.87	42,745.97	190,331.52	(36,463.65)	-23.7%
TOTAL, CAPITAL OUTLAY			5,569,814.00	6,293,928.99	635,830.25	5,963,174.64	330,754.35	5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,943,094.00	1,889,223.00	850,258.84	1,889,223.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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)			2,194,618.00	2,140,747.00	850,258.84	2,140,747.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,726,647.72)	(6,477,112.96)	(7,380.48)	(6,474,608.93)	(2,504.03)	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,883,348.90)	(2,937,744.89)	0.00	(3,011,320.92)	73,576.03	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,609,996.62)	(9,414,857.85)	(7,380.48)	(9,485,929.85)	71,072.00	-0.8%
TOTAL, EXPENDITURES			425,702,530.88	436,266,681.65	216,948,990.12	431,795,815.06	4,470,866.59	1.0%

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)
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	6,232,437.99	17,329,992.99	17,329,992.99	17,329,992.99	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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,789,227.00	4,993,276.59	0.00	4,738,276.59	255,000.00	5.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,027,664.99	22,329,269.58	17,329,992.99	22,074,269.58	255,000.00	1.1%
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	(84,322,642.05)	(84,421,979.58)	(2,500.00)	(84,846,920.41)	(424,940.83)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(84,322,642.05)	(84,421,979.58)	(2,500.00)	(84,846,920.41)	(424,940.83)	0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(95,350,307.04)	(106,751,249.16)	(17,332,492.99)	(106,921,189.99)	(169,940.83)	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,479,927.51	52,985,639.37	14,308,599.84	53,344,381.77	358,742.40	0.7%
3) Other State Revenue		8300-8599	72,762,172.87	75,595,696.45	26,638,109.09	75,941,125.45	345,429.00	0.5%
4) Other Local Revenue		8600-8799	3,183,724.03	2,530,793.59	901,971.84	3,069,058.64	538,265.05	21.3%
5) TOTAL, REVENUES			118,425,824.41	131,112,129.41	41,848,680.77	132,354,565.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	61,127,509.85	61,545,435.51	33,239,905.69	62,353,920.88	(808,485.37)	-1.3%
2) Classified Salaries		2000-2999	37,095,684.11	37,192,360.41	17,166,756.98	36,951,726.54	240,633.87	0.6%
3) Employee Benefits		3000-3999	63,842,301.84	63,442,947.37	20,244,168.97	63,281,833.55	161,113.82	0.3%
4) Books and Supplies		4000-4999	13,459,497.74	20,581,310.31	4,185,583.84	19,559,201.64	1,022,108.67	5.0%
5) Services and Other Operating Expenditures		5000-5999	17,723,547.68	21,331,386.57	8,625,850.02	24,189,662.80	(2,858,276.23)	-13.4%
6) Capital Outlay		6000-6999	1,142,299.40	4,350,407.68	1,335,641.62	4,293,801.05	56,606.63	1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,219,923.00	3,219,923.00	566,104.44	3,580,335.00	(360,412.00)	-11.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,726,647.72	6,477,112.96	7,380.48	6,474,608.93	2,504.03	0.0%
9) TOTAL, EXPENDITURES			203,337,411.34	218,140,883.81	85,371,392.04	220,685,090.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,911,586.93)	(87,028,754.40)	(43,522,711.27)	(88,330,524.53)		
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	84,322,642.05	84,421,979.58	2,500.00	84,846,920.41	424,940.83	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			84,322,642.05	84,421,979.58	2,500.00	84,846,920.41		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(588,944.88)	(2,606,774.82)	(43,520,211.27)	(3,483,604.12)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	16,379,065.12	22,397,995.03		22,397,995.03	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			16,379,065.12	22,397,995.03		22,397,995.03		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			16,379,065.12	22,397,995.03		22,397,995.03		
2) Ending Balance, June 30 (E + F1e)								
			15,790,120.24	19,791,220.21		18,914,390.91		
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	15,790,120.24	19,791,220.21		18,914,390.91		
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	9,290,777.00	9,290,777.00	0.00	9,290,777.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,549,944.00	2,558,098.21	1.00	2,538,754.21	(19,344.00)	-0.8%
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%
Title I, Part A, Basic	3010	8290	14,216,751.00	24,028,447.23	8,683,940.95	24,207,225.23	178,778.00	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	2,105,634.00	2,266,986.98	849,283.98	2,265,926.98	(1,060.00)	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 (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	84,405.00	90,340.00	22,585.00	197,481.00	107,141.00	118.6%
Title III, Part A, English Learner Program	4203	8290	2,645,926.00	3,131,093.56	1,130,966.00	3,244,866.56	113,773.00	3.6%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	3,202,555.00	2,956,058.43	1,074,033.85	2,956,058.43	0.00	0.0%
Career and Technical Education	3500-3599	8290	421,589.00	430,592.00	85,275.00	430,592.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,962,346.51	8,233,245.96	2,462,514.06	8,212,700.36	(20,545.60)	-0.2%
TOTAL, FEDERAL REVENUE			42,479,927.51	52,985,639.37	14,308,599.84	53,344,381.77	358,742.40	0.7%
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	27,232,798.00	27,232,798.00	12,609,377.40	27,232,798.00	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	410,000.00	410,000.00	190,773.96	410,000.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	2,199,157.00	2,912,135.58	712,978.58	2,912,135.58	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,061,117.68	8,777,695.03	5,705,501.77	8,654,845.03	(122,850.00)	-1.4%
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	1,447,726.39	3,095,452.78	5,594,136.42	3,095,452.78	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	3,392,275.00	3,064,938.00	(2,704,571.00)	3,482,450.00	417,512.00	13.6%
Specialized Secondary	7370	8590	0.00	16,700.00	38,775.00	16,700.00	0.00	0.0%
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	30,019,098.80	30,085,977.06	4,491,136.96	30,136,744.06	50,767.00	0.2%
TOTAL, OTHER STATE REVENUE			72,762,172.87	75,595,696.45	26,638,109.09	75,941,125.45	345,429.00	0.5%

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)
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	532,344.00	660,917.40	334,628.92	660,917.40	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	5,800.00	0.00	5,800.00	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%) Adjustme		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	1,565,695.03	778,391.19	567,342.92	1,316,656.24	538,265.05	69.2%
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			3,183,724.03	2,530,793.59	901,971.84	3,069,058.64	538,265.05	21.3%
TOTAL, REVENUES			118,425,824.41	131,112,129.41	41,848,680.77	132,354,565.86	1,242,436.45	0.9%

Description	Resource Codes	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	48,369,776.30	48,859,535.89	26,333,877.80	49,904,656.57	(1,045,120.68)	-2.1%
Certificated Pupil Support Salaries		1200	5,657,186.46	5,655,523.36	3,026,050.98	5,558,443.82	97,079.54	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,592,146.00	1,698,472.80	899,675.65	1,672,439.09	26,033.71	1.5%
Other Certificated Salaries		1900	5,508,401.09	5,331,903.46	2,980,301.26	5,218,381.40	113,522.06	2.1%
TOTAL, CERTIFICATED SALARIES			61,127,509.85	61,545,435.51	33,239,905.69	62,353,920.88	(808,485.37)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,321,831.67	24,495,308.96	11,250,411.25	24,538,170.76	(42,861.80)	-0.2%
Classified Support Salaries		2200	8,308,887.57	7,987,584.15	3,775,330.41	7,907,316.94	80,267.21	1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,044,275.42	958,614.08	487,619.17	915,602.02	43,012.06	4.5%
Clerical, Technical and Office Salaries		2400	2,471,028.96	2,617,122.14	1,203,110.89	2,571,075.25	46,046.89	1.8%
Other Classified Salaries		2900	949,660.49	1,133,731.08	450,285.26	1,019,561.57	114,169.51	10.1%
TOTAL, CLASSIFIED SALARIES			37,095,684.11	37,192,360.41	17,166,756.98	36,951,726.54	240,633.87	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	32,372,169.50	32,453,318.68	4,637,184.33	32,604,267.54	(150,948.86)	-0.5%
PERS		3201-3202	5,880,153.35	5,725,110.44	2,755,842.74	5,770,519.28	(45,408.84)	-0.8%
OASDI/Medicare/Alternative		3301-3302	3,816,306.94	3,894,825.64	1,785,353.50	3,803,913.83	90,911.81	2.3%
Health and Welfare Benefits		3401-3402	16,356,618.47	16,014,948.82	8,478,389.58	15,897,000.46	117,948.36	0.7%
Unemployment Insurance		3501-3502	49,121.74	54,181.26	24,565.02	50,606.72	3,574.54	6.6%
Workers' Compensation		3601-3602	1,463,634.63	1,459,161.92	704,574.84	1,384,876.24	74,285.68	5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,904,297.21	3,841,400.61	1,858,258.96	3,770,649.48	70,751.13	1.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,842,301.84	63,442,947.37	20,244,168.97	63,281,833.55	161,113.82	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,325,560.00	1,325,560.00	1,264,589.42	1,325,560.00	0.00	0.0%
Books and Other Reference Materials		4200	42,859.49	84,114.93	62,839.65	219,955.29	(135,840.36)	-161.5%
Materials and Supplies		4300	10,582,689.34	17,541,232.75	2,274,389.62	15,967,733.69	1,573,499.06	9.0%
Noncapitalized Equipment		4400	1,508,388.91	1,630,402.63	583,765.15	2,045,952.66	(415,550.03)	-25.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,459,497.74	20,581,310.31	4,185,583.84	19,559,201.64	1,022,108.67	5.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,757,247.77	7,724,914.25	3,028,828.88	9,015,779.95	(1,290,865.70)	-16.7%
Travel and Conferences		5200	478,360.53	770,592.33	212,212.59	897,639.94	(127,047.61)	-16.5%
Dues and Memberships		5300	48,171.00	284,732.00	120,593.32	272,001.00	12,731.00	4.5%
Insurance		5400-5450	5,807.00	5,807.00	1,547.50	5,807.00	0.00	0.0%
Operations and Housekeeping Services		5500	81,550.00	81,550.00	25,416.95	81,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,578,554.00	4,044,626.51	1,791,062.89	4,537,690.76	(493,064.25)	-12.2%
Transfers of Direct Costs		5710	606,172.48	693,042.54	225,410.42	743,597.15	(50,554.61)	-7.3%
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	6,025,032.06	7,602,763.10	3,220,482.67	8,513,896.16	(911,133.06)	-12.0%
Communications		5900	142,652.84	123,358.84	294.80	121,700.84	1,658.00	1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,723,547.68	21,331,386.57	8,625,850.02	24,189,662.80	(2,858,276.23)	-13.4%

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)
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	182,299.40	2,999,907.69	262,445.96	2,935,278.06	64,629.63	2.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	900,000.00	1,263,003.99	1,073,195.66	1,263,003.99	0.00	0.0%
Equipment Replacement		6500	60,000.00	87,496.00	0.00	95,519.00	(8,023.00)	-9.2%
TOTAL, CAPITAL OUTLAY			1,142,299.40	4,350,407.68	1,335,641.62	4,293,801.05	56,606.63	1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,998.00	8,998.00	0.00	8,998.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	580,286.00	580,286.00	0.00	940,698.00	(360,412.00)	-62.1%
Payments to County Offices		7142	2,548,796.00	2,548,796.00	566,104.44	2,548,796.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	81,843.00	81,843.00	0.00	81,843.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,219,923.00	3,219,923.00	566,104.44	3,580,335.00	(360,412.00)	-11.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,726,647.72	6,477,112.96	7,380.48	6,474,608.93	2,504.03	0.0%
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			5,726,647.72	6,477,112.96	7,380.48	6,474,608.93	2,504.03	0.0%
TOTAL, EXPENDITURES			203,337,411.34	218,140,883.81	85,371,392.04	220,685,090.39	(2,544,206.58)	-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		
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	84,322,642.05	84,421,979.58	2,500.00	84,846,920.41	424,940.83	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			84,322,642.05	84,421,979.58	2,500.00	84,846,920.41	424,940.83	0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			84,322,642.05	84,421,979.58	2,500.00	84,846,920.41	(424,940.83)	0.5%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
5640	Medi-Cal Billing Option	788,143.45
6230	California Clean Energy Jobs Act	6,308,900.49
6300	Lottery: Instructional Materials	579,945.58
6512	Special Ed: Mental Health Services	724,012.79
7338	College Readiness Block Grant	1,242,987.55
8150	Ongoing & Major Maintenance Account (RM,	6,878,398.03
9010	Other Restricted Local	2,392,003.02
Total, Restricted Balance		<u>18,914,390.91</u>

Charter Schools Special Revenue Fund



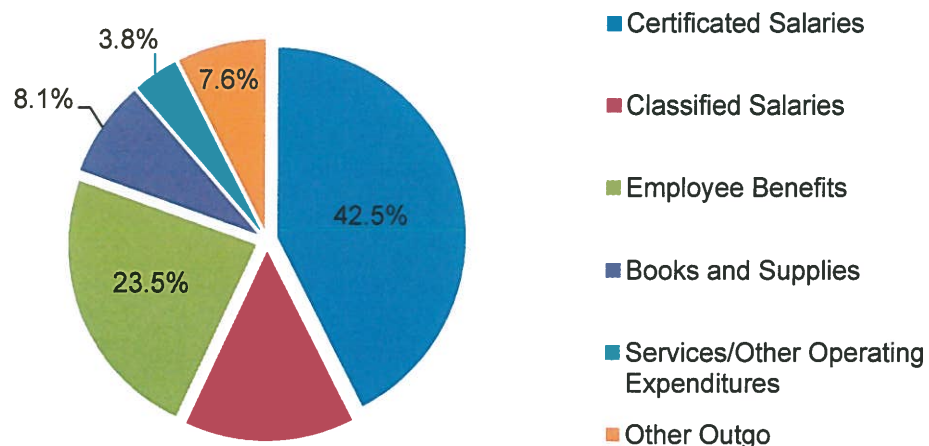
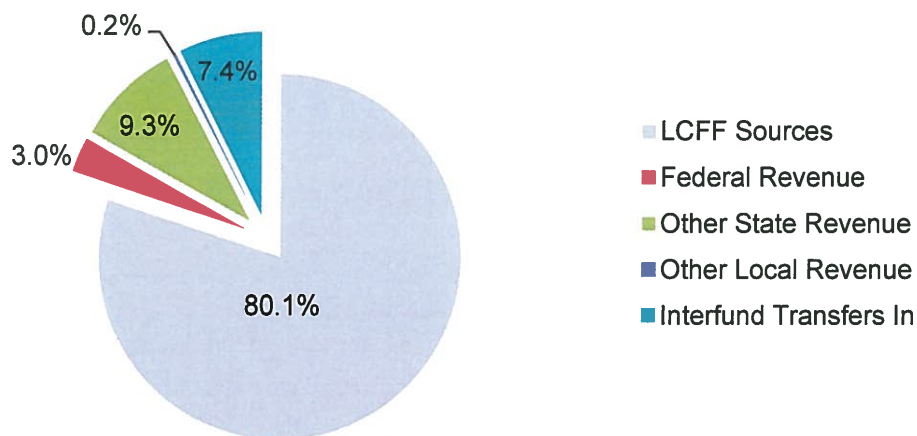
Artwork created by a Santa Ana Unified School District student from Wilson Elementary School.

Charter Schools Special Revenue Fund (09)



The Charter Schools 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 2017-18 includes ninth grade level expansion. Attendance is projected to be at the same level as the First Interim.



The projected ending fund balance of \$1.0 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	3,435,427.00	3,271,016.00	758,016.22	3,273,943.00	2,927.00	0.1%
2) Federal Revenue		8100-8299	66,416.00	122,430.00	28,342.00	122,430.00	0.00	0.0%
3) Other State Revenue		8300-8599	329,187.00	380,621.54	158,793.28	380,621.54	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	3,936.06	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,841,030.00	3,784,067.54	949,087.56	3,786,994.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,157,436.00	1,443,741.00	783,321.43	1,463,729.26	(19,988.26)	-1.4%
2) Classified Salaries		2000-2999	434,767.79	538,436.02	219,681.71	499,881.87	38,554.15	7.2%
3) Employee Benefits		3000-3999	636,786.77	807,289.39	371,676.26	811,155.02	(3,865.63)	-0.5%
4) Books and Supplies		4000-4999	129,648.00	320,867.64	205,227.46	279,941.50	40,926.14	12.8%
5) Services and Other Operating Expenditures		5000-5999	26,850.21	102,690.12	88,253.94	132,190.12	(29,500.00)	-28.7%
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	256,915.00	261,127.19	0.00	261,127.19	0.00	0.0%
9) TOTAL, EXPENDITURES			2,642,383.77	3,474,151.36	1,668,160.80	3,448,024.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,198,646.23	309,916.18	(719,073.24)	338,969.58		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	97,712.00	301,761.59	0.00	301,761.59	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			97,712.00	301,761.59	0.00	301,761.59		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,296,358.23	611,677.77	(719,073.24)	640,731.17		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	283,286.45	394,989.03		394,989.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,286.45	394,989.03		394,989.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,286.45	394,989.03		394,989.03		
2) Ending Balance, June 30 (E + F1e)			1,579,644.68	1,006,666.80		1,035,720.20		
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	10,538.00	8,109.04		8,109.04		
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	1,569,106.68	998,557.76		1,027,611.16		
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	2,498,915.00	2,371,506.00	735,336.22	2,315,434.00	(56,072.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	71,130.00	68,440.00	22,680.00	68,440.00	0.00	0.0%
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	865,382.00	831,070.00	0.00	890,069.00	58,999.00	7.1%
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			3,435,427.00	3,271,016.00	758,016.22	3,273,943.00	2,927.00	0.1%
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%
Title I, Part A, Basic	3010	8290	66,416.00	122,430.00	28,342.00	122,430.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Acts	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	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			66,416.00	122,430.00	28,342.00	122,430.00	0.00	0.0%
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	3,175.00	37,018.00	14,743.00	37,018.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	69,399.00	73,190.54	37,580.28	73,190.54	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	150,000.00	163,800.00	106,470.00	163,800.00	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)
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	106,613.00	106,613.00	0.00	106,613.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			329,187.00	380,621.54	158,793.28	380,621.54	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%
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	10,000.00	10,000.00	3,936.06	10,000.00	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	0.00	0.00	0.00	0.0%
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			10,000.00	10,000.00	3,936.06	10,000.00	0.00	0.0%
TOTAL REVENUES			3,841,030.00	3,784,067.54	949,087.56	3,786,994.54		

Description	Resource Codes	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	1,032,135.00	1,192,582.00	645,687.81	1,214,238.40	(21,656.40)	-1.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	125,301.00	126,847.00	75,477.64	129,814.13	(2,967.13)	-2.3%
Other Certificated Salaries		1900	0.00	124,312.00	62,155.98	119,676.73	4,635.27	3.7%
TOTAL, CERTIFICATED SALARIES			1,157,436.00	1,443,741.00	783,321.43	1,463,729.26	(19,988.26)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	79,065.00	82,838.23	42,905.94	84,096.90	(1,258.67)	-1.5%
Classified Support Salaries		2200	52,145.00	114,287.00	50,358.93	106,158.93	8,128.07	7.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	1,483.20	2,966.40	(2,966.40)	New
Clerical, Technical and Office Salaries		2400	200,498.00	238,251.00	102,172.61	203,599.85	34,651.15	14.5%
Other Classified Salaries		2900	103,059.79	103,059.79	22,761.03	103,059.79	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			434,767.79	538,436.02	219,681.71	499,881.87	38,554.15	7.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	273,630.26	314,943.26	112,960.47	315,371.39	(428.13)	-0.1%
PERS		3201-3202	51,518.00	67,492.14	30,569.53	68,354.72	(862.58)	-1.3%
OASDI/Medicare/Alternative		3301-3302	40,603.42	52,684.55	25,446.53	53,152.40	(467.85)	-0.9%
Health and Welfare Benefits		3401-3402	182,728.00	261,085.00	147,165.84	263,359.07	(2,274.07)	-0.9%
Unemployment Insurance		3501-3502	796.15	990.56	491.68	994.81	(4.25)	-0.4%
Workers' Compensation		3601-3602	23,723.94	29,535.37	13,912.62	29,535.87	(0.50)	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	63,767.00	80,558.51	41,129.59	80,386.76	171.75	0.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			636,766.77	807,289.39	371,676.26	811,155.02	(3,865.63)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,524.00	16,004.00	0.00	16,004.00	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	113,124.00	135,924.98	31,008.13	94,998.84	40,926.14	30.1%
Noncapitalized Equipment		4400	0.00	168,938.66	174,219.33	168,938.66	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			129,648.00	320,867.64	205,227.46	279,941.50	40,926.14	12.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	29,733.94	922.50	29,733.94	0.00	0.0%
Travel and Conferences		5200	0.00	2,400.00	1,925.00	4,900.00	(2,500.00)	-104.2%
Dues and Memberships		5300	0.00	520.00	475.00	520.00	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	10,600.00	1,876.39	10,600.00	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	2,540.00	1,336.67	2,540.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,860.21	54,906.18	81,718.38	81,906.18	(27,000.00)	-49.2%
Communications		5900	1,990.00	1,990.00	0.00	1,990.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,850.21	102,690.12	88,253.94	132,190.12	(29,500.00)	-28.7%

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)								
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	256,915.00	261,127.19	0.00	261,127.19	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			256,915.00	261,127.19	0.00	261,127.19	0.00	0.0%
TOTAL EXPENDITURES			2,642,383.77	3,474,151.36	1,668,160.80	3,448,024.96		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	97,712.00	301,761.59	0.00	301,761.59	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			97,712.00	301,761.59	0.00	301,761.59	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)			97,712.00	301,761.59	0.00	301,761.59		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
6300	Lottery: Instructional Materials	7,209.04
9010	Other Restricted Local	900.00
Total, Restricted Balance		<u>8,109.04</u>

Child Development Fund

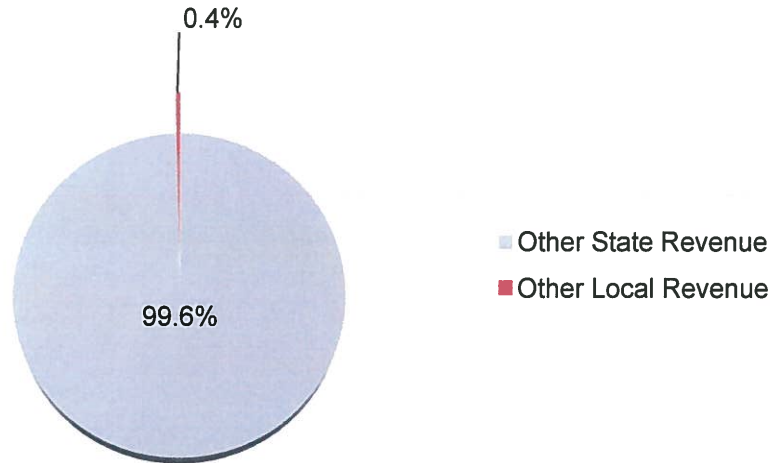


Artwork created by a Santa Ana Unified School District student from Wilson Elementary School.

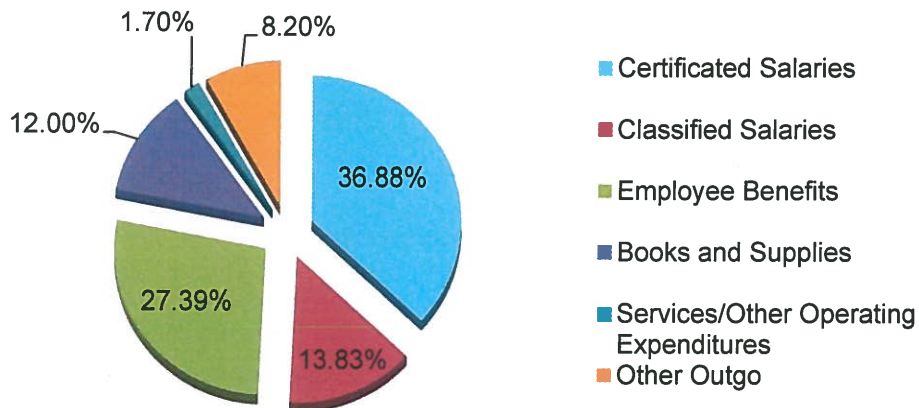
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$7.0 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (78.1%). Total projected expenditures are \$7.02 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 plans to spend any excess amount by June 30, 2018.

Description	Resource Codes	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	5,968,641.00	6,260,219.23	4,374,293.23	7,008,668.23	748,449.00	12.0%
4) Other Local Revenue		8600-8799	19,352.00	19,352.00	18,350.03	31,352.00	12,000.00	62.0%
5) TOTAL, REVENUES			5,987,993.00	6,279,571.23	4,392,643.26	7,040,020.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,509,887.00	2,334,685.73	1,269,930.29	2,589,431.46	(254,745.73)	-10.9%
2) Classified Salaries		2000-2999	870,139.06	928,844.72	427,930.73	970,936.44	(42,091.72)	-4.5%
3) Employee Benefits		3000-3999	1,946,368.08	1,843,464.36	852,575.67	1,923,074.26	(79,609.90)	-4.3%
4) Books and Supplies		4000-4999	118,091.00	511,393.04	141,292.89	842,193.01	(330,799.97)	-64.7%
5) Services and Other Operating Expenditures		5000-5999	48,388.00	141,660.12	70,753.82	119,617.42	22,042.70	15.6%
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	488,119.86	512,548.91	0.00	575,793.29	(63,244.38)	-12.3%
9) TOTAL, EXPENDITURES			5,980,993.00	6,272,596.88	2,762,483.40	7,021,045.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,000.00	6,974.35	1,630,159.86	18,974.35		
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)			7,000.00	6,974.35	1,630,159.86	18,974.35		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	105,941.59	245,279.83		245,279.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,941.59	245,279.83		245,279.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,941.59	245,279.83		245,279.83		
2) Ending Balance, June 30 (E + F1e)			112,941.59	252,254.18		264,254.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	112,941.59	252,254.18		264,254.18		
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 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%
Title I, Part A, Basic	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	5,589,169.00	5,721,381.00	4,034,927.00	6,469,830.00	748,449.00	13.1%
All Other State Revenue	All Other	8590	379,472.00	538,838.23	339,366.23	538,838.23	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,968,641.00	6,260,219.23	4,374,293.23	7,008,668.23	748,449.00	12.0%
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	7,000.00	7,000.00	13,985.03	19,000.00	12,000.00	171.4%
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	12,352.00	12,352.00	4,365.00	12,352.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,352.00	19,352.00	18,350.03	31,352.00	12,000.00	62.0%
TOTAL, REVENUES			5,987,993.00	6,279,571.23	4,392,643.26	7,040,020.23		

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	2,272,464.00	2,076,013.16	1,121,970.94	2,330,758.88	(254,745.72)	-12.3%
Certificated Pupil Support Salaries		1200	41,831.00	62,996.04	33,814.69	62,996.04	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,162.00	79,120.80	46,153.80	79,120.80	0.00	0.0%
Other Certificated Salaries		1900	117,430.00	116,555.73	67,990.86	116,555.74	(0.01)	0.0%
TOTAL, CERTIFICATED SALARIES			2,509,887.00	2,334,685.73	1,269,930.29	2,589,431.46	(254,745.73)	-10.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	419,795.50	465,505.31	190,059.24	492,282.74	(26,777.43)	-5.8%
Classified Support Salaries		2200	25,500.00	29,016.28	17,987.26	34,915.84	(5,899.56)	-20.3%
Classified Supervisors' and Administrators' Salaries		2300	106,516.37	111,035.96	50,602.59	103,930.08	7,105.88	6.4%
Clerical, Technical and Office Salaries		2400	170,640.19	170,198.25	81,345.98	169,343.48	854.77	0.5%
Other Classified Salaries		2900	147,687.00	153,088.92	87,935.66	170,464.30	(17,375.38)	-11.3%
TOTAL, CLASSIFIED SALARIES			870,139.06	928,844.72	427,930.73	970,936.44	(42,091.72)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	473,463.00	482,085.25	164,805.03	509,678.62	(27,593.37)	-5.7%
PERS		3201-3202	211,398.22	183,391.46	87,824.37	203,519.27	(20,127.81)	-11.0%
OASDI/Medicare/Alternative		3301-3302	134,404.64	121,808.09	59,801.36	133,515.95	(11,707.86)	-9.6%
Health and Welfare Benefits		3401-3402	932,138.64	873,911.05	450,954.16	885,552.95	(11,641.90)	-1.3%
Unemployment Insurance		3501-3502	1,690.32	1,627.81	827.73	1,762.15	(134.34)	-8.3%
Workers' Compensation		3601-3602	50,374.08	48,683.22	23,597.98	48,465.11	218.11	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	142,899.18	131,957.48	64,765.04	140,580.21	(8,622.73)	-6.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,946,368.08	1,843,464.36	852,575.67	1,923,074.26	(79,609.90)	-4.3%
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	118,091.00	489,453.04	130,313.44	824,183.01	(334,729.97)	-68.4%
Noncapitalized Equipment		4400	0.00	21,940.00	10,979.45	18,010.00	3,930.00	17.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			118,091.00	511,393.04	141,292.89	842,193.01	(330,799.97)	-64.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Travel and Conferences		5200	0.00	22,497.56	12,345.19	22,497.56	0.00	0.0%
Dues and Memberships		5300	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	780.00	2,391.18	780.00	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	2,400.00	2,776.93	2,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,888.00	112,959.08	52,902.21	90,416.38	22,542.70	20.0%
Communications		5900	0.00	523.48	338.31	1,023.48	(500.00)	-95.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,388.00	141,660.12	70,753.82	119,617.42	22,042.70	15.6%
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	488,119.86	512,548.91	0.00	575,793.29	(63,244.38)	-12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			488,119.86	512,548.91	0.00	575,793.29	(63,244.38)	-12.3%
TOTAL, EXPENDITURES			5,980,993.00	6,272,596.88	2,762,483.40	7,021,045.88		

Description	Resource Codes	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		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		

Resource	Description	2017/18 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	264,254.18
Total, Restricted Balance		<u>264,254.18</u>

Cafeteria Special Revenue Fund

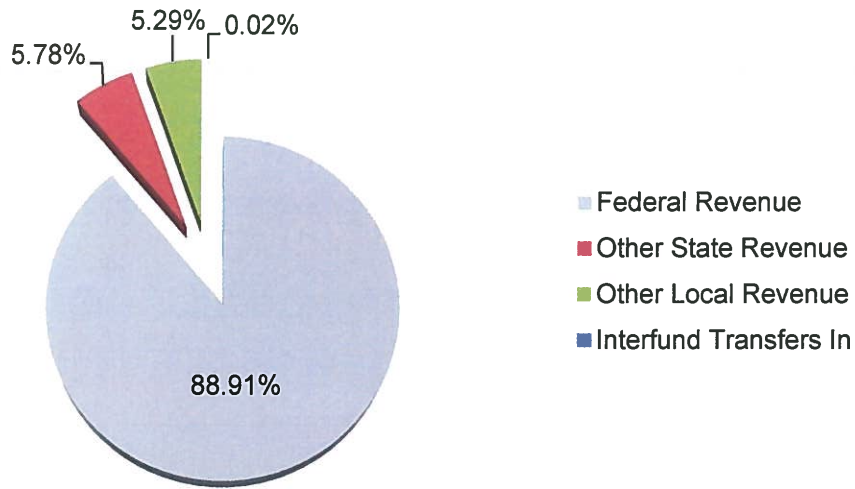


Artwork created by a Santa Ana Unified School District student.

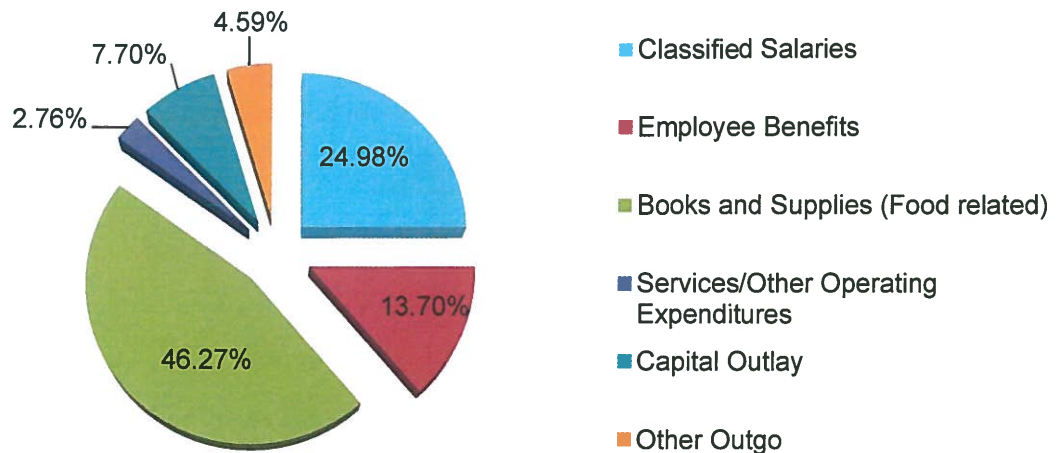
Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from Federal reimbursement process (88.91%). Total projected revenue is \$42.4 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 (46.27%). Total projected expenditures are \$47.3 million.



The District relies heavily on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$4.9 million more than its anticipated revenue by June 30, 2018 (or later) in conformance with the Budget Agreement with the California Department of Education.

Description	Resource Codes	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	37,961,276.00	37,228,200.00	18,617,036.60	37,728,200.00	500,000.00	1.3%
3) Other State Revenue		8300-8599	2,433,240.00	2,400,525.00	1,258,287.79	2,453,300.00	52,775.00	2.2%
4) Other Local Revenue		8600-8799	2,296,000.00	2,154,000.00	1,296,825.13	2,245,000.00	91,000.00	4.2%
5) TOTAL, REVENUES			42,690,516.00	41,782,725.00	21,172,149.52	42,426,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,365,085.00	12,253,275.00	5,549,135.82	11,825,765.00	427,510.00	3.5%
3) Employee Benefits		3000-3999	6,234,400.00	6,467,930.00	2,994,435.61	6,486,860.00	(18,930.00)	-0.3%
4) Books and Supplies		4000-4999	21,001,150.00	21,341,096.00	12,078,262.62	21,905,361.70	(564,265.70)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	1,129,165.00	1,163,065.00	524,647.49	1,304,165.00	(141,100.00)	-12.1%
6) Capital Outlay		6000-6999	2,560,500.00	4,102,250.00	595,846.98	3,642,186.53	460,063.47	11.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,138,314.04	2,164,068.79	0.00	2,174,400.44	(10,331.65)	-0.5%
9) TOTAL, EXPENDITURES			45,428,614.04	47,491,684.79	21,742,328.52	47,338,738.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,738,098.04)	(5,708,959.79)	(570,179.00)	(4,912,238.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,000.00	6,000.00	0.00	6,000.00	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			6,000.00	6,000.00	0.00	6,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,732,098.04)	(5,702,959.79)	(570,179.00)	(4,906,238.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,073,650.90	24,039,393.90		24,039,393.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,073,650.90	24,039,393.90		24,039,393.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,073,650.90	24,039,393.90		24,039,393.90		
2) Ending Balance, June 30 (E + F1e)			18,341,552.86	18,336,434.11		19,133,155.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			18,341,552.86	18,336,434.11		19,133,155.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	35,319,276.00	34,586,200.00	17,249,824.42	35,086,200.00	500,000.00	1.4%
Donated Food Commodities		8221	2,642,000.00	2,642,000.00	1,367,212.18	2,642,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,961,276.00	37,228,200.00	18,617,036.60	37,728,200.00	500,000.00	1.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,433,240.00	2,400,525.00	1,258,287.79	2,453,300.00	52,775.00	2.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,433,240.00	2,400,525.00	1,258,287.79	2,453,300.00	52,775.00	2.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	43,000.00	43,000.00	31,974.25	43,000.00	0.00	0.0%
Food Service Sales		8634	1,158,000.00	941,000.00	427,294.64	832,000.00	(109,000.00)	-11.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	145,000.00	170,000.00	114,754.20	170,000.00	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	950,000.00	1,000,000.00	722,802.04	1,200,000.00	200,000.00	20.0%
TOTAL, OTHER LOCAL REVENUE			2,296,000.00	2,154,000.00	1,296,825.13	2,245,000.00	91,000.00	4.2%
TOTAL, REVENUES			42,690,516.00	41,782,725.00	21,172,149.52	42,426,500.00		

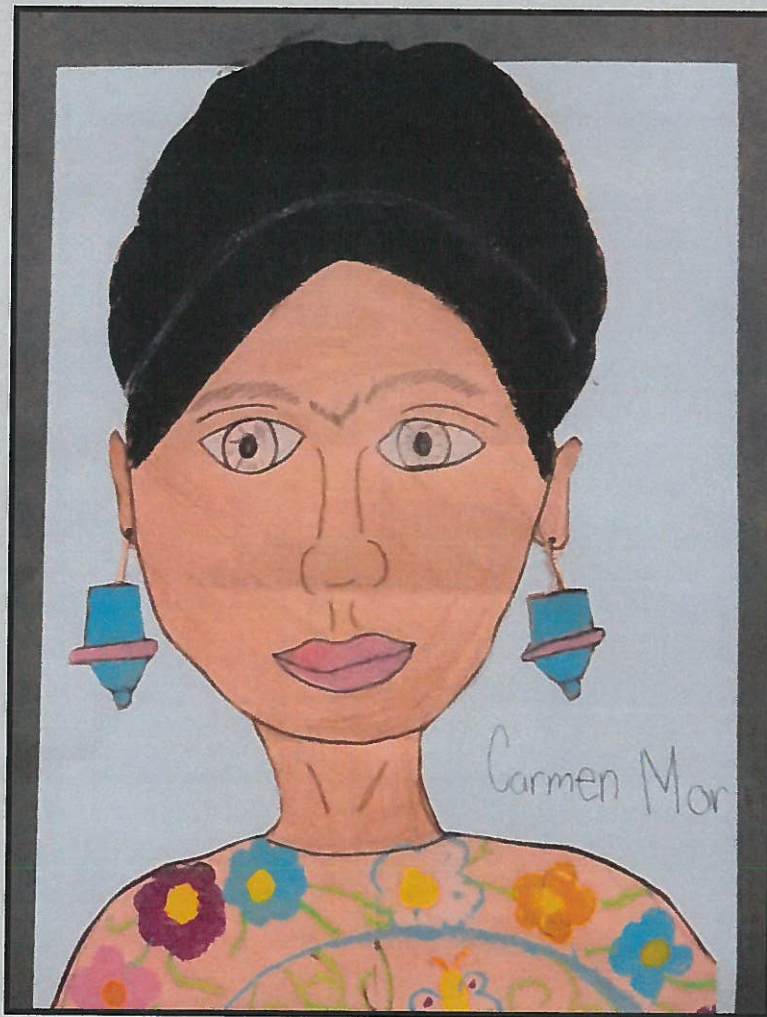
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	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	10,637,535.00	9,920,025.00	4,475,605.23	9,501,500.00	418,525.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	1,719,550.00	2,325,250.00	1,068,601.81	2,316,265.00	8,985.00	0.4%
Clerical, Technical and Office Salaries		2400	8,000.00	8,000.00	4,928.78	8,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,365,085.00	12,253,275.00	5,549,135.82	11,825,765.00	427,510.00	3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,440,090.00	1,549,210.00	766,741.19	1,679,650.00	(130,440.00)	-8.4%
OASDI/Medicare/Alternative		3301-3302	820,995.00	876,265.00	377,905.90	852,800.00	23,465.00	2.7%
Health and Welfare Benefits		3401-3402	3,312,585.00	3,380,000.00	1,573,414.88	3,281,500.00	98,500.00	2.9%
Unemployment Insurance		3501-3502	5,580.00	6,105.00	2,680.36	6,125.00	(20.00)	-0.3%
Workers' Compensation		3601-3602	176,455.00	181,980.00	77,789.20	182,465.00	(485.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	478,695.00	474,370.00	195,904.08	484,320.00	(9,950.00)	-2.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,234,400.00	6,467,930.00	2,994,435.61	6,486,860.00	(18,930.00)	-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	728,870.00	1,002,074.70	113,419.75	739,684.70	262,390.00	26.2%
Noncapitalized Equipment		4400	796,100.00	925,521.30	114,991.16	608,677.00	316,844.30	34.2%
Food		4700	19,476,180.00	19,413,500.00	11,849,851.71	20,557,000.00	(1,143,500.00)	-5.9%
TOTAL, BOOKS AND SUPPLIES			21,001,150.00	21,341,096.00	12,078,262.62	21,905,361.70	(564,265.70)	-2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	5,000.00	0.00	105,000.00	(100,000.00)	-2000.0%
Travel and Conferences		5200	40,950.00	40,950.00	4,476.86	25,000.00	15,950.00	38.9%
Dues and Memberships		5300	7,160.00	7,160.00	4,386.00	5,000.00	2,160.00	30.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	214,760.00	222,260.00	123,585.53	285,000.00	(62,740.00)	-28.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	391,160.00	398,660.00	260,249.22	565,700.00	(167,040.00)	-41.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,670.00	35,570.00	18,422.41	37,570.00	(2,000.00)	-5.6%
Professional/Consulting Services and Operating Expenditures		5800	444,400.00	451,400.00	113,527.47	279,895.00	171,505.00	38.0%
Communications		5900	2,065.00	2,065.00	0.00	1,000.00	1,065.00	51.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,129,165.00	1,163,065.00	524,647.49	1,304,165.00	(141,100.00)	-12.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	386,650.00	1,276,606.00	125,183.28	934,356.00	342,250.00	26.8%
Equipment		6400	2,173,850.00	2,825,644.00	470,663.70	2,707,830.53	117,813.47	4.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,560,500.00	4,102,250.00	595,846.98	3,642,186.53	460,063.47	11.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,138,314.04	2,164,068.79	0.00	2,174,400.44	(10,331.65)	-0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,138,314.04	2,164,068.79	0.00	2,174,400.44	(10,331.65)	-0.5%
TOTAL, EXPENDITURES			45,428,614.04	47,491,684.79	21,742,328.52	47,338,738.67		

Description	Resource Codes	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	6,000.00	6,000.00	0.00	6,000.00	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			6,000.00	6,000.00	0.00	6,000.00	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%
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)			6,000.00	6,000.00	0.00	6,000.00		

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	19,132,062.54
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,092.68
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01
Total, Restricted Balance		19,133,155.23

Deferred Maintenance Fund

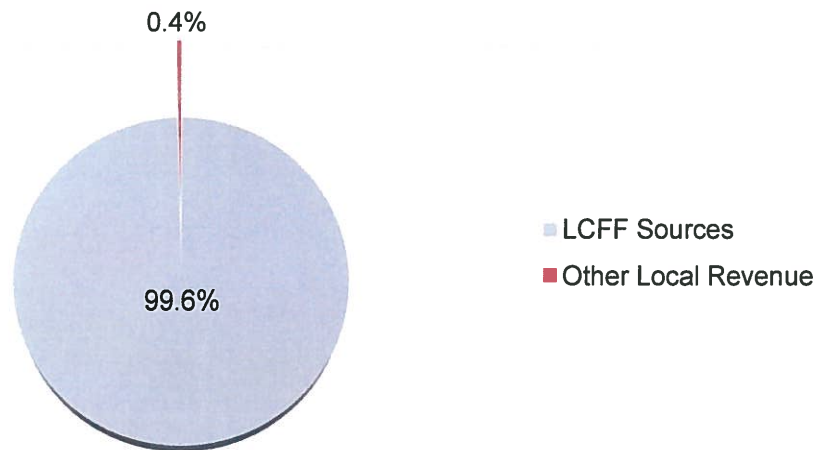


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

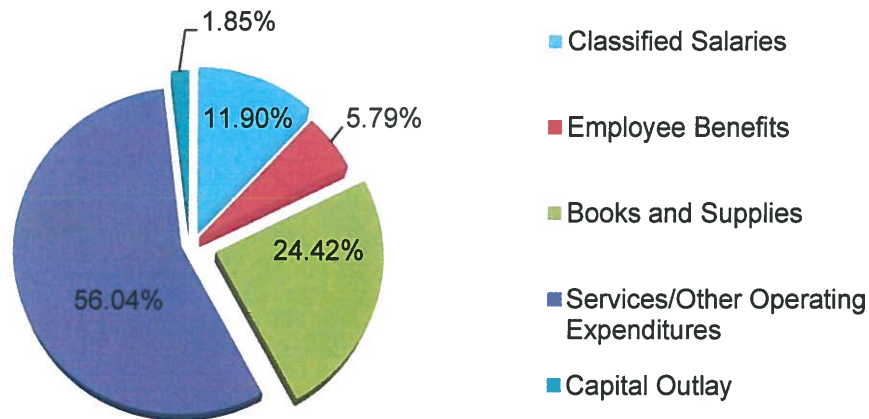
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes. The State revenue of approximately \$3.8 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 (56.04%). Total projected expenditures are \$4.4 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	3,754,792.00	3,754,792.00	3,754,792.00	3,754,792.00	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	6,000.00	6,000.00	12,194.92	15,976.00	9,976.00	166.3%
5) TOTAL, REVENUES			3,760,792.00	3,760,792.00	3,766,986.92	3,770,768.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	525,447.00	528,207.00	264,712.77	528,207.00	0.00	0.0%
3) Employee Benefits		3000-3999	258,245.00	258,791.00	127,250.91	256,791.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,066,000.00	1,118,854.00	477,025.59	1,083,854.00	35,000.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	1,755,100.00	2,114,363.00	2,082,986.76	2,486,835.35	(372,472.35)	-17.6%
6) Capital Outlay		6000-6999	150,000.00	82,000.00	26,544.05	82,000.00	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			3,754,792.00	4,100,215.00	2,978,520.08	4,437,687.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	(339,423.00)	788,466.84	(666,919.35)		
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)			6,000.00	(339,423.00)	788,466.84	(666,919.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	908,953.45	2,559,119.36		2,559,119.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(240,527.65)	(240,527.65)	New
c) As of July 1 - Audited (F1a + F1b)			908,953.45	2,559,119.36		2,318,591.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,953.45	2,559,119.36		2,318,591.71		
2) Ending Balance, June 30 (E + F1e)			914,953.45	2,219,696.36		1,651,672.36		
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	914,953.45	2,219,696.36		1,651,672.36		
Maintenance Projects	0000	9780				1,651,672.36		
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	3,754,792.00	3,754,792.00	3,754,792.00	3,754,792.00	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			3,754,792.00	3,754,792.00	3,754,792.00	3,754,792.00	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								
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	6,000.00	6,000.00	10,219.13	14,000.00	8,000.00	133.3%
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	1,975.79	1,976.00	1,976.00	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			6,000.00	6,000.00	12,194.92	15,976.00	9,976.00	166.3%
TOTAL, REVENUES			3,760,792.00	3,760,792.00	3,766,986.92	3,770,768.00		

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	525,447.00	528,207.00	264,712.77	528,207.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			525,447.00	528,207.00	264,712.77	528,207.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	76,948.00	77,377.00	38,546.37	77,377.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	40,197.00	40,408.00	19,748.89	40,408.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	111,456.00	109,200.00	54,600.12	109,200.00	0.00	0.0%
Unemployment Insurance		3501-3502	263.00	264.00	118.90	264.00	0.00	0.0%
Workers' Compensation		3601-3602	7,829.00	7,870.00	3,722.94	7,870.00	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	21,552.00	21,672.00	10,513.69	21,672.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			258,245.00	256,791.00	127,250.91	256,791.00	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	766,000.00	818,854.00	366,692.74	783,854.00	35,000.00	4.3%
Noncapitalized Equipment		4400	300,000.00	300,000.00	110,332.85	300,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,066,000.00	1,118,854.00	477,025.59	1,083,854.00	35,000.00	3.1%
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	1,750,000.00	2,104,903.00	2,078,063.21	2,477,375.35	(372,472.35)	-17.7%
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	5,100.00	9,460.00	4,923.55	9,460.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,755,100.00	2,114,363.00	2,082,986.76	2,486,835.35	(372,472.35)	-17.6%
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	50,000.00	30,000.00	600.00	30,000.00	0.00	0.0%
Equipment Replacement		6500	100,000.00	52,000.00	25,944.05	52,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,000.00	82,000.00	26,544.05	82,000.00	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			3,754,792.00	4,100,215.00	2,978,520.08	4,437,687.35		

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>2017/18 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 .

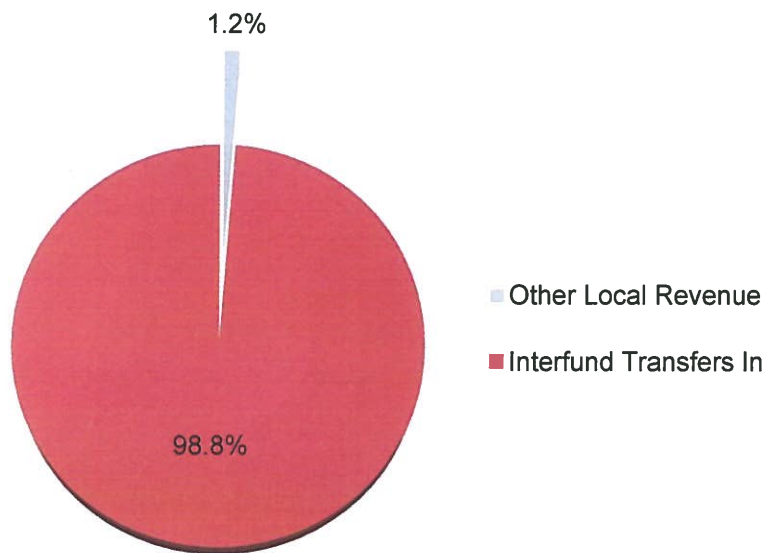
Special Reserve Fund for Postemployment Benefits (20)



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.

The District has set aside for postemployment benefits approximately \$16.1 million in fiscal year 2017-18 through interfund transfers in from unrestricted General Fund (\$9.0 million) as well as a one-time Funds for Outstanding mandate Claims (\$7.1 million) to fund the actuarially determined annual required contribution (ARC) amount.



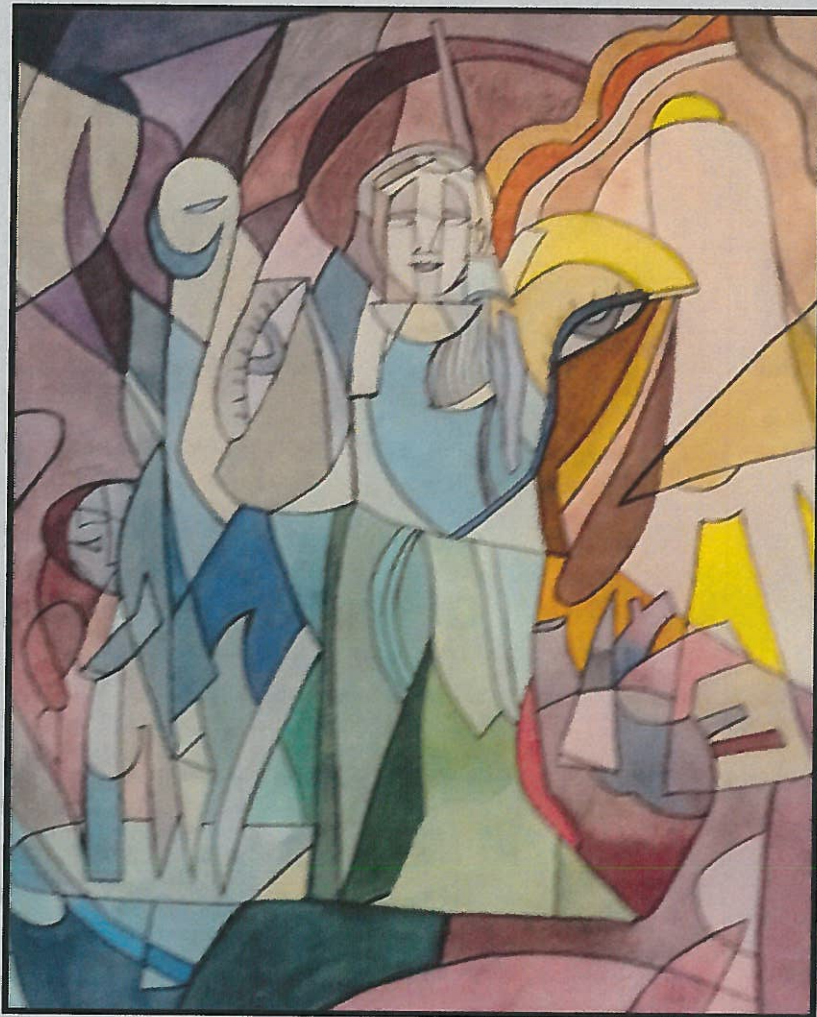
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	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	60,000.00	60,000.00	120,231.41	200,000.00	140,000.00	233.3%
5) TOTAL, REVENUES			60,000.00	60,000.00	120,231.41	200,000.00		
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)			60,000.00	60,000.00	120,231.41	200,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,000,000.00	16,097,555.00	16,097,555.00	16,097,555.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000,000.00	16,097,555.00	16,097,555.00	16,097,555.00		

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)			5,060,000.00	16,157,555.00	16,217,786.41	16,297,555.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			23,873,768.07	23,855,908.67		23,855,908.67	0.00	0.0%
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,873,768.07	23,855,908.67		23,855,908.67		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,873,768.07	23,855,908.67		23,855,908.67		
2) Ending Balance, June 30 (E + F1e)			28,933,768.07	40,013,463.67		40,153,463.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			0.00	0.00		0.00		
Stores			0.00	0.00		0.00		
Prepaid Expenditures			0.00	0.00		0.00		
All Others			0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			28,933,768.07	40,013,463.67		40,153,463.67		
Reserve to cover OPEB obligation						40,153,463.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	60,000.00	60,000.00	120,231.41	200,000.00	140,000.00	233.3%
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			60,000.00	60,000.00	120,231.41	200,000.00	140,000.00	233.3%
TOTAL, REVENUES			60,000.00	60,000.00	120,231.41	200,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	5,000,000.00	16,097,555.00	16,097,555.00	16,097,555.00	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			5,000,000.00	16,097,555.00	16,097,555.00	16,097,555.00	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)			5,000,000.00	16,097,555.00	16,097,555.00	16,097,555.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Building Fund



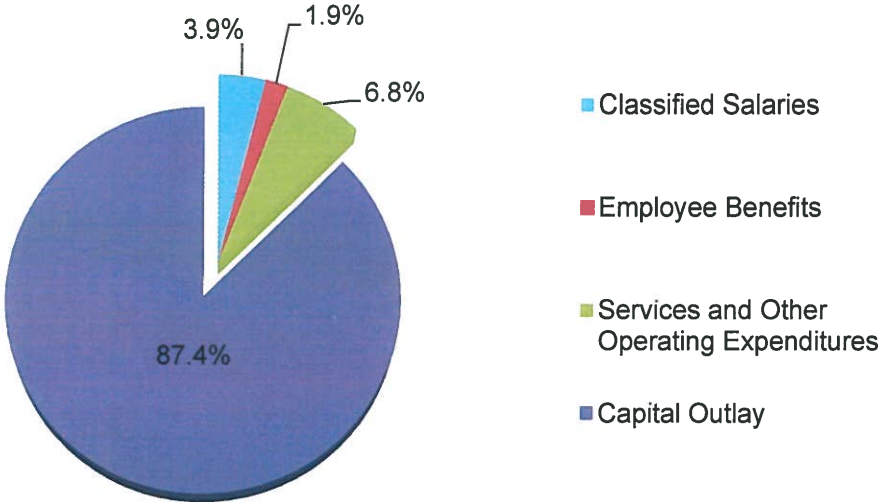
Artwork created by a Santa Ana Unified School District student.

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 expenditures are \$1.5 million.



The projected fund balance of approximately \$2.6 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	23,445.00	23,445.00	22,793.01	37,495.00	14,050.00	59.9%
5) TOTAL, REVENUES			23,445.00	23,445.00	22,793.01	37,495.00		
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	85,059.00	4,747.64	57,999.00	27,060.00	31.8%
3) Employee Benefits		3000-3999	0.00	33,769.00	3,913.02	27,498.00	6,271.00	18.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	72,297.50	72,795.00	48,027.40	99,795.00	(27,000.00)	-37.1%
6) Capital Outlay		6000-6999	448,100.00	912,450.00	397,183.38	1,290,307.00	(377,857.00)	-41.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			520,397.50	1,104,073.00	453,871.44	1,475,599.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(496,952.50)	(1,080,628.00)	(431,078.43)	(1,438,104.00)		
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)			(496,952.50)	(1,080,628.00)	(431,078.43)	(1,438,104.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,567,560.03	4,086,923.48		4,086,923.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,567,560.03	4,086,923.48		4,086,923.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,567,560.03	4,086,923.48		4,086,923.48		
2) Ending Balance, June 30 (E + F1e)			3,070,607.53	3,006,295.48		2,648,819.48		
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			3,063,077.84	2,998,440.48		2,640,964.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,529.69	7,855.00		7,855.00		
Other Assignments	0000	9780				7,855.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	23,445.00	23,445.00	22,793.01	37,495.00	14,050.00	59.9%
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			23,445.00	23,445.00	22,793.01	37,495.00	14,050.00	59.9%
TOTAL, REVENUES			23,445.00	23,445.00	22,793.01	37,495.00		

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	85,059.00	4,747.64	57,999.00	27,060.00	31.8%
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	85,059.00	4,747.64	57,999.00	27,060.00	31.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	13,210.00	737.36	9,008.00	4,202.00	31.8%
OASDI/Medicare/Alternative		3301-3302	0.00	6,506.00	357.78	4,432.00	2,074.00	31.9%
Health and Welfare Benefits		3401-3402	0.00	9,043.00	2,752.06	10,715.00	(1,672.00)	-18.5%
Unemployment Insurance		3501-3502	0.00	42.00	2.34	29.00	13.00	31.0%
Workers' Compensation		3601-3602	0.00	1,267.00	63.48	791.00	476.00	37.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	3,701.00	0.00	2,523.00	1,178.00	31.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	33,769.00	3,913.02	27,498.00	6,271.00	18.6%
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	72,297.50	72,795.00	48,027.40	99,795.00	(27,000.00)	-37.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,297.50	72,795.00	48,027.40	99,795.00	(27,000.00)	-37.1%

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 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	448,100.00	912,450.00	397,183.38	1,290,307.00	(377,857.00)	-41.4%
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			448,100.00	912,450.00	397,183.38	1,290,307.00	(377,857.00)	-41.4%
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			520,397.50	1,104,073.00	453,871.44	1,475,599.00		

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

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	2,640,964.48
Total, Restricted Balance		<u>2,640,964.48</u>

Capital Facilities Fund



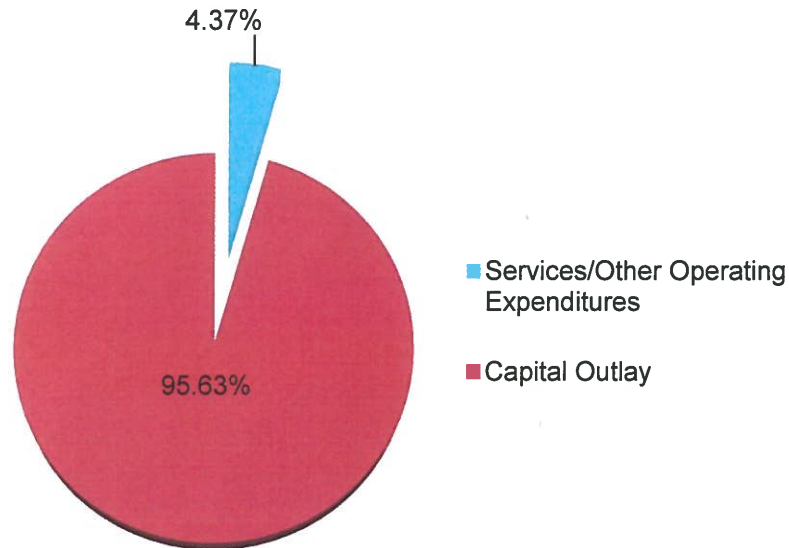
Artwork created by a Santa Ana Unified School District student from Wilson Elementary School.

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected revenue is \$12.5 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures are \$13.6 million. The projected unused balance of \$1.4 million from the Valley P2P (portable to permanent) projects was returned to the Redevelopment Agency funds to be utilized for future facility projects. Approximately \$1.4 million was transferred out to pay for the Lease Purchase debt payment.



The projected fund balance of \$18.2 million is reserved for future capital projects (\$8.42 million), City of Santa Ana Redevelopment projects (\$3.45 million), Redevelopment Agency projects (\$6.31 million) as well as Valley P2P projects (\$0.03 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	3,674,446.00	9,028,425.18	7,824,579.89	12,499,335.18	3,470,910.00	38.4%
5) TOTAL, REVENUES			3,674,446.00	9,028,425.18	7,824,579.89	12,499,335.18		
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	5,348.00	4,731.18	5,348.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	350,909.00	565,180.00	222,991.08	587,560.00	(22,380.00)	-4.0%
6) Capital Outlay		6000-6999	9,450,774.73	13,228,605.43	5,162,606.43	12,979,564.19	249,041.24	1.9%
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			9,801,683.73	13,799,133.43	5,390,328.69	13,572,472.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,127,237.73)	(4,770,708.25)	2,434,251.20	(1,073,137.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	1,256,831.43	1,256,831.43	1,256,831.43	New
b) Transfers Out		7600-7629	1,449,910.26	1,351,229.96	0.00	1,351,229.96	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,449,910.26)	(1,351,229.96)	1,256,831.43	(94,398.53)		

Description	Resource Codes	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)			(7,577,147.99)	(6,121,938.21)	3,691,082.63	(1,167,535.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,620,147.10	19,424,846.15		19,424,846.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(44,607.92)	(44,607.92)	New
c) As of July 1 - Audited (F1a + F1b)			16,620,147.10	19,424,846.15		19,380,238.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,620,147.10	19,424,846.15		19,380,238.23		
2) Ending Balance, June 30 (E + F1e)			9,042,999.11	13,302,907.94		18,212,702.69		
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	9,042,999.11	13,302,907.94		18,212,702.69		
Developer Fees	0000	9780				8,417,031.95		
Redevelopment Agency Funds (RDA)	0000	9780				6,307,151.86		
City of Santa Ana Redevelopment	0000	9780				3,453,432.63		
Valley P2P	0000	9780				35,086.25		
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	3,424,446.00	3,424,446.00	2,337,873.62	3,424,446.00	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	100,059.71	212,000.00	162,000.00	324.0%
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	200,000.00	200,000.00	3,417,353.91	3,500,000.00	3,300,000.00	1650.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	5,353,979.18	1,969,292.65	5,362,889.18	8,910.00	0.2%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,674,446.00	9,028,425.18	7,824,579.89	12,499,335.18	3,470,910.00	38.4%
TOTAL, REVENUES			3,674,446.00	9,028,425.18	7,824,579.89	12,499,335.18		

Description	Resource Codes	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	348.00	0.00	348.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,000.00	4,731.18	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	5,348.00	4,731.18	5,348.00	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	8,120.00	6,312.33	8,120.00	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	350,909.00	557,060.00	216,678.75	579,440.00	(22,380.00)	-4.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			350,909.00	565,180.00	222,991.08	587,560.00	(22,380.00)	-4.0%

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	26,894.00	10,960.00	34,394.00	(7,500.00)	-27.9%
Land Improvements		6170	0.00	4,500.00	4,500.00	4,500.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,450,774.73	13,087,704.43	5,037,639.43	12,831,163.19	256,541.24	2.0%
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	109,507.00	109,507.00	109,507.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,450,774.73	13,228,605.43	5,162,606.43	12,979,564.19	249,041.24	1.9%
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			9,801,683.73	13,799,133.43	5,390,328.69	13,572,472.19		

Description	Resource Codes	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	1,256,831.43	1,256,831.43	1,256,831.43	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	1,256,831.43	1,256,831.43	1,256,831.43	New
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	1,449,910.26	1,351,229.96	0.00	1,351,229.96	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,449,910.26	1,351,229.96	0.00	1,351,229.96	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)			(1,449,910.26)	(1,351,229.96)	1,256,831.43	(94,398.53)		

<u>Resource</u>	<u>Description</u>	<u>2017/18 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 Wilson Elementary School.

County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. Currently there are no more revenues coming in to the District except for the interest revenue. Of the projected expenditures of \$2.6 million, \$1.9 million is for construction projects at Muir Fundamental Elementary and \$633k is budgeted for Carver Elem. The remainder is budgeted for other construction projects at various sites and \$33k is budgeted for interest and costs.

The projected fund balance of approximately \$28.4 million is reserved for future capital 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	3,220,891.00	3,220,891.00	3,220,891.00	New
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	161,081.59	348,680.00	198,680.00	132.5%
5) TOTAL, REVENUES			150,000.00	150,000.00	3,381,972.59	3,569,571.00		
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	33,000.00	33,000.00	8,928.38	33,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,207,351.90	321,635.87	2,533,551.15	(326,199.25)	-14.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,000.00	2,240,351.90	330,564.25	2,566,551.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,000.00	(2,090,351.90)	3,051,408.34	1,003,019.85		
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)			117,000.00	(2,090,351.90)	3,051,408.34	1,003,019.85		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,876,928.17	27,371,157.56		27,371,157.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,876,928.17	27,371,157.56		27,371,157.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,876,928.17	27,371,157.56		27,371,157.56		
2) Ending Balance, June 30 (E + F1e)			26,993,928.17	25,280,805.66		28,374,177.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			26,993,928.17	25,280,805.66		28,374,177.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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	3,220,891.00	3,220,891.00	3,220,891.00	New
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	3,220,891.00	3,220,891.00	3,220,891.00	New
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	150,000.00	150,000.00	161,081.59	348,680.00	198,680.00	132.5%
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			150,000.00	150,000.00	161,081.59	348,680.00	198,680.00	132.5%
TOTAL, REVENUES			150,000.00	150,000.00	3,381,972.59	3,569,571.00		

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	33,000.00	33,000.00	8,928.38	33,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,000.00	33,000.00	8,928.38	33,000.00	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	42,830.00	50,685.00	51,953.00	(9,123.00)	-21.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,164,521.90	270,950.87	2,481,598.15	(317,076.25)	-14.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	2,207,351.90	321,635.87	2,533,551.15	(326,199.25)	-14.8%
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			33,000.00	2,240,351.90	330,564.25	2,566,551.15		

Description	Resource Codes	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		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
7710	State School Facilities Projects	28,374,177.41
Total, Restricted Balance		<u>28,374,177.41</u>

Special Reserve Fund for Capital Outlay Projects



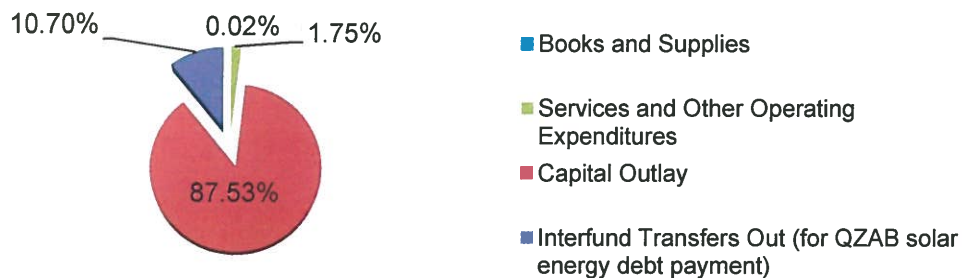
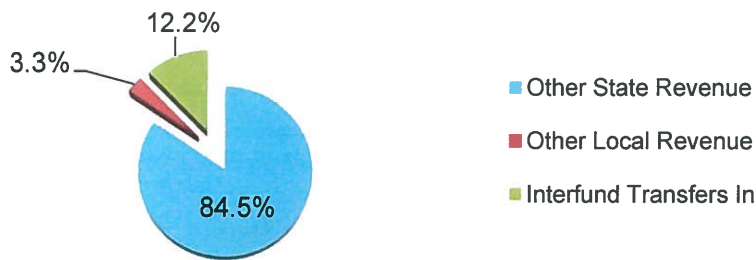
Artwork created by a Santa Ana Unified School District student.

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. The following funds are utilized for construction projects at various sites as shown in the chart below:

Funding Source	Funded Project
Special Reserve Fund	\$0.2 million is allocated to fund construction work at Mitchell and Romero Cruz, field improvements at Segerstrom high school, as well as for interest and costs.
Lease Purchase	\$3.9 million is allocated to fund Phase 3 of the Mitchell projects and \$7.3 million is allocated for Valley P2P.
QZAB Solar Energy Savings	\$1.9 million is allocated to fund a contract with SunPower and \$0.5M is to fund Sunpower 20-year output guarantee cost.
California Solar Initiative Rebate	\$2.3 million is allocated to fund architectural services at Carver, Garfield, King, and Washington elementary schools.
Emergency Repair Program-Williams Case	\$12.6 million is allocated to fund various modernization and emergency repair projects. Some of which include the following: Remington, McFadden, and Valley P2P projects, as well as a Mitchell. Modernization projects include those at Carver, Garfield, King, Pio Pico, and Walker elementary schools.
Kitchen Remodeling	\$2.5 million is allocated to fund kitchen remodeling projects at Santa Ana high school.



The projected fund balance of approximately \$6.0 million is reserved for kitchen remodeling projects (\$2.3 million), future capital outlay projects (\$1.0 million), QZAB Solar Energy debt payments (\$1.6 million), and California Solar Initiative (\$1.1 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	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	12,583,612.89	12,126,508.99	12,126,508.99	12,126,508.99	0.00	0.0%
4) Other Local Revenue		8600-8799	472,531.27	472,531.27	163,610.13	472,531.27	0.00	0.0%
5) TOTAL, REVENUES			13,056,144.16	12,599,040.26	12,290,119.12	12,599,040.26		
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	964.19	964.19	964.19	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	500.47	500.47	500.47	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	5,830.77	5,610.62	5,830.77	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	334,765.00	575,931.00	411,780.81	602,127.00	(26,196.00)	-4.5%
6) Capital Outlay		6000-6999	20,614,133.48	23,041,587.49	13,550,849.03	30,082,429.91	(7,040,842.42)	-30.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,948,898.48	23,624,813.92	13,969,705.12	30,691,852.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,892,754.32)	(11,025,773.66)	(1,679,586.00)	(18,092,812.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,232,437.99	1,232,437.99	1,751,434.14	1,751,434.14	518,996.15	42.1%
b) Transfers Out		7600-7629	1,442,656.00	1,442,656.00	3,617,580.08	3,677,493.86	(2,234,837.86)	-154.9%
2) Other Sources/Uses								
a) Sources		8930-8979	3,800,000.00	4,253,251.32	0.00	12,901,212.13	8,647,960.81	203.3%
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			3,589,781.99	4,043,033.31	(1,866,145.94)	10,975,152.41		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,302,972.33)	(6,982,740.35)	(3,545,731.94)	(7,117,659.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,975,996.05	13,444,742.29		13,444,742.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(401,100.96)	(401,100.96)	New
c) As of July 1 - Audited (F1a + F1b)			8,975,996.05	13,444,742.29		13,043,641.33		
d) Other Restatements		9795	0.00	0.00		77,625.00	77,625.00	New
e) Adjusted Beginning Balance (F1c + F1d)			8,975,996.05	13,444,742.29		13,121,266.33		
2) Ending Balance, June 30 (E + F1e)			4,673,023.72	6,462,001.94		6,003,606.66		
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			0.00	2,336,358.50		2,336,358.50		
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	4,673,023.72	4,125,643.44		3,667,248.16		
Future capital projects	0000	9780				954,695.68		
QZAB solar energy	0000	9780				1,585,330.11		
California Solar Initiative	0000	9780				1,127,222.37		
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)
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	12,583,612.89	12,126,508.99	12,126,508.99	12,126,508.99	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,583,612.89	12,126,508.99	12,126,508.99	12,126,508.99	0.00	0.0%
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	210,000.00	210,000.00	93,418.09	210,000.00	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	262,531.27	262,531.27	70,192.04	262,531.27	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			472,531.27	472,531.27	163,610.13	472,531.27	0.00	0.0%
TOTAL, REVENUES			13,056,144.16	12,599,040.26	12,290,119.12	12,599,040.26		

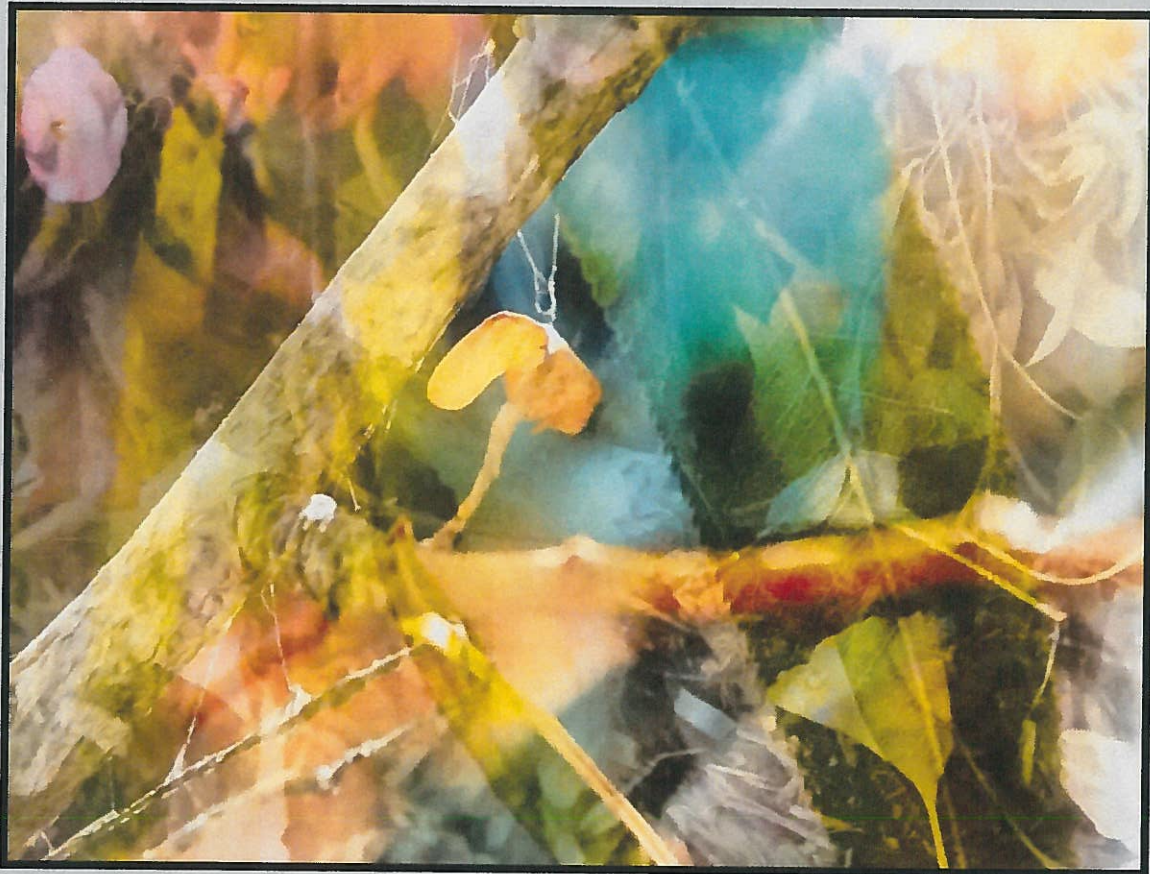
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	964.19	964.19	964.19	0.00	0.0%
Classified 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	964.19	964.19	964.19	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	149.75	149.75	149.75	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	73.76	73.76	73.76	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	262.11	262.11	262.11	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.48	0.48	0.48	0.00	0.0%
Workers' Compensation		3601-3602	0.00	14.37	14.37	14.37	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	500.47	500.47	500.47	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	260.00	255.93	260.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,570.77	5,354.69	5,570.77	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	5,830.77	5,610.62	5,830.77	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	300,000.00	541,160.00	328,941.72	496,461.00	44,699.00	8.3%
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	34,765.00	34,771.00	82,839.09	105,666.00	(70,895.00)	-203.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			334,765.00	575,931.00	411,780.81	602,127.00	(26,196.00)	-4.5%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	51,205.80	51,207.00	(51,207.00)	New
Land Improvements		6170	0.00	0.00	0.00	27,620.00	(27,620.00)	New
Buildings and Improvements of Buildings		6200	20,614,133.48	22,998,895.42	13,458,871.86	29,962,831.54	(6,963,936.12)	-30.3%
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	42,692.07	40,771.37	40,771.37	1,920.70	4.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,614,133.48	23,041,587.49	13,550,849.03	30,082,429.91	(7,040,842.42)	-30.6%
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			20,948,898.48	23,624,813.92	13,969,705.12	30,691,852.34		

Description	Resource Codes	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	1,232,437.99	1,232,437.99	1,232,437.99	1,232,437.99	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	518,996.15	518,996.15	518,996.15	New
(a) TOTAL, INTERFUND TRANSFERS IN			1,232,437.99	1,232,437.99	1,751,434.14	1,751,434.14	518,996.15	42.1%
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	1,442,656.00	1,442,656.00	3,617,580.08	3,677,493.86	(2,234,837.86)	-154.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,442,656.00	1,442,656.00	3,617,580.08	3,677,493.86	(2,234,837.86)	-154.9%
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	3,800,000.00	4,253,251.32	0.00	12,901,212.13	8,647,960.81	203.3%
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			3,800,000.00	4,253,251.32	0.00	12,901,212.13	8,647,960.81	203.3%
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)			3,589,781.99	4,043,033.31	(1,866,145.94)	10,975,152.41		

Resource	Description	2017/18 Projected Year Totals
6225	Emergency Repair Program, Williams Case	0.00
9010	Other Restricted Local	2,336,358.50
Total, Restricted Balance		<u>2,336,358.50</u>

Capital Project Fund for
Blended Component Units



Artwork created by a Santa Ana Unified School District student.

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 \$0.6 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	300.00	563,740.77	607,451.60	608,776.55	45,035.78	8.0%
5) TOTAL, REVENUES			300.00	563,740.77	607,451.60	608,776.55		
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	22,971.82	32,281.76	8,256.75	32,281.76	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			22,971.82	32,281.76	8,256.75	32,281.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,671.82)	531,459.01	599,194.85	576,494.79		
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)			(22,671.82)	531,459.01	599,194.85	576,494.79		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	825,602.55	827,905.68		827,905.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(780,167.91)	(780,167.91)	New
c) As of July 1 - Audited (F1a + F1b)			825,602.55	827,905.68		47,737.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,602.55	827,905.68		47,737.77		
2) Ending Balance, June 30 (E + F1e)			802,930.73	1,359,364.69		624,232.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	801,234.24	1,357,668.20		622,536.07		
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		
Other assignments	0000	9780				1,696.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
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	300.00	300.00	1,586.05	2,911.00	2,611.00	870.3%
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	563,440.77	605,865.55	605,865.55	42,424.78	7.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	563,740.77	607,451.60	608,776.55	45,035.78	8.0%
TOTAL, REVENUES			300.00	563,740.77	607,451.60	608,776.55		

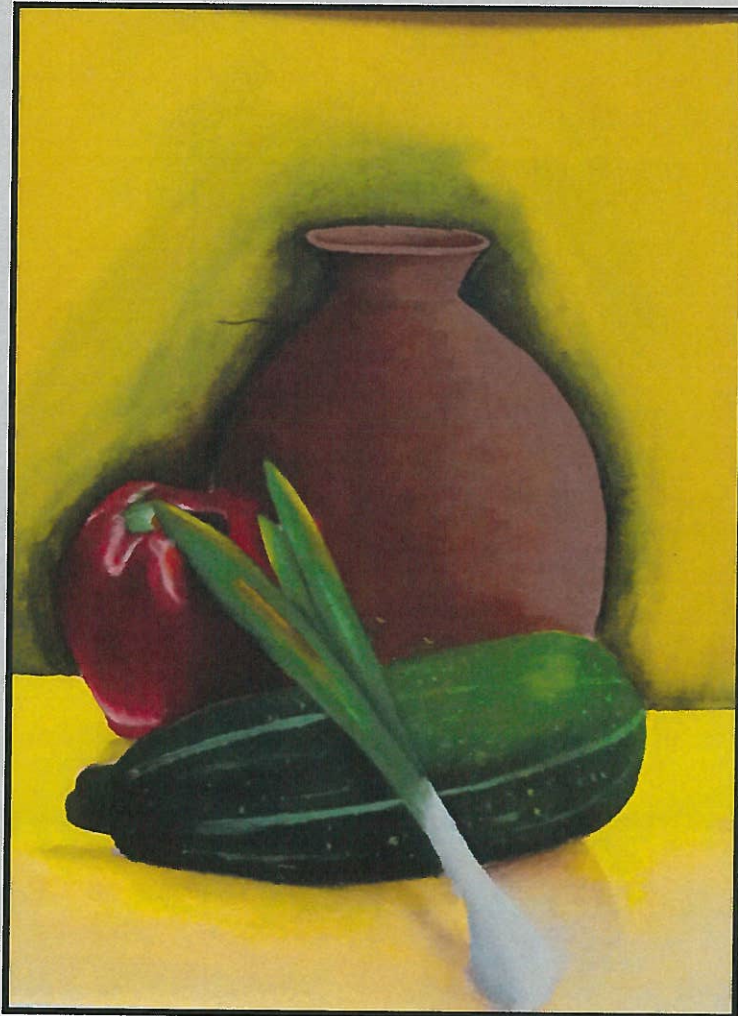
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' 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	22,971.82	32,281.76	8,256.75	32,281.76	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,971.82	32,281.76	8,256.75	32,281.76	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								
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			22,971.82	32,281.76	8,256.75	32,281.76		

Description	Resource Codes	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		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	622,536.07
Total, Restricted Balance		<u>622,536.07</u>

Bond Interest and Redemption Fund

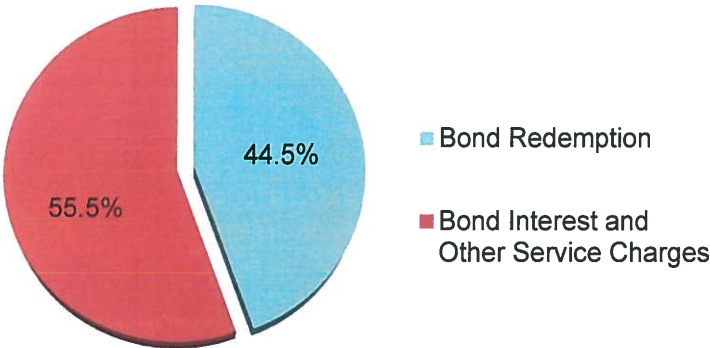
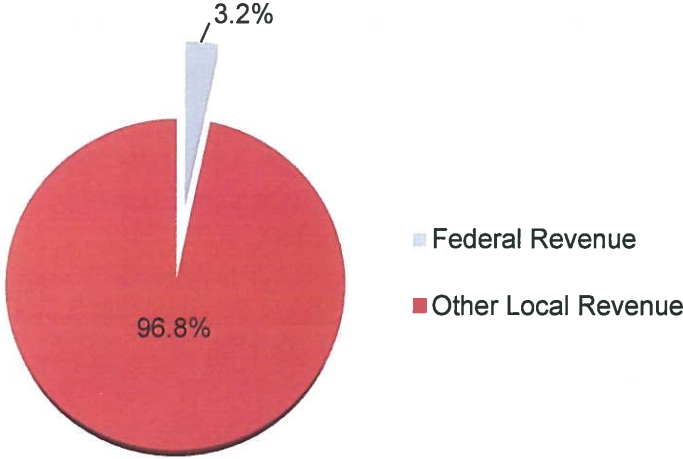


Artwork created by a Santa Ana Unified School District student.

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 expenditures are \$20.7 million and \$20.3 million, respectively.



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,433,066.00	667,092.00	0.00	667,092.00	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	19,172,615.00	20,077,819.00	0.00	20,077,819.00	0.00	0.0%
5) TOTAL, REVENUES			20,605,681.00	20,744,911.00	0.00	20,744,911.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,304,321.00	20,304,322.00	0.00	20,304,322.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,304,321.00	20,304,322.00	0.00	20,304,322.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			301,360.00	440,589.00	0.00	440,589.00		
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)			301,360.00	440,589.00	0.00	440,589.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	21,124,207.00	22,542,246.00		22,542,246.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			21,124,207.00	22,542,246.00		22,542,246.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			21,124,207.00	22,542,246.00		22,542,246.00		
2) Ending Balance, June 30 (E + F1e)								
			21,425,567.00	22,982,835.00		22,982,835.00		
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	21,425,567.00	22,982,835.00		22,982,835.00		
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	1,433,066.00	667,092.00	0.00	667,092.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,433,066.00	667,092.00	0.00	667,092.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	18,287,170.00	19,369,961.00	0.00	19,369,961.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	335,130.00	166,463.00	0.00	166,463.00	0.00	0.0%
Supplemental Taxes		8614	466,948.00	413,202.00	0.00	413,202.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	83,367.00	128,193.00	0.00	128,193.00	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			19,172,615.00	20,077,819.00	0.00	20,077,819.00	0.00	0.0%
TOTAL, REVENUES			20,605,681.00	20,744,911.00	0.00	20,744,911.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	9,044,143.00	9,044,143.00	0.00	9,044,143.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	11,260,178.00	11,260,179.00	0.00	11,260,179.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,304,321.00	20,304,322.00	0.00	20,304,322.00	0.00	0.0%
TOTAL, EXPENDITURES			20,304,321.00	20,304,322.00	0.00	20,304,322.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
5810	Other Restricted Federal	0.00
9010	Other Restricted Local	22,982,835.00
Total, Restricted Balance		<u>22,982,835.00</u>

Debt Service Fund



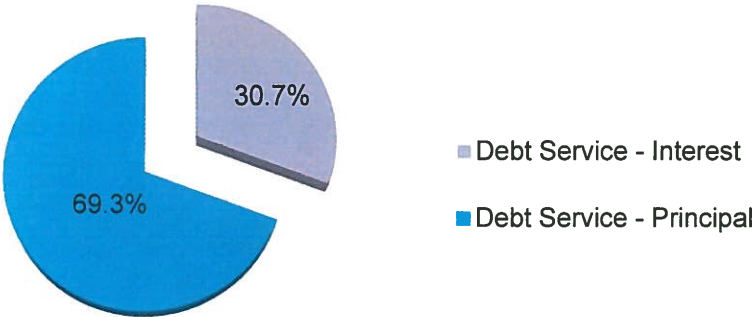
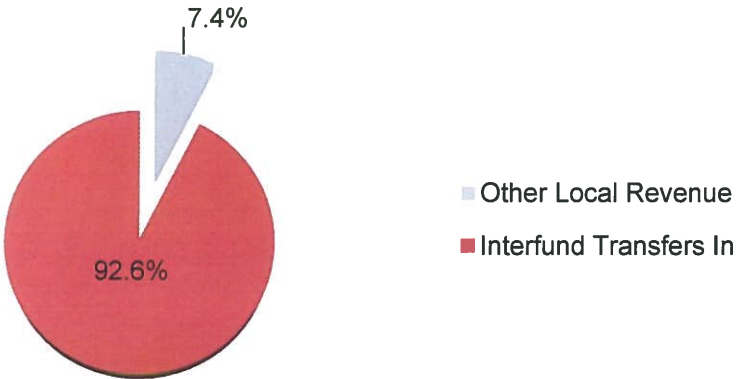
Artwork created by a Santa Ana Unified School District student from Wilson Elementary School.

Debt Service Fund (56)



The Debt Service Fund is a fund established for the accumulation of resources and the retirement of principal and interest on general long-term debt. The sources to retire both principal and interest on debt service are as follows:

Funding Source	Debt Service
General Fund	1999 Certificates of Participation for the acquisition, construction of Esqueda and Heroes elementary schools as well as additional school facility projects
Debt Service Fund (Interest revenue)	2005 Qualified Zone Academy Bond for certain improvements, equipment, and other educational development programs of the District
General Fund	2007 Certificates of Participation for the acquisition and construction of certain infrastructure improvements as well as to refinance the Energy Savings Project and the 1998 and 1999 Financing Projects
General Fund/Special Reserve Fund for Capital Outlay Projects	2012 Qualified Zone Academy Bond for Solar Energy
Redevelopment Agency Funds	2016 Lease Purchase Loan for Valley P2P, land acquisition for bus yard facilities, Mitchell CDC Phase III, and modernization design costs



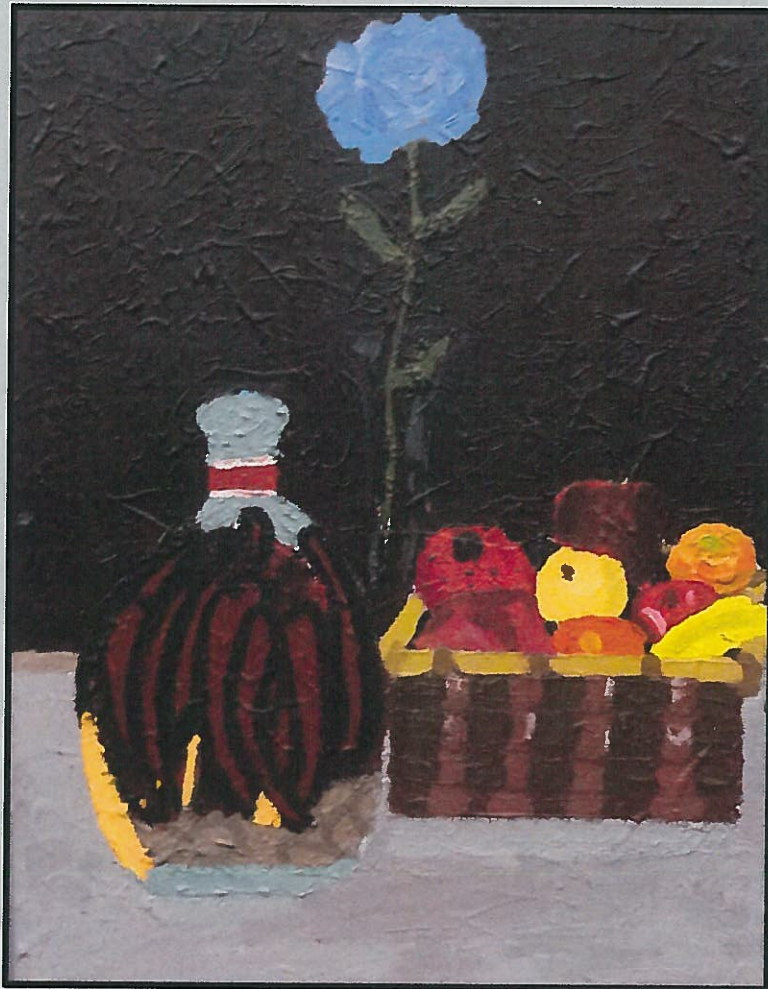
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	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	1,073,218.00	1,073,218.00	1,427.59	616,207.72	(457,010.28)	-42.6%
5) TOTAL, REVENUES			1,073,218.00	1,073,218.00	1,427.59	616,207.72		
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	8,278,049.26	8,179,368.96	3,052,914.05	8,179,368.96	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,278,049.26	8,179,368.96	3,052,914.05	8,179,368.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,204,831.26)	(7,106,150.96)	(3,051,486.46)	(7,563,161.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,329,081.26	7,230,400.96	1,841,752.50	7,689,411.24	459,010.28	6.3%
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			7,329,081.26	7,230,400.96	1,841,752.50	7,689,411.24		

Description	Resource Codes	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)			124,250.00	124,250.00	(1,209,733.96)	126,250.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,908,472.58	11,006,003.24		11,006,003.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(7,000,625.74)	(7,000,625.74)	New
c) As of July 1 - Audited (F1a + F1b)			10,908,472.58	11,006,003.24		4,005,377.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,908,472.58	11,006,003.24		4,005,377.50		
2) Ending Balance, June 30 (E + F1e)			11,032,722.58	11,130,253.24		4,131,627.50		
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			11,030,927.39	11,127,667.92		4,127,042.18		
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	1,795.19	2,585.32		4,585.32		
Other Assignments	0000	9780				4,585.32		
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	124,250.00	124,250.00	1,427.59	126,250.00	2,000.00	1.6%
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	948,968.00	948,968.00	0.00	489,957.72	(459,010.28)	-48.4%
TOTAL, OTHER LOCAL REVENUE			1,073,218.00	1,073,218.00	1,427.59	616,207.72	(457,010.28)	-42.6%
TOTAL, REVENUES			1,073,218.00	1,073,218.00	1,427.59	616,207.72		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	2,608,823.87	2,510,143.57	668,688.66	2,510,143.57	0.00	0.0%
Other Debt Service - Principal		7439	5,669,225.39	5,669,225.39	2,384,225.39	5,669,225.39	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,278,049.26	8,179,368.96	3,052,914.05	8,179,368.96	0.00	0.0%
TOTAL, EXPENDITURES			8,278,049.26	8,179,368.96	3,052,914.05	8,179,368.96		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	7,329,081.26	7,230,400.96	1,841,752.50	7,689,411.24	459,010.28	6.3%
(a) TOTAL, INTERFUND TRANSFERS IN			7,329,081.26	7,230,400.96	1,841,752.50	7,689,411.24	459,010.28	6.3%
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		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)			7,329,081.26	7,230,400.96	1,841,752.50	7,689,411.24		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	4,127,042.18
Total, Restricted Balance		<u>4,127,042.18</u>

Self-Insurance Fund



Artwork created by a Santa Ana Unified School District student.

Self-Insurance Fund (67)

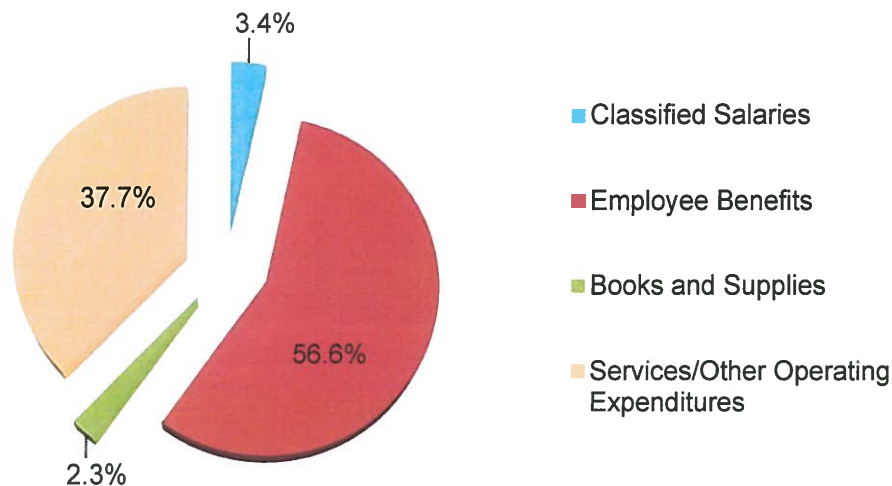


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

Each type of self-insurance activity has its own sub-fund within Fund 67:

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

The Self-Insurance Fund is 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 Fund relies 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	19,590,264.66	19,619,234.01	10,721,382.89	19,044,224.34	(575,009.67)	-2.9%
5) TOTAL, REVENUES			19,590,264.66	19,619,234.01	10,721,382.89	19,044,224.34		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	530,166.00	601,354.18	277,652.42	604,839.93	(3,485.75)	-0.6%
3) Employee Benefits		3000-3999	10,349,773.08	10,358,721.35	8,578,525.13	10,097,601.74	261,119.61	2.5%
4) Books and Supplies		4000-4999	263,500.00	423,880.83	254,273.92	411,300.83	12,580.00	3.0%
5) Services and Other Operating Expenses		5000-5999	6,840,100.00	6,574,641.72	5,409,155.14	6,735,970.72	(181,329.00)	-2.5%
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			17,983,539.08	17,958,598.08	14,519,606.61	17,849,713.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,606,725.58	1,660,635.93	(3,798,223.72)	1,194,511.12		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	255,000.00	255,000.00	0.00	0.00	(255,000.00)	-100.0%
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	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 NET POSITION (C + D4)			1,861,725.58	1,915,635.93	(3,798,223.72)	1,194,511.12		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	20,148,979.93	20,842,927.42		20,842,927.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		241,870.70	241,870.70	New
c) As of July 1 - Audited (F1a + F1b)			20,148,979.93	20,842,927.42		21,084,798.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,148,979.93	20,842,927.42		21,084,798.12		
2) Ending Net Position, June 30 (E + F1e)			22,010,705.51	22,758,563.35		22,279,309.24		
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			22,010,705.51	22,758,563.35		22,279,309.24		

Description	Resource Codes	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	200,000.00	200,000.00	188,890.95	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	19,390,264.66	19,419,234.01	10,486,795.85	18,799,703.41	(619,530.60)	-3.2%
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	45,696.09	44,520.93	44,520.93	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			19,590,264.66	19,619,234.01	10,721,382.89	19,044,224.34	(575,009.67)	-2.9%
TOTAL, REVENUES			19,590,264.66	19,619,234.01	10,721,382.89	19,044,224.34		

Description	Resource Codes	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	68,687.61	10,323.38	68,687.61	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	102,804.00	102,547.68	51,274.08	102,548.16	(0.48)	0.0%
Clerical, Technical and Office Salaries		2400	427,362.00	430,118.89	216,054.96	433,604.16	(3,485.27)	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			530,166.00	601,354.18	277,652.42	604,839.93	(3,485.75)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	82,340.00	82,728.45	41,242.43	82,993.37	(264.92)	-0.3%
OASDI/Medicare/Alternative		3301-3302	39,401.00	46,003.64	19,671.60	44,701.45	1,302.19	2.8%
Health and Welfare Benefits		3401-3402	55,235.00	55,988.30	3,347,134.76	55,395.54	592.76	1.1%
Unemployment Insurance		3501-3502	266.00	300.68	136.82	300.42	0.26	0.1%
Workers' Compensation		3601-3602	7,900.00	8,960.21	3,905.60	8,257.19	703.02	7.8%
OPEB, Allocated		3701-3702	10,141,569.08	10,141,569.08	5,154,834.12	9,882,686.00	258,883.08	2.6%
OPEB, Active Employees		3751-3752	23,062.00	23,170.99	11,599.80	23,267.77	(96.78)	-0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,349,773.08	10,358,721.35	8,578,525.13	10,097,601.74	261,119.61	2.5%
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	53,500.00	25,593.91	17,793.10	25,593.91	0.00	0.0%
Noncapitalized Equipment		4400	210,000.00	398,286.92	236,480.82	385,706.92	12,580.00	3.2%
TOTAL, BOOKS AND SUPPLIES			263,500.00	423,880.83	254,273.92	411,300.83	12,580.00	3.0%
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	9,000.00	9,000.00	1,250.00	9,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Insurance		5400-5450	3,600,000.00	3,413,000.00	3,057,870.37	3,561,749.00	(148,749.00)	-4.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,000.00	42,958.53	29,036.76	55,538.53	(12,580.00)	-29.3%
Transfers of Direct Costs - Interfund		5750	4,500.00	5,500.00	6,622.58	7,500.00	(2,000.00)	-36.4%
Professional/Consulting Services and Operating Expenditures		5800	3,166,100.00	3,101,183.19	2,314,269.55	3,099,183.19	2,000.00	0.1%
Communications		5900	500.00	1,000.00	105.88	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,840,100.00	6,574,641.72	5,409,155.14	6,735,970.72	(161,329.00)	-2.5%

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 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			17,983,539.08	17,958,598.08	14,519,606.61	17,849,713.22		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	255,000.00	255,000.00	0.00	0.00	(255,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			255,000.00	255,000.00	0.00	0.00	(255,000.00)	-100.0%
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	0.00		

Resource	Description	2017/18 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Retiree Benefit Fund



Artwork created by a Santa Ana Unified School District student.

Retiree Benefit Fund (71)



The Retiree Benefit Fund is established to account for the District's irrevocable contributions to the California Employer's Retiree Benefits Trust Program (CERBT) with the California Public Employers' Retirement System for the prefunding of retiree health benefits.

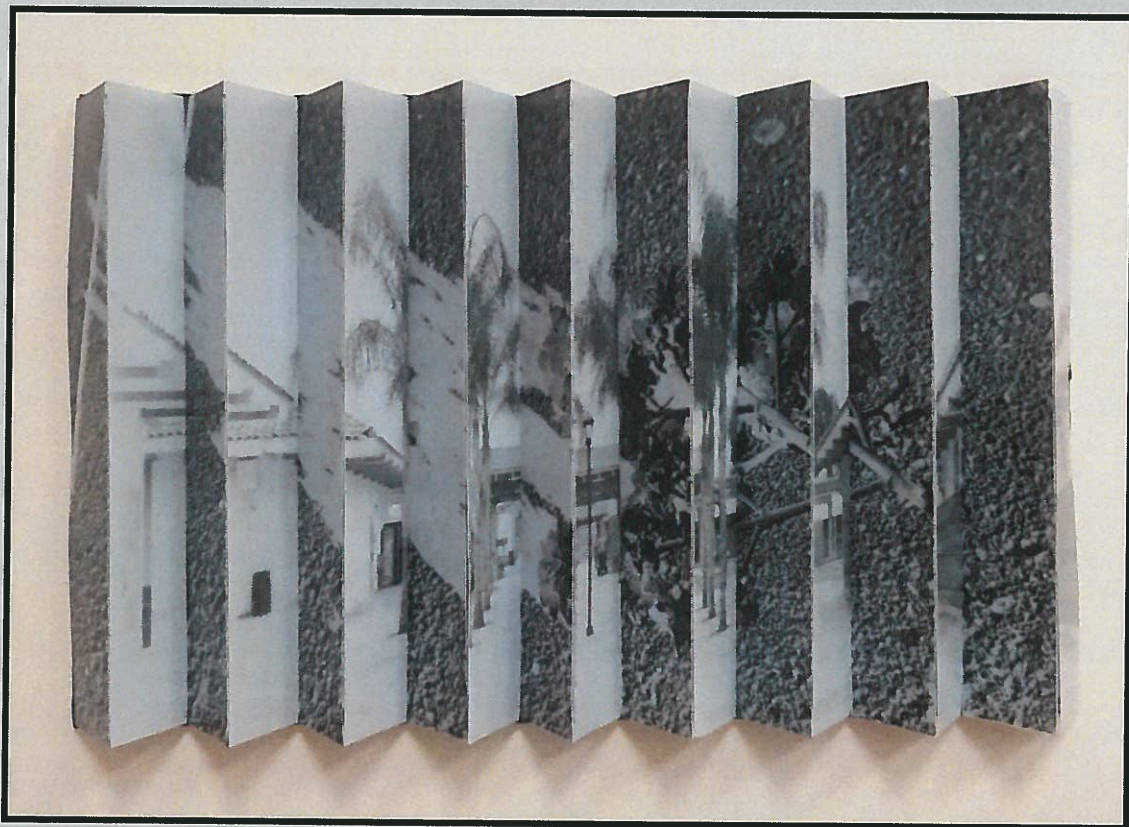
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	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	25,000.00	25,000.00	32.98	6,000.00	(19,000.00)	-76.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	32.98	6,000.00		
B. EXPENSES								
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 Expenses		5000-5999	0.00	0.00	1.83	400.00	(400.00)	New
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			0.00	0.00	1.83	400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	31.15	5,600.00		
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 NET POSITION (C + D4)			25,000.00	25,000.00	31.15	5,600.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,022,000.00	10,005,827.53		10,005,827.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,022,000.00	10,005,827.53		10,005,827.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,022,000.00	10,005,827.53		10,005,827.53		
2) Ending Net Position, June 30 (E + F1e)			10,047,000.00	10,030,827.53		10,011,427.53		
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	10,047,000.00	10,030,827.53		10,011,427.53		

Description	Resource Codes	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	25,000.00	25,000.00	32.98	6,000.00	(19,000.00)	-76.0%
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	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%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	32.98	6,000.00	(19,000.00)	-76.0%
TOTAL, REVENUES			25,000.00	25,000.00	32.98	6,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1.83	400.00	(400.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	1.83	400.00	(400.00)	New
TOTAL, EXPENSES			0.00	0.00	1.83	400.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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 + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Supplemental Information



Artwork created by a Santa Ana Unified School District student.

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)	48,382.51	48,382.51	46,789.77	48,488.06	105.55	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)	48,382.51	48,382.51	46,789.77	48,488.06	105.55	0%
5. District Funded County Program ADA						
a. County Community Schools	127.28	127.28	125.62	125.62	(1.66)	-1%
b. Special Education-Special Day Class	38.33	38.33	38.33	38.33	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	4.62	4.62	4.62	4.62	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 A5a through A5f)	170.23	170.23	168.57	168.57	(1.66)	-1%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	48,552.74	48,552.74	46,958.34	48,656.63	103.89	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)
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 09 or Fund 62.						
5. Total Charter School Regular ADA	355.65	355.65	342.20	342.20	(13.45)	-4%
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	46.40	46.40	46.40	46.40	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)	46.40	46.40	46.40	46.40	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	402.05	402.05	388.60	388.60	(13.45)	-3%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	402.05	402.05	388.60	388.60	(13.45)	-3%

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) 18,500,119.51
- 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) 498,632,818.92

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.71%

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)	27,766,373.68
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,687,562.53
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	84,217.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	188,389.48
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)	2,030,248.51
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)	36,756,791.20
9. Carry-Forward Adjustment (Part IV, Line F)	(10,888,099.28)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,868,691.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	411,458,549.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	73,137,019.76
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	34,892,863.61
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,231,652.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	171,008.80
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,663,087.98
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)	328,698.13
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)	266,024.01
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)	52,693,431.00
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)	6,442,752.59
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	41,417,151.70
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)	630,702,240.20

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 5.83%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/lic)

(Line A10 divided by Line B18) 4.10%

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>36,756,791.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>10,568,926.29</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 (9.23%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.23%) times Part III, Line B18); zero if positive	<u>(10,888,099.28)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(10,888,099.28)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.10%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5,444,049.64) is applied to the current year calculation and the remainder (\$-5,444,049.64) is deferred to one or more future years:	<u>4.96%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3,629,366.43) is applied to the current year calculation and the remainder (\$-7,258,732.85) is deferred to one or more future years:	<u>5.25%</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>(10,888,099.28)</u>

Approved indirect cost rate: 9.23%
Highest rate used in any program: 9.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	20,495,089.06	1,891,651.48	9.23%
01	3060	483,548.00	44,631.00	9.23%
01	3110	44,746.00	4,130.00	9.23%
01	3180	316,497.97	29,213.00	9.23%
01	3310	9,331,364.00	861,284.62	9.23%
01	3315	317,374.35	29,293.65	9.23%
01	3320	1,215,226.98	112,165.45	9.23%
01	3327	560,146.48	51,701.52	9.23%
01	3345	2,559.74	236.26	9.23%
01	3385	258,791.66	23,886.34	9.23%
01	3395	21,951.13	2,026.08	9.23%
01	3410	366,890.97	33,864.03	9.23%
01	3550	381,802.00	19,090.00	5.00%
01	4035	2,074,454.98	191,472.00	9.23%
01	4050	70,145.93	6,474.47	9.23%
01	4124	1,698,097.13	84,905.03	5.00%
01	4201	180,794.49	16,686.51	9.23%
01	4203	3,181,241.56	63,625.00	2.00%
01	5630	211,315.40	19,505.00	9.23%
01	5640	2,059,637.34	190,104.97	9.23%
01	5810	1,140,564.21	104,599.18	9.17%
01	6010	7,485,291.28	374,264.56	5.00%
01	6264	2,143,242.36	197,821.00	9.23%
01	6382	1,431,743.11	132,149.89	9.23%
01	6385	26,366.59	2,433.41	9.23%
01	6387	1,087,434.79	100,370.23	9.23%
01	6512	2,316,589.24	213,821.18	9.23%
01	6515	5,601.94	517.06	9.23%
01	6520	309,228.23	28,541.77	9.23%
01	7220	259,922.64	23,992.17	9.23%
01	7338	683,827.20	63,117.25	9.23%
01	7370	12,115.87	1,118.29	9.23%
01	7810	433,122.77	39,977.23	9.23%
01	8150	16,299,764.96	1,504,468.30	9.23%
01	9010	5,029,094.12	11,471.00	0.23%
09	3010	112,085.00	10,345.00	9.23%
09	6010	132,443.87	6,622.19	5.00%
12	6105	5,934,457.25	547,750.40	9.23%
12	6127	303,823.34	28,042.89	9.23%
13	5310	37,294,586.38	1,957,965.76	5.25%
13	5320	4,122,565.32	216,434.68	5.25%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	515,542,461.00	0.30%	517,090,180.00	-2.21%	505,665,636.00
2. Federal Revenues	8100-8299	55,010,456.82	-13.86%	47,386,659.76	1.12%	47,917,079.40
3. Other State Revenues	8300-8599	92,415,790.56	2.04%	94,303,496.15	-16.87%	78,394,165.08
4. Other Local Revenues	8600-8799	6,746,432.28	-20.26%	5,379,887.24	-1.79%	5,283,623.24
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		669,715,140.66	-0.83%	664,160,223.15	-4.05%	637,260,503.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				267,744,447.84		263,126,245.89
b. Step & Column Adjustment				1,611,633.93		1,508,650.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,229,835.88)		(4,151,213.24)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	267,744,447.84	-1.72%	263,126,245.89	-1.00%	260,483,683.39
2. Classified Salaries						
a. Base Salaries				91,278,571.67		91,501,886.77
b. Step & Column Adjustment				226,496.10		228,290.46
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,181.00)		(183,313.08)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	91,278,571.67	0.24%	91,501,886.77	0.05%	91,546,864.15
3. Employee Benefits	3000-3999	155,543,889.77	4.41%	162,401,609.66	4.84%	170,255,770.88
4. Books and Supplies	4000-4999	50,595,584.36	-50.82%	24,880,437.74	26.17%	31,390,550.94
5. Services and Other Operating Expenditures	5000-5999	74,351,675.04	-0.95%	73,648,400.61	-2.00%	72,175,495.94
6. Capital Outlay	6000-6999	10,256,975.69	31.22%	13,459,344.59	-60.88%	5,265,780.54
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,721,082.00	0.00%	5,721,082.00	-1.71%	5,623,166.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,011,320.92)	0.00%	(3,011,320.92)	0.00%	(3,011,320.92)
9. Other Financing Uses						
a. Transfers Out	7600-7629	22,074,269.58	-75.66%	5,372,428.58	14.33%	6,142,188.58
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		674,555,175.03	-5.55%	637,100,114.92	0.44%	639,872,179.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,840,034.37)		27,060,108.23		(2,611,675.78)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		101,575,023.63		96,734,989.26		123,795,097.49
2. Ending Fund Balance (Sum lines C and D1)		96,734,989.26		123,795,097.49		121,183,421.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	18,914,390.91		8,224,861.91		7,553,802.40
c. Committed						
1. Stabilization Arrangements	9750	47,218,862.00		44,597,008.00		44,791,053.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	10,729,903.39		10,729,903.39		10,729,903.39
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,491,103.50		12,742,002.30		12,797,443.59
2. Unassigned/Unappropriated	9790	5,190,729.46		46,311,321.89		44,121,219.33
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		96,734,989.26		123,795,097.49		121,183,421.71

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	47,218,862.00		44,597,008.00		44,791,053.00
b. Reserve for Economic Uncertainties	9789	13,491,103.50		12,742,002.30		12,797,443.59
c. Unassigned/Unappropriated	9790	5,190,729.46		46,311,321.89		44,121,219.33
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		65,900,694.96		103,650,332.19		101,709,715.92
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.77%		16.27%		15.90%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		46,789.77		45,536.83		44,283.89
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		674,555,175.03		637,100,114.92		639,872,179.50
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		674,555,175.03		637,100,114.92		639,872,179.50
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,491,103.50		12,742,002.30		12,797,443.59
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,491,103.50		12,742,002.30		12,797,443.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	515,542,461.00	0.30%	517,090,180.00	-2.21%	505,665,636.00
2. Federal Revenues	8100-8299	1,666,075.05	0.00%	1,666,075.05	0.00%	1,666,075.05
3. Other State Revenues	8300-8599	16,474,665.11	40.50%	23,146,890.11	-59.85%	9,294,187.11
4. Other Local Revenues	8600-8799	3,677,373.64	-2.62%	3,581,110.64	-2.69%	3,484,846.64
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(84,846,920.41)	1.29%	(85,939,186.32)	3.75%	(89,158,865.31)
6. Total (Sum lines A1 thru A5c)		452,513,654.39	1.55%	459,545,069.48	-6.22%	430,951,879.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				205,390,526.96		202,581,243.45
b. Step & Column Adjustment				1,160,926.72		1,056,490.11
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,970,210.23)		(3,894,295.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	205,390,526.96	-1.37%	202,581,243.45	-1.40%	199,743,438.56
2. Classified Salaries						
a. Base Salaries				54,326,845.13		54,462,662.25
b. Step & Column Adjustment				135,817.12		136,156.66
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,326,845.13	0.25%	54,462,662.25	0.25%	54,598,818.91
3. Employee Benefits	3000-3999	92,262,056.22	5.01%	96,880,100.05	5.15%	101,865,465.23
4. Books and Supplies	4000-4999	31,036,382.72	-51.36%	15,095,675.71	49.55%	22,576,242.99
5. Services and Other Operating Expenditures	5000-5999	50,162,012.24	1.30%	50,813,465.45	0.74%	51,187,530.30
6. Capital Outlay	6000-6999	5,963,174.64	-38.03%	3,695,579.64	0.00%	3,695,579.64
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,140,747.00	0.00%	2,140,747.00	-4.57%	2,042,831.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,485,929.85)	-2.52%	(9,246,469.88)	-3.10%	(8,959,599.45)
9. Other Financing Uses						
a. Transfers Out	7600-7629	22,074,269.58	-75.66%	5,372,428.58	14.33%	6,142,188.58
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		453,870,084.64	-7.07%	421,795,432.25	2.63%	432,892,495.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,356,430.25)		37,749,637.23		(1,940,616.27)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		79,177,028.60		77,820,598.35		115,570,235.58
2. Ending Fund Balance (Sum lines C and D1)		77,820,598.35		115,570,235.58		113,629,619.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	47,218,862.00		44,597,008.00		44,791,053.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	10,729,903.39		10,729,903.39		10,729,903.39
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,491,103.50		12,742,002.30		12,797,443.59
2. Unassigned/Unappropriated	9790	5,190,729.46		46,311,321.89		44,121,219.33
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		77,820,598.35		115,570,235.58		113,629,619.31

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	47,218,862.00		44,597,008.00		44,791,053.00
b. Reserve for Economic Uncertainties	9789	13,491,103.50		12,742,002.30		12,797,443.59
c. Unassigned/Unappropriated	9790	5,190,729.46		46,311,321.89		44,121,219.33
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		65,900,694.96		103,650,332.19		101,709,715.92
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments due to projected enrollment loss of -1300.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	53,344,381.77	-14.29%	45,720,584.71	1.16%	46,251,004.35
3. Other State Revenues	8300-8599	75,941,125.45	-6.30%	71,156,606.04	-2.89%	69,099,977.97
4. Other Local Revenues	8600-8799	3,069,058.64	-41.39%	1,798,776.60	0.00%	1,798,776.60
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	84,846,920.41	1.29%	85,939,186.32	3.75%	89,158,865.31
6. Total (Sum lines A1 thru A5c)		217,201,486.27	-5.79%	204,615,153.67	0.83%	206,308,624.23
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				62,353,920.88		60,545,002.44
b. Step & Column Adjustment				450,707.21		452,160.63
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,259,625.65)		(256,918.24)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,353,920.88	-2.90%	60,545,002.44	0.32%	60,740,244.83
2. Classified Salaries						
a. Base Salaries				36,951,726.54		37,039,224.52
b. Step & Column Adjustment				90,678.98		92,133.80
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,181.00)		(183,313.08)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,951,726.54	0.24%	37,039,224.52	-0.25%	36,948,045.24
3. Employee Benefits	3000-3999	63,281,833.55	3.54%	65,521,509.61	4.38%	68,390,305.65
4. Books and Supplies	4000-4999	19,559,201.64	-49.97%	9,784,762.03	-9.92%	8,814,307.95
5. Services and Other Operating Expenditures	5000-5999	24,189,662.80	-5.60%	22,834,935.16	-8.09%	20,987,965.64
6. Capital Outlay	6000-6999	4,293,801.05	127.39%	9,763,764.95	-83.92%	1,570,200.90
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,580,335.00	0.00%	3,580,335.00	0.00%	3,580,335.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,474,608.93	-3.70%	6,235,148.96	-4.60%	5,948,278.53
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		220,685,090.39	-2.44%	215,304,682.67	-3.87%	206,979,683.74
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,483,604.12)		(10,689,529.00)		(671,059.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,397,995.03		18,914,390.91		8,224,861.91
2. Ending Fund Balance (Sum lines C and D1)		18,914,390.91		8,224,861.91		7,553,802.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	18,914,390.91		8,224,861.91		7,553,802.40
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,914,390.91		8,224,861.91		7,553,802.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Programs expiration such as: Title I SIG, Title II Part B, Educator Effectiveness, , Prop 39 California Clean Energy, CTE Incentive Grant, College Readiness Block Grant, and Bechtel.						

Santa Ana Unified School District

Cash Flow 2017-18
As of January 2018

Summary

Object	CB_Budget	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Projection February	Projection March	Projection April	Projection May	Projection June	Projected Accrual	Total
Beginning Cash Balance		136,855,197	113,025,516	82,988,757	97,681,690	88,638,571	79,080,861	154,751,502	131,852,393	94,639,436	89,710,746	87,035,638	57,000,972		
Receipts															
LFFF	314,457,144	16,946,872	16,946,872	30,579,170	30,504,370	30,504,370	30,562,859	30,504,370	25,581,652	25,581,652	25,581,652	25,581,652	25,581,651.72	-	314,457,144
Education Protection Account Payment	61,041,253	4,237,596	4,237,596	16,006,649	933,772	16,006,649	16,006,649	18,580,956	150,667	5,960,477	27,905,769	5,103,990	38,303,573	-	61,041,253
Property Tax	158,180,780	(1,935,987)	(1,935,987)	4,670,455	933,772	17,775,159	34,347,399	(4,766,582)	(1,609,905)	(1,609,905)	(1,609,905)	(1,609,905)	(1,609,905)	-	158,180,780
Other	(18,138,716)	183,821	1,228,783	4,959,464	950,521	1,010,517	6,429,036	746,653	1,511,868	6,434,413	1,451,736	1,935,322	29,528,305	-	(18,138,716)
Federal Revenues	55,010,457	6,389,401	1,391,321	1,632,423	879,402	7,667,759	4,919,447	(2,704,571)	912,188	4,140,760	4,935,991	208,674	38,890,509	-	55,010,457
Other State Revenues	64,772,993	1,391,321	1,391,321	2,504,377	2,504,377	2,504,377	2,504,377	2,504,377	2,504,377	1,965,311	1,974,583	1,261,537	5,063,842	-	64,772,993
Other Local Revenues	27,642,796	412,061	412,061	349,454	1,859,314	262,819	317,220	312,865	692,167	692,167	692,167	692,167	692,167	-	27,642,796
Interfund Transfers/Contributions	6,746,432	1,706,271	1,706,271	6,629,454	3,097,980	319,283	848,547	3,723,257	5,447,313	5,447,313	5,447,313	5,447,313	5,447,313	-	6,746,432
Assets (Calc)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	669,715,141	29,329,711	29,329,711	67,331,446	40,439,737	57,009,963	95,935,540	46,901,346	33,673,994	63,726,745	65,989,327	38,620,769	150,650,893		717,406,304
Disbursements															
Certificated Salaries	267,744,448	3,452,974	24,644,132	23,455,541	23,144,538	23,620,039	642,319	46,297,454	24,497,490	24,497,490	24,497,490	24,497,490	24,497,490	-	267,744,448
Classified Salaries	91,278,572	(659,940)	4,809,633	6,892,237	7,889,694	7,943,546	8,241,208	8,098,114	8,006,347	8,006,347	8,006,347	8,006,347	8,012,694	-	91,278,572
Employee Benefits	155,543,890	3,294,216	8,144,161	11,579,638	10,523,118	10,444,515	6,278,865	14,672,171.78	12,742,818	12,742,818	12,742,818	12,742,818	39,635,914	-	155,543,890
Supplies and Services	124,947,259	1,666,530	13,160,202	9,923,276	7,374,161	6,501,146	4,692,945	2,053,719	15,914,736	15,914,736	15,914,736	15,914,736	15,914,736	-	124,947,259
Capital Outlays	10,259,976	18,396.30	428,464	420,099	203,864	195,950	132,107	592,841	1,657,101	1,657,101	1,657,101	1,657,101	225,409	-	10,259,976
Other Outgo	2,709,761	92,419	89,384	366,334	447,468	791,323	(40,990)	166,385	225,409	225,409	225,409	225,409	225,409	-	2,709,761
Other Financing/Transfers Out	22,714,470	-	-	-	-	-	-	-	-	-	-	-	-	-	22,714,470
Liabilities (Calc)	77,917,101	42,497,959	7,061,627	1,387	-	25	288,426	-	5,611,536	5,611,536	5,611,536	5,611,536	5,611,536	-	77,917,101
Audit/Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	752,472,276	50,430,515	58,366,469	52,638,512	49,282,856	66,767,672	20,264,900	71,800,455	70,891,950	68,655,435	68,655,435	68,655,435	106,062,640		752,472,276
Ending Cash Balance		113,025,516	82,988,757	97,681,690	88,638,571	79,080,861	154,751,502	131,852,393	94,639,436	89,710,746	87,035,638	57,000,972	101,789,225		

Santa Ana Unified School District

Cash Flow 2018-19

Summary

Object	CB - Budget	Projection												Projected Accrual	Total
		July	August	September	October	November	December	January	February	March	April	May	June		
Beginning Cash Balance		107,689,225	109,550,615	86,760,396	92,609,084	78,416,051	86,375,113	157,793,653	103,467,216	103,592,961	106,635,194	82,348,852			
Receipts															
LFFF															
Education Protection Account Payment		15,824,792.05	15,824,792.05	28,484,625.69	28,484,625.69	28,484,625.69	28,484,625.69	28,484,625.69	28,484,625.69	28,484,625.69	28,484,625.69	28,484,625.69	28,484,625.69	28,484,625.69	316,495,841
Property Tax		61,041,253	61,041,253	16,006,649	16,006,649	16,006,649	16,006,649	16,006,649	15,094,537	15,094,537	13,933,418	13,933,418	13,933,418	13,933,418	61,041,253
Other		158,180,780	158,180,780	4,670,455	4,670,455	933,772	933,772	17,775,159	34,347,398	5,984,477	27,905,769	5,103,990	38,303,473	38,303,473	158,180,780
Federal Revenues		(18,627,694)	(18,627,694)	(1,239,409)	(1,239,409)	(1,239,409)	(1,239,409)	(1,239,409)	(1,239,409)	(1,239,409)	(1,239,409)	(1,239,409)	(1,239,409)	(1,239,409)	(18,627,694)
Other State Revenues		47,395,660	47,395,660	1,058,469	1,058,469	4,272,141	4,272,141	870,471	5,538,046	130,837	5,942,660	1,250,943	1,667,109	25,456,032	47,395,660
Other Local Revenues		65,966,864	65,966,864	8,201,578	8,201,578	1,695,876	1,695,876	7,486,892	4,809,310	704,014	4,046,056	4,826,461	204,002	331,1762	65,966,864
Interfund Transfers/Contributions		26,336,632	26,336,632	1,426,243	1,426,243	2,567,237	2,567,237	2,567,237	2,567,237	2,544,566	2,014,630	1,614,106	1,203,202	5,211,146	26,336,632
Assets (Calc)		5,379,887	5,379,887	49,277	49,277	326,611	326,611	276,689	276,689	551,979	551,979	551,979	551,979	551,979	5,379,887
Total Receipts		664,160,223	664,160,223	56,636,244	56,636,244	33,676,167	33,676,167	56,163,600	31,387,280	60,477,586	63,394,074	36,065,439	143,813,427	143,813,427	664,160,223
Disbursements															
Classified Salaries		263,126,246	263,126,246	3,383,416	3,383,416	24,219,057	24,219,057	22,745,529	22,745,529	23,212,628	631,240	631,240	45,498,890	24,074,944	24,074,944
Employee Benefits		91,501,867	91,501,867	(935,359)	(935,359)	4,821,400	4,821,400	7,908,937	7,908,937	7,962,980	8,261,368	8,261,368	8,025,934	8,025,934	8,025,934
Supplies and Services		162,401,610	162,401,610	3,439,454	3,439,454	8,503,226	8,503,226	10,367,068	10,367,068	10,304,899	6,555,713	6,555,713	13,304,631	13,304,631	13,304,631
Capital Outlays		98,326,558	98,326,558	1,515,152	1,515,152	10,217,954	10,217,954	7,624,152	7,624,152	5,126,596	3,700,299	3,700,299	12,499,779	12,499,779	12,499,779
Other Financing Transfers Out		2,709,763	2,709,763	91,056	91,056	97,618	97,618	360,928	360,928	740,257	740,257	740,257	222,082	222,082	2,709,763
All Other Financing Transfers Out		5,372,429	5,372,429	1,272,402	1,272,402	979,818	979,818	3,246,633	3,246,633	222,082	222,082	222,082	866,994	866,994	5,372,429
Liabilities (Calc)															
Audit Adjustments															
Non-Operating Accounts															
Total Disbursements		637,100,115	637,100,115	8,940,763	8,940,763	48,581,490	48,581,490	50,787,555	63,595,473	60,351,841	60,351,841	60,351,841	97,312,946	97,312,946	637,100,115
Ending Cash Balance															
Ending Available Cash Balance															
		107,689,225	109,550,615	86,760,396	92,609,084	78,416,051	86,375,113	157,793,653	103,467,216	103,592,961	106,635,194	82,348,852	128,849,333	128,849,333	

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	678,003,199.99
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,711,853.67
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	171,008.80
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	10,166,275.69
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	22,074,269.58
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	1,109,987.00
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)				33,860,549.07
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	4,912,238.67
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)				594,343,035.92

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		47,346.94
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,552.93
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.)	565,456,954.80	11,630.52
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)	565,456,954.80	11,630.52
B. Required effort (Line A.2 times 90%)	508,911,259.32	10,467.47
C. Current year expenditures (Line I.E and Line II.B)	594,343,035.92	12,552.93
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 ESSA covered programs in FY 2019-20 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

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	(50,010.00)	0.00	(3,011,320.92)				
Other Sources/Uses Detail					0.00	22,074,269.58		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	2,540.00	0.00	261,127.19	0.00				
Other Sources/Uses Detail					301,761.59	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,400.00	0.00	575,793.29	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	37,570.00	0.00	2,174,400.44	0.00				
Other Sources/Uses Detail					6,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					16,097,555.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,256,831.43	1,351,229.96		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,751,434.14	3,677,493.86		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,689,411.24	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	7,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	50,010.00	(50,010.00)	3,011,320.92	(3,011,320.92)	27,102,993.40	27,102,993.40		

Criteria and Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	48,488.06	48,488.06		
Charter School	0.00	0.00		
Total ADA	48,488.06	48,488.06	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	46,789.77	46,789.77		
Charter School	0.00			
Total ADA	46,789.77	46,789.77	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	45,536.83	45,536.83		
Charter School	0.00			
Total ADA	45,536.83	45,536.83	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	48,326	48,326		
Charter School				
Total Enrollment	48,326	48,326	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	47,026	47,026		
Charter School				
Total Enrollment	47,026	47,026	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	45,726	45,726		
Charter School				
Total Enrollment	45,726	45,726	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third 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%
Second Prior Year (2015-16)			
District Regular	49,886	51,383	
Charter School			
Total ADA/Enrollment	49,886	51,383	97.1%
First Prior Year (2016-17)			
District Regular	48,383	49,791	
Charter School			
Total ADA/Enrollment	48,383	49,791	97.2%
		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 (2017-18)				
District Regular	46,790	48,326		
Charter School	0			
Total ADA/Enrollment	46,790	48,326	96.8%	Met
1st Subsequent Year (2018-19)				
District Regular	45,537	47,026		
Charter School				
Total ADA/Enrollment	45,537	47,026	96.8%	Met
2nd Subsequent Year (2019-20)				
District Regular	44,284	45,726		
Charter School				
Total ADA/Enrollment	44,284	45,726	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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	530,436,389.00		
1st Subsequent Year (2018-19)	520,162,339.00	535,717,874.00	3.0%	Not Met
2nd Subsequent Year (2019-20)	512,081,771.00	524,676,213.00	2.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

At first interim the gap funding rates were projected at 39.12% and 41.60% for 2018-19 and 2019-20, respectively. At second interim, based on the Governor's 2018-19 proposed budget, the gap funding rates are 100% (full implementation of LCFF) and 0% for 2018-19 and 2019-20, respectively.

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 (2014-15)	312,155,676.32	354,388,436.29	88.1%
Second Prior Year (2015-16)	348,596,374.93	412,266,794.56	84.6%
First Prior Year (2016-17)	360,728,850.98	423,240,461.35	85.2%
	Historical Average Ratio:		86.0%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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):	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	351,979,428.31	431,795,815.06	81.5%	Not Met
1st Subsequent Year (2018-19)	353,924,005.75	416,423,003.67	85.0%	Met
2nd Subsequent Year (2019-20)	356,207,722.70	426,750,307.18	83.5%	Met

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

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

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

Explanation:
(required if NOT met)

Carryovers and one-time expenditures are included in the total expenditures for 2017-18. In the out years carryovers and one-time expenditures are excluded.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2017-18)	54,243,272.42	55,010,456.82	1.4%	No
1st Subsequent Year (2018-19)	46,542,159.31	47,386,659.76	1.8%	No
2nd Subsequent Year (2019-20)	45,921,280.73	47,917,079.40	4.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2017-18)	91,990,361.56	92,415,790.56	0.5%	No
1st Subsequent Year (2018-19)	81,097,077.07	94,303,496.15	16.3%	Yes
2nd Subsequent Year (2019-20)	79,801,026.32	78,394,165.08	-1.8%	No

Explanation:
(required if Yes)

At second interim the District budgeted the One-time Funds for Outstanding Mandate Claims of approximately \$13.8 million for 2018-19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2017-18)	4,097,305.75	6,746,432.28	64.7%	Yes
1st Subsequent Year (2018-19)	4,081,085.75	5,379,887.24	31.8%	Yes
2nd Subsequent Year (2019-20)	4,084,906.57	5,283,623.24	29.3%	Yes

Explanation:
(required if Yes)

Increase in local revenue as well as budget the Career Technical Education funding from the Orange County Office of Education.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2017-18)	57,543,481.88	50,595,584.36	-12.1%	Yes
1st Subsequent Year (2018-19)	28,356,299.10	24,880,437.74	-12.3%	Yes
2nd Subsequent Year (2019-20)	27,515,525.10	31,390,550.94	14.1%	Yes

Explanation:
(required if Yes)

In 2017-18 the decrease in expenditures due to the reclassification of the textbook payment from the current year to the prior year, an increase in ELD textbooks, and a shift in expenditure categories. In 2018-19 Math textbooks adoption budget is removed and in 2019-20 Social Science textbook adoption is budgeted.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2017-18)	65,494,436.57	74,351,675.04	13.5%	Yes
1st Subsequent Year (2018-19)	66,096,931.28	73,648,400.61	11.4%	Yes
2nd Subsequent Year (2019-20)	65,253,481.90	72,175,495.94	10.6%	Yes

Explanation:
(required if Yes)

Due to budgeting \$5.3 million for various planned activities such as Intramural Sports for Intermediate Schools, Data Warehouse, Communication, Digital Document Scanning, and a Kronos Payroll system. \$2.9M is an increase on the Restricted side due to various planned expenditures. Also removal of one-time expenditures in the out years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	150,330,939.73	154,172,679.66	2.6%	Met
1st Subsequent Year (2018-19)	131,720,322.13	147,070,043.15	11.7%	Not Met
2nd Subsequent Year (2019-20)	129,807,213.62	131,594,867.72	1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	123,037,918.45	124,947,259.40	1.6%	Met
1st Subsequent Year (2018-19)	94,453,230.38	98,528,838.35	4.3%	Met
2nd Subsequent Year (2019-20)	92,769,007.00	103,566,046.88	11.6%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

At second interim the District budgeted the One-time Funds for Outstanding Mandate Claims of approximately \$13.8 million for 2018-19.

Explanation:

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

Increase in local revenue as well as budget the Career Technical Education funding from the Orange County Office of Education.

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

Explanation:

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

In 2017-18 the decrease in expenditures due to the reclassification of the textbook payment from the current year to the prior year, an increase in ELD textbooks, and a shift in expenditure categories. In 2018-19 Math textbooks adoption budget is removed and in 2019-20 Social Science textbook adoption is budgeted.

Explanation:

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

Due to budgeting \$5.3 million for various planned activities such as Intramural Sports for Intermediate Schools, Data Warehouse, Communication, Digital Document Scanning, and a Kronos Payroll system. \$2.9M is an increase on the Restricted side due to various planned expenditures. Also removal of one-time expenditures in the out years.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 2017-18 to 2019-20 - 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 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent 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; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	14,716,518.64	20,236,655.25	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		20,302,105.05	

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.8%	16.3%	15.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	5.4%	5.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2017-18)	(1,356,430.25)	453,870,084.64	0.3%	Met
1st Subsequent Year (2018-19)	37,749,637.23	421,795,432.25	N/A	Met
2nd Subsequent Year (2019-20)	(1,940,616.27)	432,892,495.76	0.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	96,734,989.26	Met
1st Subsequent Year (2018-19)	123,795,097.49	Met
2nd Subsequent Year (2019-20)	121,183,421.71	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	101,789,225.00	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. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	46,790	45,537	44,284
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	674,555,175.03	637,100,114.92	639,872,179.50
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)	674,555,175.03	637,100,114.92	639,872,179.50
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,491,103.50	12,742,002.30	12,797,443.59
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)	13,491,103.50	12,742,002.30	12,797,443.59

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	47,218,862.00	44,597,008.00	44,791,053.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,491,103.50	12,742,002.30	12,797,443.59
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,190,729.46	46,311,321.89	44,121,219.33
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	65,900,694.96	103,650,332.19	101,709,715.92
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.77%	16.27%	15.90%
District's Reserve Standard (Section 10B, Line 7):	13,491,103.50	12,742,002.30	12,797,443.59
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(84,421,979.58)	(84,846,920.41)	0.5%	424,940.83	Met
1st Subsequent Year (2018-19)	(85,303,227.98)	(85,939,186.32)	0.7%	635,958.34	Met
2nd Subsequent Year (2019-20)	(87,598,621.83)	(89,158,865.31)	1.8%	1,560,243.48	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	22,329,269.58	22,074,269.58	-1.1%	(255,000.00)	Met
1st Subsequent Year (2018-19)	5,627,428.58	5,372,428.58	-4.5%	(255,000.00)	Met
2nd Subsequent Year (2019-20)	5,747,344.58	6,142,188.58	6.9%	394,844.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

An increase in payments for 1999 and 2007 Certificates of Participation and an adjustment to the Health Benefits fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	19	Fund 56	Fund 56	73,991,465
General Obligation Bonds	30	Fund 51	Fund 51	323,042,817
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	General Fund	General Fund	2,946,847

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, 2017
CTE Facilities	3	General Fund	General Fund	558,740
2005 QZAB	4	General Fund/Fund 56	General Fund/Fund 56	4,500,000
Construction Loan	9	Fund 40	Fund 56	15,000,000
2002 QZAB	0	General Fund/Fund 56	General Fund/Fund 56	0
TOTAL:				420,039,869

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	6,895,139	6,848,139	6,135,020	6,164,595
General Obligation Bonds	10,175,000	10,835,000	11,650,000	12,385,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
CTE Facilities	251,524	251,524	153,608	153,608
2005 QZAB	230,810	230,810	230,810	230,810
Construction Loan	539	1,351,230	1,803,881	1,556,702
2002 QZAB	395,183	0	0	0
Total Annual Payments:	17,948,195	19,516,703	19,973,319	20,490,715
Has total annual payment increased over prior year (2016-17)?		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)

Payments in long term debt are schedules to increase due to Certificates of Participation, General Obligation Bond payment schedules, as well as repayment of the construction loan.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	203,404,045.00	203,404,045.00
b. OPEB unfunded actuarial accrued liability (UAAL)	115,634,651.00	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.	Sept 1, 2016	Sept 1, 2016

3. OPEB Contributions

Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	17,400,545.00	17,400,545.00
1st Subsequent Year (2018-19)	17,400,545.00	17,400,545.00
2nd Subsequent Year (2019-20)	17,400,545.00	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 (2017-18)	20,283,138.16	19,765,372.00
1st Subsequent Year (2018-19)	20,135,739.46	18,838,780.00
2nd Subsequent Year (2019-20)	20,038,930.87	18,559,709.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	10,309,952.00	10,309,952.00
1st Subsequent Year (2018-19)	10,309,952.00	10,309,952.00
2nd Subsequent Year (2019-20)	10,309,952.00	10,309,952.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	793	802
1st Subsequent Year (2018-19)	793	802
2nd Subsequent Year (2019-20)	793	802

4. Comments:

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	13,632,622.00	12,384,817.00
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 (2017-18)
 - 1st Subsequent Year (2018-19)
 - 2nd Subsequent Year (2019-20)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2017-18)
 - 1st Subsequent Year (2018-19)
 - 2nd Subsequent Year (2019-20)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)	5,012,900.00	5,012,900.00
1st Subsequent Year (2018-19)	5,012,900.00	5,112,750.00
2nd Subsequent Year (2019-20)	5,012,900.00	5,112,750.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)	5,663,309.93	5,542,406.74
1st Subsequent Year (2018-19)	5,591,405.31	5,129,468.52
2nd Subsequent Year (2019-20)	5,535,445.54	5,093,652.66

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

No

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) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,554.5	2,417.2	2,374.2	2,331.2

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
--	---------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	3,010,469		
	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	31,251,806	32,499,689	33,560,500
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	7.6%	6.0%	6.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--	--	--

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

Certificated (Non-management) Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,140,428	2,140,428	2,140,428
3. Percent change in step & column over prior year	0.8%	0.8%	0.8%

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	1,627.7	1,593.5	1,593.5	1,593.5

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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"/>	<input type="text"/>	<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"/>

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

Negotiations Not Settled

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	20,602,817	21,425,487	22,124,828
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year	6.5%	6.0%	6.0%

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

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

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	286,901	286,901	286,901
3. Percent change in step & column over prior year	0.3%	0.3%	0.3%

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	190.9	196.2	196.2	196.2

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,536,990	2,638,291	2,724,407
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	7.6%	6.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	259,489	259,489	259,489
3. Percent change in step and column over prior year	0.8%	0.8%	0.8%

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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 1,300 students in 2018-19 and 2019-20. A7. While our financial system is independent, the district and county office work closely to ensure that our records are in sync. A9. Manoj Roychowdhury, Assistant Superintendent of Business Services, began November 1, 2017.

End of School District Second Interim Criteria and Standards Review



SANTA ANA

Unified School District



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