



Santa Ana Unified School District

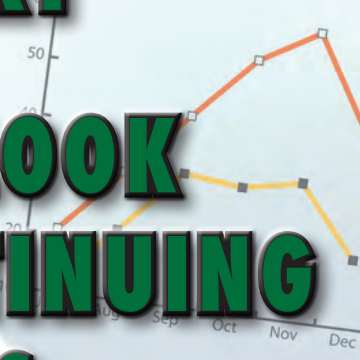
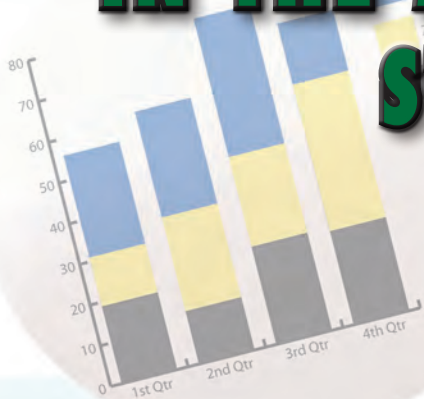
2012 - 2013

FIRST INTERIM REPORT

AS OF OCTOBER 31, 2012

DISTRICT'S FISCAL OUTLOOK IN THE MIDST OF THE CONTINUING STATE BUDGET CRISIS

YEAR 5, PART I



Santa Ana Unified School District

Santa Ana, California

Board of Education



Rob Richardson

President

Current Term: 2012-2016



José Alfredo Hernández, J.D.

Vice President

Current Term: 2012-2016



Audrey Yamagata-Noji, Ph.D.

Clerk

Current Term: 2010-2014



John Palacio

Member

Current Term: 2010-2014



Cecilia "Ceci" Iglesias

Member

Current Term: 2012-2016



VISION STATEMENT

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

BOARD OF EDUCATION GOALS

Academic Achievement

Equip students to achieve their highest academic potential.

Prepare Students

Assure that students are prepared to succeed in higher education and to accomplish their life goals.

Quality Academic Programs

Offer rigorous and outstanding learning opportunities, aligned with state standards and federal guidelines.

Strategic Allocation of Resources

Accountability for using resources wisely, efficiently, and strategically to support District goals.

Clear Communication

Communicate clearly, consistently, responsibly, and proactively in a timely manner with all stakeholders.

Parent and Community Relationships

Promote and develop positive relationships with all segments of the community, in order to foster open communication, accessibility, and pride in our schools.

Outstanding Employees

Recruit, select, and retain caring, competent, and qualified staff.

Exemplary Facilities

Assure that all facilities are safe, effective, well-maintained learning environments.

Success Focus

Cultivate, recognize, and celebrate success.

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Introduction and Overview

2012-13 District's Fiscal Outlook

In the Midst of Continuing State Budget Crisis



Year 5, Part I

FIRST INTERIM

October 2012

Mission Statement

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

Vision Statement

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

Board of Education Priorities

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



Superintendent's Message

The 2011-2012 school year was another successful one for the Santa Ana Unified School District. Our schools received numerous honors and accolades, including National Blue Ribbon and Distinguished School awards and State Academic Title I Achievement and California School Board Association Golden Bell awards. The *Orange County Register* included 10 SAUSD elementary schools and Middle College High School in their "best of" rankings. Student performance reached impressive, double-digit improvement. In 1st Grade, reading increased 11%, 7th Grade writing proficiency was up 10%, and 5th Grade science rose 5%.

The Seven Building Block's to SAUSD Success continue to be our guiding principles to prepare all students to be college and career ready. The "Seven C's" include (see page 7 for detailed definition):

- Clear Focus on Learning
- Comprehensive Accountability
- Climate
- Capital
- Communication
- Community and Parent Involvement
- Commitment and Capacity

Our theme for the 2012- 2013 school year is Getting to the Core: Superior Standards, Supportive Climate, and Successful Students. In the area of Superior Standards, we are being recognized as a leader in the implementation of the Common Core State Standards in the State of California. In the area of Supportive Climate, we have seen notable changes throughout the District in support of creating a positive school climate through the work that we are doing with PBIS – Positive Behavioral Interventions and Support. The result is successful students who will be college and career ready and prepared to assume their roles as part of the global citizenry.

Despite all of this great momentum and success, SAUSD still faces some large challenges. The ongoing fiscal constraints from the State of California will continue to impact public education and serve to make it more difficult for school districts like Santa Ana to fully serve our students.

We are thankful for the recent passage of Proposition 30; however, it does not change the reality that we continue to be underfunded by the State. We will continue to work together as we have done in the past to weather these issues while continuing to educate and graduate our children. We are fortunate to be a part of such an outstanding District with strong leadership from our Board of Education. I thank each and every one of you for your commitment to provide the very best for our students.



Deputy Superintendent, Operations, CBO's Message

SAUSD ends the 2011-12 school year with a favorable ending fund balances as it heads into the upcoming school year. With the passage of Proposition 30 by a margin of 53.9% to 46.1%, it allows for education to avoid a draconian cut. However, this measure does not provide new funding for schools and temporarily increases sales taxes by 0.25% until the end of 2016 as well as income tax rate by up to 3% on the

state's wealthiest taxpayers until the end of 2018. Districts are still funded significantly below 2007-08 levels.

With no new funding from the State, Santa Ana Unified School District is facing structural deficit as a result of:

- 1) Receipt of approximately 78 cents of a dollar for every dollar owed to SAUSD. This translates to a loss of revenue of approximately \$78 million;
- 2) Increase in health benefits costs;
- 3) Increase in step and column salary costs;
- 4) Ongoing unrestricted general contributions to programs, such as Special Education, Home-to-School and Special Education Transportation, and the Ongoing and Major Maintenance Account.

The good news is that SAUSD has had no layoffs, or furlough days, and has maintained a 180-day school year unlike many of its counterparts in Orange County. However, the District will need to make hard choices on our academic and program priorities to make the necessary budget reductions for the 2013-14 and 2014-15 school years to ensure fiscal solvency and this need for cuts will continue as long as the State does not fully fund the base revenue limit.

The First Interim Financial Report represents projections of the District's financials for the current year and two subsequent years as of October 31, 2012. The key building blocks are the assumptions from June 27, 2012 Enacted State Budget as well as the changes after the November 6 General Election on education funding.

Will the State Run Out of Cash Again?

Cash flow remains a huge problem for the State of California. With a credit rating that is the lowest level among the 50 states and the State seemingly always scrambling to avert financial disaster, California's cash crisis is certainly not over. The State continues to slow down cash payments to schools and other State agencies and to make shifts in apportionment amounts and timing to conserve cash for itself. As a result, cash flow continues to be a problem for most school agencies. With the passage of Proposition 30, the State will pay back the \$6.92 billion entitlement reduction by June 30, 2013. However, if the Proposition 30 tax revenues do not amount to \$6.92 billion by June 30th, the difference will be deferred to July 2013.

Cash Flow Considerations

Deferrals occur when the State delays payment for any stated amount of time. For SAUSD total deferrals in 2012-13 are currently projected at \$74 million which will be received in 2013-14. Cash flow is projected to be positive by June 2013 with an estimated borrowing amount of \$70 million from the County Treasurer. The District is diligently monitoring its cash flow situation.

First Interim Report

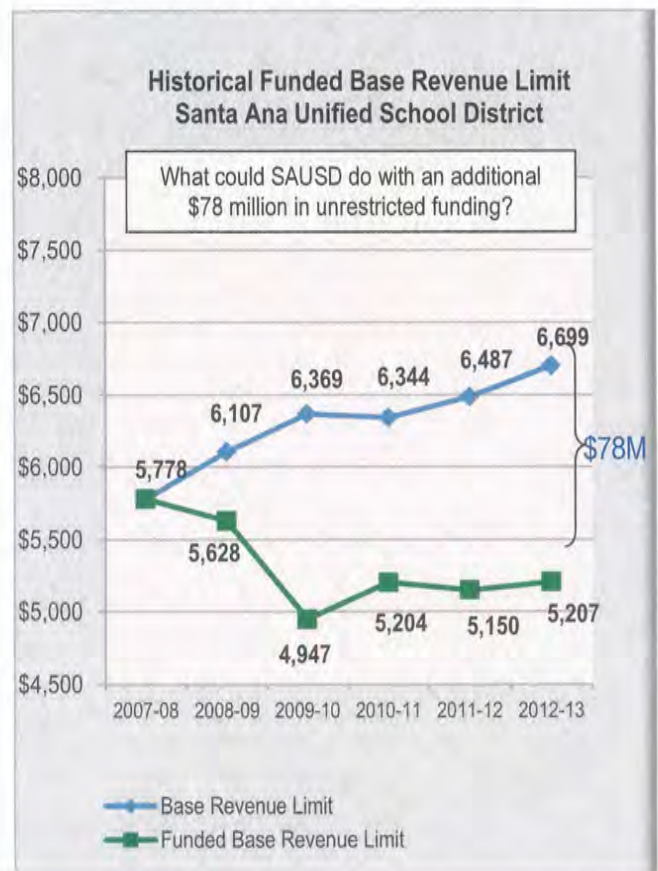
Orange County Department of Education (OCDE), District's oversight agency, provides guidance and direction as to which assumptions from the 2012-13 Enacted State Budget as well as changes after the November 6 General Election should be incorporated into the District's First Interim Report.

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

- **Revenue Limit Deficit.** The "Revenue Limit" is the largest source of State revenues that districts receive (For the budget year, the District anticipates receiving flat funding as in 2012-13 which amounts to approximately \$266 million). For 2012-13, the deficit is at -22.272%. The below chart shows the Revenue Limit that we are slated to receive \$5,207/ADA* vs. what we should statutorily receive \$6,699/ADA. **The difference of \$1,492/ADA translates to approximately \$78 million in revenues that the District should be receiving this year!**

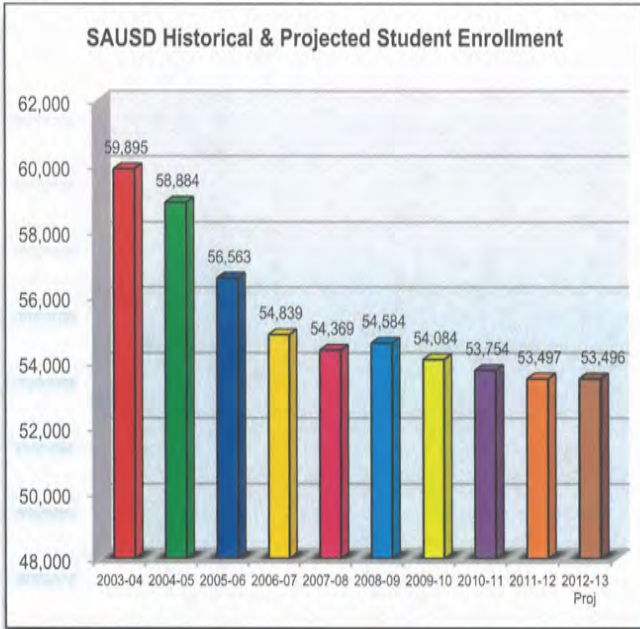
* ADA = Average Daily Attendance. The State funds districts based on students who attend school.

- **COLA.** There is no provision for funding the 3.24% statutory COLA. A deficit factor of -22.272% is applied to zero out the COLA resulting in flat funding.



- Student Enrollment.** The District has experienced enrollment loss in 10 of the last 11 years. For the current year, the District is projecting a loss of 1 student. The District anticipates losing 257 students in each of the next two fiscal years. (i.e., 2013-14 and 2014-15).

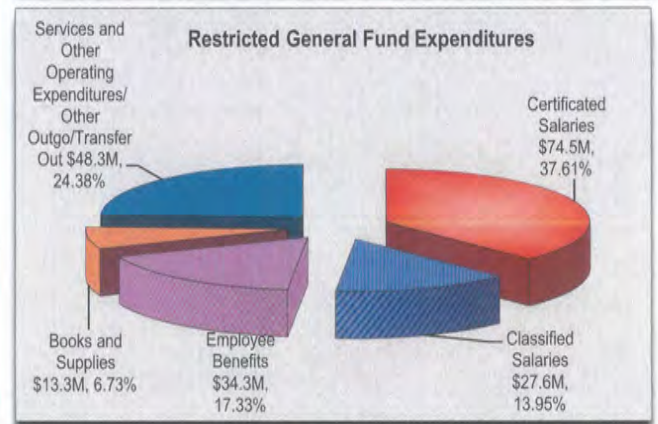
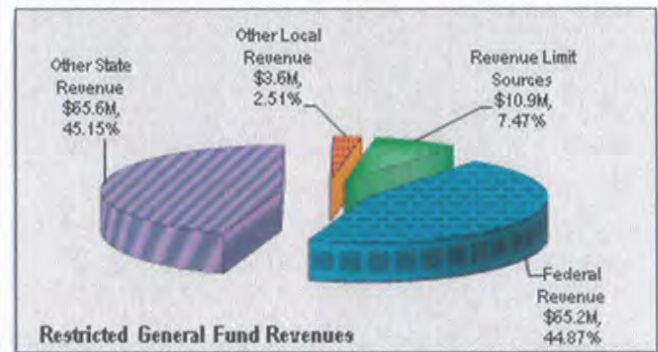
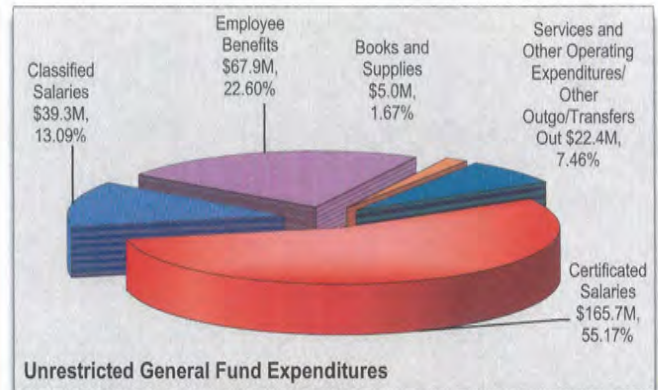
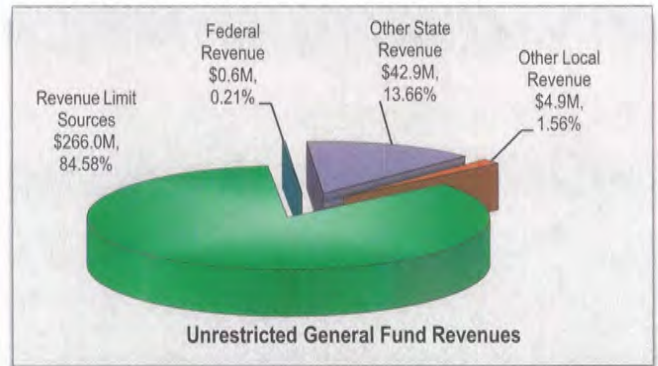
Districts are funded based on students who attend school. The decline in student enrollment is incorporated for First Interim Budget purposes.



- Budget Reductions.** Inadequate State funding of our schools coupled with the District's declining enrollment trend has resulted in a need for budget reductions. For the period 2004-05 through 2012-13 the District has made cuts totaling \$229.8 million on a budget of approximately \$500 million. Many of the reductions were accomplished using one-time solutions, which effectively "pushed" the problem, and need for a solution, into the next fiscal year. For 2013-14 the District will need to cut an additional amount between \$20 million and \$30 million. For 2014-15 the budget cut amount would be approximately between \$60 million and \$70 million after required cuts are made for 2013-14.
- Labor contract negotiations.** Salaries & Benefits account for a significant portion of SAUSD's budget. In 2012-13, Salaries & Benefits accounted for approximately 91% of the District's unrestricted expenditures. Negotiations with SAEA and CSEA for the 2012-13 year are in the process. Please note that the District continues to pay step & column salary increases for eligible employees. Step and column salary increases amount to approximately \$6 million per year.

First Interim Budget Data

To represent the District's budget in a more readable format, the following pie charts identify and allocate the various elements and proportions of the 2012-13 budgets for the unrestricted and restricted general funds. (i.e. the General Fund or Fund 01).



First Interim Budget – All Funds

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

Fund #	Fund Name (\$s in millions)	Total Budget Expenditures
01	General Fund, Unrestricted & Restricted	\$498.4
12	Child Development Fund	1.4
13	Cafeteria Fund	34.6
14	Deferred Maintenance Fund	2.0
17	Special Reserve Fund for Non-Capital Outlay	13.6
21	Building Fund	13.1
25	Capital Facilities Fund	8.0
35	County School Facilities Fund	56.0
40	Special Reserve Fund for Capital Outlay	1.1
49	Capital Project Fund for Blended Component Units	0.0
51	Bond Interest & Redemption Fund	18.1
56	Debt Service Fund	3.7
67	Self-Insurance Fund	8.8
	Total	\$658.8

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

District Multi-Year Projections – General Fund

Multi-year 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 should be required to maintain unrestricted reserves of at least 2% or roughly \$9.0 to \$10.0 million. While \$9.0 to \$10.0 million is a significant amount, the reserves pale in comparison to our monthly payroll of \$30 million.

Table below indicates that given the assumptions used, and with targeting ongoing budget cuts between \$20 million and \$30 million in 2013-14, the District will be able to meet its General Fund obligations and maintain fiscal solvency.

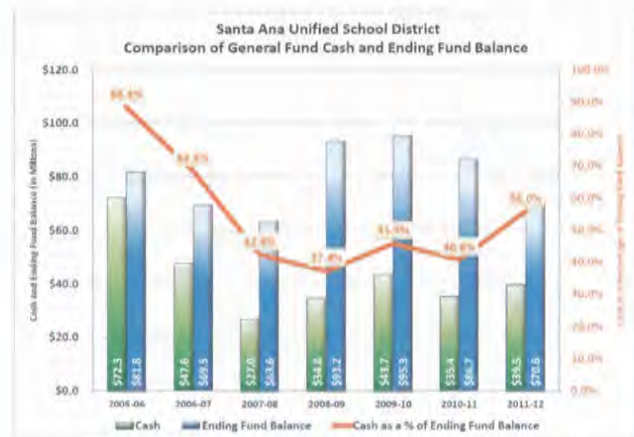
COMBINED GENERAL FUND

(\$s in millions)	2012-13	2013-14	2014-15
Beginning Fund Balance	\$70.6	\$45.6	(\$1.5)
Revenues	\$473.4	\$443.8	\$437.1
Expenditures	\$498.4	\$490.9	\$495.6
Net Increase/(Decrease)	(\$25.0)	(\$47.1)	(\$58.5)
Projected Ending Fund Balance	\$45.6	(\$1.5)	(\$60.0)
Less: Other Designations	(\$28.0)	(\$6.4)	(\$12.7)
Restricted Reserves	(\$7.7)	(\$8.1)	(\$8.4)
Unrestricted Reserve	\$9.9	\$9.8	\$9.9
Unrestricted Reserve %	2.0%	2.0%	2.0%
Budget Cuts Required	--	(\$25.8)	(\$91.0)

While the District is confident that its finances are secure, it continues to have significant concerns regarding the State's budget crisis & the possibility of new/mid-year, draconian State budget cuts. Because SAUSD needs to identify budget reductions for 2013-14 school year, the District will continue to submit a self-qualified certification to the State specifying that the District cannot assure its ability to meet future years' obligations.

Cash vs. General Fund Ending Fund Balance

General Fund ending fund balance will always show a higher number than cash because it contains items like Accounts Receivable, Accounts Payable, etc. Below is a chart showing the comparison between cash and General Fund ending fund balance for SAUSD:



COMMON REFERENCE (1) SAUYSR_Charts_12.8.2012

OCDE Business Services
April 12, 2011

CDE Fiscal Oversight

OCDE is responsible for fiscal oversight of our District. It provides technical, advisory, and consultant services. OCDE has assigned a fiscal expert, paid by the county superintendent of schools, to advise and assist the District on financial issues.

The Seven Building Blocks to SAUSD Success

Preparing All Students to be College and Career Ready

Clear Focus on Learning

Establish a specific vision of what high-quality, personalized learning and instruction looks like inside classrooms based on Common Core State Standards.

Communication

Develop, define and deepen understanding of the District's vision internally and with our community through the creation of a unified message, including avenues for two way communication.

Comprehensive Accountability

Assess student learning to inform practice and monitor implementation of best practices.



Community and Parent Involvement

Establish transparent, credible processes for community and stakeholder involvement. Seek and promote partnerships with parent groups, community groups and community leaders.

Climate

Ensure safety of students and staff, and build trusting relationships that are driven by the core values of respect, responsibility, and results.

Commitment and Capacity

Ensure that all employees feel valued and enact the instructional vision through professional training, implementation, support, and monitoring of performance to strengthen student achievement.

Capital

Effectively and efficiently align fiscal, physical and personnel resources to support and ensure student learning.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2012 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Swandayani Singgih Telephone: 714-558-5895
Title: Director, Budget E-mail: swandayani.singgih@sausd.us

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

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 (2011-12) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	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	

SANTA ANA UNIFIED SCHOOL DISTRICT
2012-13 BUDGET
FIRST INTERIM REPORT
SUMMARY OF KEY CRITERIA & STANDARDS REVIEW

Effective 2006-07, the State Board of Education adopted revised requirements that significantly expanded the extent of explanations provided by Local Educational Agencies (LEAs) at budget adoption and interim reports.

Submissions to the State are made via software called SACS. This software, amongst other things, determines whether certain financial criteria have been met. This information is then provided in summary format on the "School District Certification Document." Additionally, for criteria not met, detailed explanations are provided in the "School District Criteria & Standards Review" report.

SAUSD's criteria areas that you should be aware of are listed below. Please refer to the "School District Criteria & Standards Review" report that is contained within your 2012-13 Budget packet for additional details. Please note that the numbering scheme utilized is from the State.

4. Revenue Limit

- *Finding:* Projected revenue limit for 2014-15 has not changed by more than two percent since budget adoption.
- *Explanation:* Base revenue limit ADA COLA of \$169, prior to deficit factor of -22.272%, was budgeted at the budget adoption. However, at First Interim, this amount was zeroed out per School Services post-election dartboard. Thus, lowering the base revenue limit ADA for 2014-15. As a result, it creates a reduction in the projected revenue limit for 2014-15.

5. Salaries and Benefits

- *Finding:* 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.
- *Explanation:* The total unrestricted expenditures for 2013-14 contains \$25.8 million in unspecified budget cuts and 2014-15 include an additional \$65.2 million in unspecified budget cuts. A significant portion of these cuts once identified will in all likelihood be in salary and benefits, and ratios will revert to a more consistent level at that time.

6A. Other Revenues

- *Finding:* Projected operating revenues (e.g. federal, other state, and other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.
Explanation: At First Interim the District includes Federal carryover funds, while at Budget Adoption the carryover funds were excluded as the books for 2011-12 had not been closed. The Local revenues reflect an increase in projection on local grants.

6B. Other Expenditures

- *Finding:* Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.

Explanation: Books and Supplies were reduced due to expiration of ARRA Title I School Improvement and Fresh Fruit and Vegetable grants as well as adjustments to Ongoing Maintenance and Major Accounts. Services and Other Operating Expenditures were increased due to 2011-12 carryover being budgeted at First Interim.

8. Deficit Spending

- *Finding:* Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.
- *Explanation:* The District's unrestricted deficit spending exceeded the standard as a result of 1) shifting the ongoing expenditures back from one-time to unrestricted resources, 2) increase in step and column costs, 3) increase in Health benefits costs, and 4) increase in general fund contributions. The District has completed the budget reductions of \$35.1 million for 2012-13 and is planning to make budget reductions of \$25.8 million in 2012-13 and additional \$65.2 million in 2013-14 to mitigate the deficit spending pattern.

S5. Contributions

- *Finding:* Contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, have changed by more than \$20,000 and more than 5% for any of the current or two subsequent years.
- *Explanation:* Transfers of one-time retirees' premium reimbursement that was recorded in Fund 01 at 2011-12 year-end close to Health Benefits (Fund 69) of approx. \$1.6 million. Payments of activity supervisors' costs from 2008-09 to 2010-11 that were recorded in Cafeteria Fund (Fund 13). Starting in 2012-13 Unrestricted General Fund will reimburse Fund 13 in the amount of approx. \$0.5 million each year for a five year period.

S7a. Post-employment Benefits Other than Pensions

- *Finding:* There have been changes since budget adoption in OPEB liabilities.
- *Explanation:* As of July 1, 2011 Actuarial Valuation Report, the OPEB actuarial accrued liability has changed to \$120,452,385. The Actuarial Accrued Liability is the liability or obligation for benefits earned through the valuation date, based on certain actuarial methods and assumptions.

S7b. Other Self-Insurance Benefits (Workers' Compensation)

- *Finding:* There have been changes since budget adoption in Workers' Compensation liabilities.
- *Explanation:* As of August 14, 2012 Actuarial Study, the Workers' Compensation accrued liability has decreased by approximately \$3.1 million to \$18,216,871. The change is primarily due to decrease in the reported case reserves.

A2. Independent Position Control

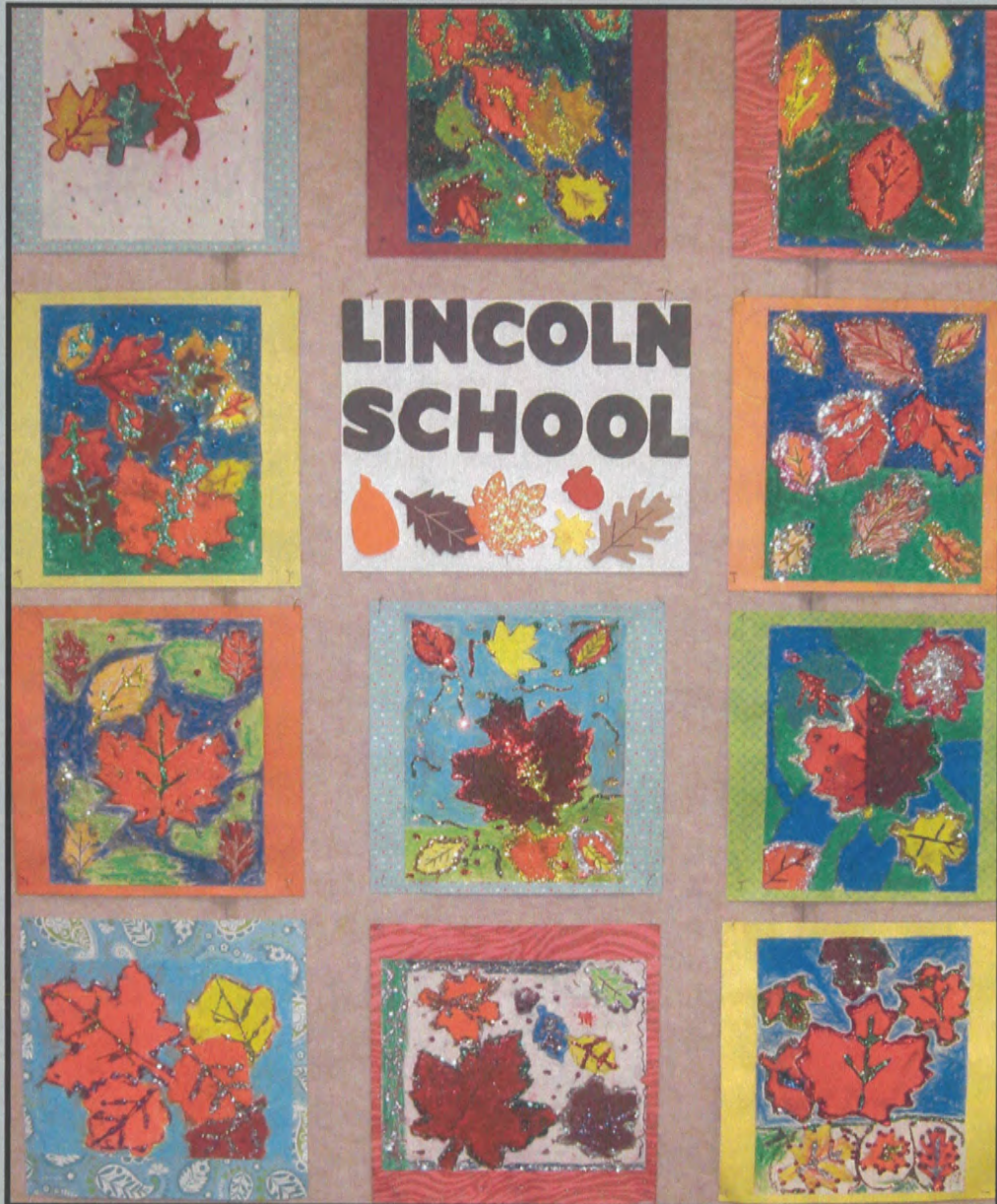
- *Finding:* The personnel position control is independent from the payroll system.
- *Explanation:* The District's Human Resources and Position Control modules are interfaced with the County Payroll system.

A7. Independent Financial System

- *Finding:* The District's financial system is independent from the county office system.
- *Explanation:* While our financial systems are independent, the District and our County office work closely to ensure that our records are in sync. Strong financial controls are in place both at the District and County office.

Operating Funds

Unrestricted and Restricted



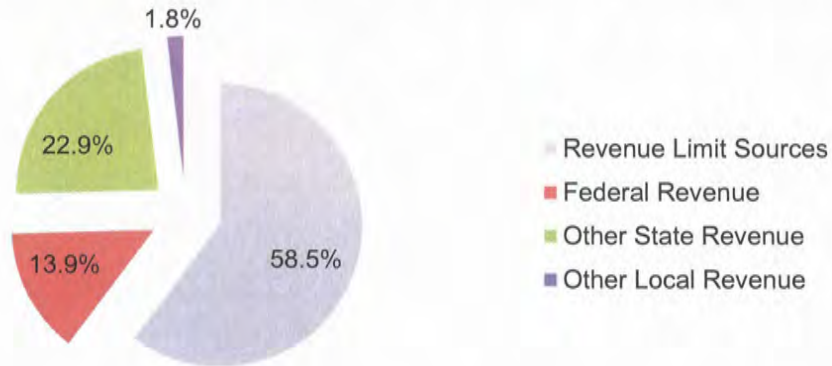
Artwork created by the Santa Ana Unified School District students from Lincoln Elementary School.

COMBINED GENERAL FUND (01)

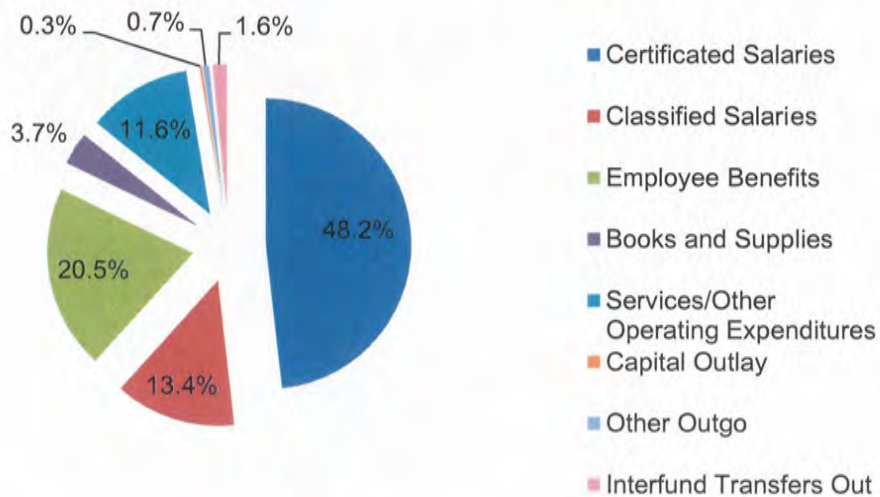
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from the State (81.4%). Total projected revenue is \$459.8 million. In addition, the Board of Education has approved the interfund transfers from Fund 17 to Fund 01 for approximately \$13.6 million to serve as a budget reduction solution for 2012-13.



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 (82.1%). Total projected expenditure is \$498.4 million.



The District relies heavily on State revenue to run its daily operations in educating our students. The District is projected to spend approximately \$25.0 million more than its anticipated revenue by June 30, 2013. Thus, the projected fund balance will be reduced to approximately \$45.7 million.

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	276,717,212.00	276,717,212.00	34,277,255.77	276,780,374.00	63,162.00	0.0%
2) Federal Revenue		8100-8299	61,316,777.58	61,316,777.58	10,268,844.62	65,860,194.61	4,543,417.03	7.4%
3) Other State Revenue		8300-8599	105,427,007.75	105,427,007.75	29,216,702.34	108,584,921.82	3,157,914.07	3.0%
4) Other Local Revenue		8600-8799	8,023,546.64	8,023,546.64	1,087,114.57	8,539,346.49	515,799.85	6.4%
5) TOTAL, REVENUES			451,484,543.97	451,484,543.97	74,849,917.30	459,764,836.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	233,765,891.54	233,765,891.54	64,909,727.02	240,185,098.20	(6,419,206.66)	-2.7%
2) Classified Salaries		2000-2999	66,132,189.12	66,132,189.12	13,231,130.74	66,936,185.91	(803,996.79)	-1.2%
3) Employee Benefits		3000-3999	99,829,992.35	99,829,992.35	28,232,868.87	102,205,360.21	(2,375,367.86)	-2.4%
4) Books and Supplies		4000-4999	18,004,231.25	18,004,231.25	4,873,150.41	18,355,573.87	(351,342.62)	-2.0%
5) Services and Other Operating Expenditures		5000-5999	54,554,110.86	54,554,110.86	16,084,112.32	57,586,055.78	(3,031,944.92)	-5.6%
6) Capital Outlay		6000-6999	789,284.25	789,284.25	662,062.14	1,318,345.19	(529,060.94)	-67.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,817,653.28	4,817,653.28	395,523.00	4,624,692.43	192,960.85	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,056,317.00)	(1,056,317.00)	(155,600.00)	(1,057,394.00)	1,077.00	-0.1%
9) TOTAL, EXPENDITURES			476,837,035.65	476,837,035.65	128,232,774.30	490,153,917.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(25,352,491.68)	(25,352,491.68)	(53,382,857.00)	(30,389,080.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,632,275.99	13,632,275.99	13,636,517.65	13,643,899.88	11,623.89	0.1%
b) Transfers Out		7600-7629	6,100,717.94	6,100,717.94	694,029.38	8,210,225.01	(2,109,507.07)	-34.6%
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			7,531,558.05	7,531,558.05	12,942,488.27	5,433,674.87		

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,820,933.63)	(17,820,933.63)	(40,440,368.73)	(24,955,405.80)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,614,639.35	70,614,639.35		70,614,639.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,614,639.35	70,614,639.35		70,614,639.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,614,639.35	70,614,639.35		70,614,639.35		
2) Ending Balance, June 30 (E + F1e)			52,793,705.72	52,793,705.72		45,659,233.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			10,007,728.16	10,007,728.16		7,722,902.54		
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	31,977,222.49	31,977,222.49		26,819,048.16		
010032 Civic Center	0000	9780						
010718 Preventative Maintenance	0000	9780						
010801 CalSafe	0000	9780		263,768.38				
010802 Community Day	0000	9780		98,330.30				
010803 Instructional Materials	0000	9780		5,653,456.84				
010000 Budget Reduction Solution	0000	9780		25,961,666.97				
010032 Civic Center	0000	9780				258,809.05		
010718 Preventative Maintenance	0000	9780				573,740.00		
010801 CalSafe	0000	9780				263,768.38		
010802 Community Day	0000	9780				436,919.70		
010803 Instructional Materials	0000	9780				3,727,663.70		
010000 Budget Reduction Solution	0000	9780				21,558,147.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,658,755.07	9,658,755.07		9,967,282.85		
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)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	205,865,686.00	205,865,686.00	27,808,194.26	189,034,849.00	(16,830,837.00)	-8.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	638,585.00	638,585.00	0.00	638,585.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	72,578,051.00	72,578,051.00	0.00	73,648,261.00	1,070,210.00	1.5%
Unsecured Roll Taxes		8042	4,662,110.00	4,662,110.00	3,337,848.04	4,577,251.00	(84,859.00)	-1.8%
Prior Years' Taxes		8043	1,702,791.00	1,702,791.00	1,742,624.50	1,791,553.00	88,762.00	5.2%
Supplemental Taxes		8044	1,200,791.00	1,200,791.00	846,151.37	2,344,149.00	1,143,358.00	95.2%
Education Revenue Augmentation Fund (ERAF)		8045	(5,391,235.00)	(5,391,235.00)	1,091,208.61	(2,046,186.00)	3,345,049.00	-62.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	497,119.66	11,719,151.00	11,719,151.00	New
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-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			281,256,779.00	281,256,779.00	35,323,146.44	281,707,613.00	450,834.00	0.2%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(10,874,127.89)	(10,874,127.89)	0.00	(10,860,099.92)	14,027.97	-0.1%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	10,874,127.89	10,874,127.89	0.00	10,860,099.92	(14,027.97)	-0.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	346,235.00	346,235.00	141,608.33	318,972.00	(27,263.00)	-7.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,885,802.00)	(4,885,802.00)	(1,187,499.00)	(5,246,211.00)	(360,409.00)	7.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			276,717,212.00	276,717,212.00	34,277,255.77	276,780,374.00	63,162.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,774,808.00	9,774,808.00	0.00	9,743,831.00	(30,977.00)	-0.3%
Special Education Discretionary Grants		8182	1,463,497.00	1,463,497.00	2,860.65	1,660,034.00	196,537.00	13.4%
Child Nutrition Programs		8220	1,260,600.00	1,260,600.00	0.00	105,970.00	(1,154,630.00)	-91.6%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	15,907,216.00	15,907,216.00	3,585,138.40	18,891,418.33	2,984,202.33	18.8%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	16,921,106.00	16,921,106.00	3,878,149.55	17,989,819.18	1,068,713.18	6.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,822,235.20	2,822,235.20	631,523.60	4,390,469.02	1,568,233.82	55.6%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	3,468,769.00	3,468,769.00	803,265.76	4,139,736.78	670,967.78	19.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	442,966.00	442,966.00	0.00	442,966.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	9,255,580.38	9,255,580.38	1,367,906.66	8,495,950.30	(759,630.08)	-8.2%
TOTAL, FEDERAL REVENUE			61,316,777.58	61,316,777.58	10,268,844.62	65,860,194.61	4,543,417.03	7.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	27,198,337.00	27,198,337.00	5,304,282.86	27,039,543.00	(158,794.00)	-0.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	907,328.00	907,328.00	81,659.64	907,328.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	16,749,838.00	16,749,838.00	3,393,357.00	16,749,838.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,000,247.00	1,000,247.00	90,022.36	1,000,247.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	392,571.00	392,571.00	77,009.72	392,571.00	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	9,000,000.00	9,000,000.00	2,664,492.00	9,000,000.00	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	57,168.00	57,168.00	57,168.00	New
Lottery - Unrestricted and Instructional Materi		8560	7,641,033.75	7,641,033.75	589,987.82	8,891,973.82	1,250,940.07	16.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,356,410.00	8,356,410.00	5,368,060.91	8,258,555.00	(97,855.00)	-1.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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)
Quality Education Investment Act	7400	8590	4,982,700.00	4,982,700.00	3,783,520.00	4,729,400.00	(253,300.00)	-5.1%
All Other State Revenue	All Other	8590	29,198,543.00	29,198,543.00	7,807,142.03	31,558,298.00	2,359,755.00	8.1%
TOTAL, OTHER STATE REVENUE			105,427,007.75	105,427,007.75	29,216,702.34	108,584,921.82	3,157,914.07	3.0%
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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	50,000.00	50,000.00	14,783.18	50,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,149,336.40	1,149,336.40	311,327.40	1,149,336.40	0.00	0.0%
Interest		8660	200,000.00	200,000.00	53,768.81	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								
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%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	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-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,478,986.24	2,478,986.24	707,235.18	3,121,076.09	642,089.85	25.9%
Tuition		8710	805,053.00	805,053.00	0.00	805,053.00	0.00	0.0%
All Other Transfers In		8781-8783	3,340,171.00	3,340,171.00	0.00	3,213,881.00	(126,290.00)	-3.8%
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%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,023,546.64	8,023,546.64	1,087,114.57	8,539,346.49	515,799.85	6.4%
TOTAL, REVENUES			451,484,543.97	451,484,543.97	74,849,917.30	459,764,836.92	8,280,292.95	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	188,690,966.90	188,690,966.90	50,959,825.84	194,080,166.92	(5,389,200.02)	-2.9%
Certificated Pupil Support Salaries		1200	11,890,688.53	11,890,688.53	3,514,877.29	12,620,417.85	(729,729.32)	-6.1%
Certificated Supervisors' and Administrators' Salaries		1300	18,073,789.75	18,073,789.75	5,849,779.85	18,118,018.33	(44,228.58)	-0.2%
Other Certificated Salaries		1900	15,110,446.36	15,110,446.36	4,585,244.04	15,366,495.10	(256,048.74)	-1.7%
TOTAL, CERTIFICATED SALARIES			233,765,891.54	233,765,891.54	64,909,727.02	240,185,098.20	(6,419,206.66)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,915,362.87	15,915,362.87	2,529,425.68	16,180,142.80	(264,779.93)	-1.7%
Classified Support Salaries		2200	22,656,232.15	22,656,232.15	4,935,208.17	22,932,348.23	(276,116.08)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	3,165,539.28	3,165,539.28	753,328.67	3,190,768.07	(25,228.79)	-0.8%
Clerical, Technical and Office Salaries		2400	21,194,656.88	21,194,656.88	4,409,362.28	21,400,274.45	(205,617.57)	-1.0%
Other Classified Salaries		2900	3,200,397.94	3,200,397.94	603,805.94	3,232,652.36	(32,254.42)	-1.0%
TOTAL, CLASSIFIED SALARIES			66,132,189.12	66,132,189.12	13,231,130.74	66,936,185.91	(803,996.79)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,872,039.58	18,872,039.58	3,627,717.10	19,526,418.38	(654,378.80)	-3.5%
PERS		3201-3202	7,450,885.05	7,450,885.05	1,648,445.54	7,734,250.20	(283,365.15)	-3.8%
OASDI/Medicare/Alternative		3301-3302	8,090,510.24	8,090,510.24	1,916,040.49	8,503,582.61	(413,072.37)	-5.1%
Health and Welfare Benefits		3401-3402	45,433,561.88	45,433,561.88	14,359,303.13	46,330,381.61	(896,819.73)	-2.0%
Unemployment Insurance		3501-3502	3,336,955.00	3,336,955.00	651,909.48	3,452,358.16	(115,403.16)	-3.5%
Workers' Compensation		3601-3602	6,010,834.44	6,010,834.44	1,492,177.48	5,865,581.07	145,253.37	2.4%
OPEB, Allocated		3701-3702	8,114,620.74	8,114,620.74	2,128,793.95	8,301,326.65	(186,705.91)	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	230,996.59	230,996.59	112,072.87	201,872.70	29,123.89	12.6%
Other Employee Benefits		3901-3902	2,289,588.83	2,289,588.83	2,296,208.63	2,289,588.83	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			99,829,992.35	99,829,992.35	28,232,668.67	102,205,360.21	(2,375,367.86)	-2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300,882.50	1,300,882.50	736,342.42	1,289,352.78	11,529.72	0.9%
Books and Other Reference Materials		4200	17,114.36	17,114.36	33,553.91	123,594.20	(106,479.84)	-622.2%
Materials and Supplies		4300	15,332,671.41	15,332,671.41	2,936,929.23	13,952,978.63	1,379,692.78	9.0%
Noncapitalized Equipment		4400	1,353,562.98	1,353,562.98	1,166,324.85	2,989,648.26	(1,636,085.28)	-120.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,004,231.25	18,004,231.25	4,873,150.41	18,355,573.87	(351,342.62)	-2.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	23,566,321.13	23,566,321.13	4,814,233.27	25,204,067.10	(1,637,745.97)	-6.9%
Travel and Conferences		5200	1,025,228.48	1,025,228.48	237,327.56	1,137,440.49	(112,212.01)	-10.9%
Dues and Memberships		5300	225,803.19	225,803.19	119,892.96	299,835.09	(74,031.90)	-32.8%
Insurance		5400-5450	2,730,576.34	2,730,576.34	2,711,856.34	2,730,658.34	(82.00)	0.0%
Operations and Housekeeping Services		5500	9,118,176.74	9,118,176.74	3,612,021.82	8,687,994.00	430,182.74	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,584,565.46	4,584,565.46	1,789,410.99	4,854,179.32	(269,613.86)	-5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(762,348.00)	(762,348.00)	(183,190.88)	(762,348.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,250,948.78	13,250,948.78	2,871,731.86	14,544,240.39	(1,293,291.61)	-9.8%
Communications		5900	814,838.74	814,838.74	110,828.40	889,989.05	(75,150.31)	-9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,554,110.86	54,554,110.86	16,084,112.32	57,586,055.78	(3,031,944.92)	-5.6%

2012-13 First Interim
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Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	90,000.00	90,000.00	1,239.13	29,580.00	60,420.00	67.1%
Land Improvements		6170	0.00	0.00	38,850.00	38,800.00	(38,800.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	58,002.99	143,500.00	(143,500.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	699,284.25	699,284.25	563,970.02	1,106,465.19	(407,180.94)	-58.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			789,284.25	789,284.25	662,062.14	1,318,345.19	(529,060.94)	-67.0%
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%
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	420,000.00	420,000.00	0.00	420,000.00	0.00	0.0%
Payments to County Offices		7142	3,051,000.00	3,051,000.00	395,523.00	3,051,000.00	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	111,086.28	111,086.28	0.00	111,086.28	0.00	0.0%
Other Debt Service - Principal		7439	1,153,724.00	1,153,724.00	0.00	960,763.15	192,960.85	16.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,817,653.28	4,817,653.28	395,523.00	4,624,692.43	192,960.85	4.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,056,317.00)	(1,056,317.00)	(155,600.00)	(1,057,394.00)	1,077.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,056,317.00)	(1,056,317.00)	(155,600.00)	(1,057,394.00)	1,077.00	-0.1%
TOTAL, EXPENDITURES			476,837,035.65	476,837,035.65	128,232,774.30	490,153,917.59	(13,316,881.94)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	13,632,275.99	13,632,275.99	13,636,517.65	13,643,899.88	11,623.89	0.1%
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			13,632,275.99	13,632,275.99	13,636,517.65	13,643,899.88	11,623.89	0.1%
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: Deferred Maintenance Fund		7615	1,997,475.89	1,997,475.89	0.00	1,997,475.89	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	479,743.00	(479,743.00)	New
Other Authorized Interfund Transfers Out		7619	4,103,242.05	4,103,242.05	694,029.38	5,733,006.12	(1,629,764.07)	-39.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,100,717.94	6,100,717.94	694,029.38	8,210,225.01	(2,109,507.07)	-34.6%
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		
Transfers of Restricted Balances		8997	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)			7,531,558.05	7,531,558.05	12,942,488.27	5,433,674.87	2,097,883.18	-27.9%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
5640	Medi-Cal Billing Option	731,832.90
6300	Lottery: Instructional Materials	1,044,957.57
6510	Special Ed: Early Ed Individuals with Excepti	4,392.75
6512	Special Ed: Mental Health Services	1,824,174.73
7090	Economic Impact Aid (EIA)	2,525,924.28
9010	Other Restricted Local	1,591,620.31
Total, Restricted Balance		<u>7,722,902.54</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	265,843,084.11	265,843,084.11	34,277,255.77	265,920,274.08	77,189.97	0.0%
2) Federal Revenue		8100-8299	2,009,756.82	2,009,756.82	455,592.97	645,170.82	(1,364,586.00)	-67.9%
3) Other State Revenue		8300-8599	40,849,367.00	40,849,367.00	9,196,712.95	42,961,125.55	2,111,758.55	5.2%
4) Other Local Revenue		8600-8799	5,018,609.40	5,018,609.40	410,998.36	4,892,319.40	(126,290.00)	-2.5%
5) TOTAL, REVENUES			313,720,817.33	313,720,817.33	44,340,560.05	314,418,889.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	163,691,533.03	163,691,533.03	45,852,902.92	165,703,899.67	(2,012,366.64)	-1.2%
2) Classified Salaries		2000-2999	38,933,756.88	38,933,756.88	7,991,001.44	39,309,876.37	(376,119.49)	-1.0%
3) Employee Benefits		3000-3999	66,843,518.54	66,843,518.54	19,527,849.80	67,885,927.80	(1,042,409.26)	-1.6%
4) Books and Supplies		4000-4999	4,059,538.14	4,059,538.14	1,580,134.55	5,021,513.31	(961,975.17)	-23.7%
5) Services and Other Operating Expenditures		5000-5999	20,289,896.75	20,289,896.75	8,817,213.96	19,359,174.37	930,722.38	4.6%
6) Capital Outlay		6000-6999	569,604.25	569,604.25	288,131.31	640,707.12	(71,102.87)	-12.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	251,524.00	251,524.00	0.00	58,563.15	192,960.85	76.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,754,307.76)	(3,754,307.76)	(155,600.00)	(3,865,536.01)	111,228.25	-3.0%
9) TOTAL, EXPENDITURES			290,885,063.83	290,885,063.83	83,901,633.98	294,114,125.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,835,753.50	22,835,753.50	(39,561,073.93)	20,304,764.07		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,632,275.99	13,632,275.99	13,636,517.65	13,643,899.88	11,623.89	0.1%
b) Transfers Out		7600-7629	4,103,242.05	4,103,242.05	694,029.38	6,212,749.12	(2,109,507.07)	-51.4%
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	(50,961,067.21)	(50,961,067.21)	(11,489.23)	(51,181,841.15)	(220,773.94)	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,432,033.27)	(41,432,033.27)	12,930,999.04	(43,750,690.39)		

Description	Resource Codes	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)			(18,596,279.77)	(18,596,279.77)	(26,630,074.89)	(23,445,926.32)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,382,257.33	61,382,257.33		61,382,257.33	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)			61,382,257.33	61,382,257.33		61,382,257.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,382,257.33	61,382,257.33		61,382,257.33		
2) Ending Balance, June 30 (E + F1e)			42,785,977.56	42,785,977.56		37,936,331.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	31,977,222.49	31,977,222.49		26,819,048.16		
010032 Civic Center	0000	9780						
010718 Preventative Maintenance	0000	9780						
010801 CalSafe	0000	9780		263,768.38				
010802 Community Day	0000	9780		98,330.30				
010803 Instructional Materials	0000	9780		5,653,456.84				
010000 Budget Reduction Solution	0000	9780		25,961,666.97				
010032 Civic Center	0000	9780				258,809.05		
010718 Preventative Maintenance	0000	9780				573,740.00		
010801 CalSafe	0000	9780				263,768.38		
010802 Community Day	0000	9780				436,919.70		
010803 Instructional Materials	0000	9780				3,727,663.70		
010000 Budget Reduction Solution	0000	9780				21,558,147.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,658,755.07	9,658,755.07		9,967,282.85		
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)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	205,865,686.00	205,865,686.00	27,808,194.26	189,034,849.00	(16,830,837.00)	-8.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	638,585.00	638,585.00	0.00	638,585.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	72,578,051.00	72,578,051.00	0.00	73,648,261.00	1,070,210.00	1.5%
Unsecured Roll Taxes		8042	4,662,110.00	4,662,110.00	3,337,848.04	4,577,251.00	(84,859.00)	-1.8%
Prior Years' Taxes		8043	1,702,791.00	1,702,791.00	1,742,624.50	1,791,553.00	88,762.00	5.2%
Supplemental Taxes		8044	1,200,791.00	1,200,791.00	846,151.37	2,344,149.00	1,143,358.00	95.2%
Education Revenue Augmentation Fund (ERAF)		8045	(5,391,235.00)	(5,391,235.00)	1,091,208.61	(2,046,186.00)	3,345,049.00	-62.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	497,119.66	11,719,151.00	11,719,151.00	New
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-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			281,256,779.00	281,256,779.00	35,323,146.44	281,707,613.00	450,834.00	0.2%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(10,874,127.89)	(10,874,127.89)	0.00	(10,860,099.92)	14,027.97	-0.1%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	346,235.00	346,235.00	141,608.33	318,972.00	(27,263.00)	-7.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,885,802.00)	(4,885,802.00)	(1,187,499.00)	(5,246,211.00)	(360,409.00)	7.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			265,843,084.11	265,843,084.11	34,277,255.77	265,920,274.08	77,189.97	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	2,009,756.82	2,009,756.82	455,592.97	645,170.82	(1,364,586.00)	-67.9%
TOTAL, FEDERAL REVENUE			2,009,756.82	2,009,756.82	455,592.97	645,170.82	(1,364,586.00)	-67.9%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	9,000,000.00	9,000,000.00	2,664,492.00	9,000,000.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	57,168.00	57,168.00	57,168.00	New
Lottery - Unrestricted and Instructional Materials		8560	6,360,790.00	6,360,790.00	291,241.55	6,975,957.55	615,167.55	9.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	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)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	25,488,577.00	25,488,577.00	6,183,811.40	26,928,000.00	1,439,423.00	5.6%
TOTAL, OTHER STATE REVENUE			40,849,367.00	40,849,367.00	9,196,712.95	42,961,125.55	2,111,758.55	5.2%
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 RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	50,000.00	50,000.00	14,783.18	50,000.00	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	577,538.40	577,538.40	117,027.69	577,538.40	0.00	0.0%
Interest		8660	200,000.00	200,000.00	53,768.81	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								
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		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	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-Revenue Limit (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	850,900.00	850,900.00	225,418.88	850,900.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	3,340,171.00	3,340,171.00	0.00	3,213,881.00	(126,290.00)	-3.8%
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%

Description	Resource Codes	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)
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			5,018,609.40	5,018,609.40	410,998.36	4,892,319.40	(126,290.00)	-2.5%
TOTAL, REVENUES			313,720,817.33	313,720,817.33	44,340,560.05	314,418,889.85	698,072.52	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	142,466,126.33	142,466,126.33	39,111,635.47	144,676,251.37	(2,210,125.04)	-1.6%
Certificated Pupil Support Salaries		1200	4,629,953.28	4,629,953.28	1,359,026.92	4,487,257.82	142,695.46	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	14,200,629.57	14,200,629.57	4,640,987.60	14,337,044.59	(136,415.02)	-1.0%
Other Certificated Salaries		1900	2,394,823.85	2,394,823.85	741,252.93	2,203,345.89	191,477.96	8.0%
TOTAL, CERTIFICATED SALARIES			163,691,533.03	163,691,533.03	45,852,902.92	165,703,899.67	(2,012,366.64)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,314,109.02	1,314,109.02	128,795.03	1,333,190.26	(19,081.24)	-1.5%
Classified Support Salaries		2200	15,032,437.01	15,032,437.01	3,234,050.86	15,396,596.24	(364,159.23)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	2,416,765.28	2,416,765.28	608,392.13	2,425,875.34	(9,110.06)	-0.4%
Clerical, Technical and Office Salaries		2400	18,102,348.74	18,102,348.74	3,654,499.13	18,070,721.70	31,627.04	0.2%
Other Classified Salaries		2900	2,068,096.83	2,068,096.83	365,264.29	2,083,492.83	(15,396.00)	-0.7%
TOTAL, CLASSIFIED SALARIES			38,933,756.88	38,933,756.88	7,991,001.44	39,309,876.37	(376,119.49)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,331,007.08	13,331,007.08	2,137,428.42	13,596,951.89	(265,944.81)	-2.0%
PERS		3201-3202	4,335,797.11	4,335,797.11	1,037,371.07	4,446,912.61	(111,115.50)	-2.6%
OASDI/Medicare/Alternative		3301-3302	5,000,080.38	5,000,080.38	1,249,161.04	5,265,387.42	(265,307.04)	-5.3%
Health and Welfare Benefits		3401-3402	29,987,111.25	29,987,111.25	9,862,184.53	30,569,608.05	(582,496.80)	-1.9%
Unemployment Insurance		3501-3502	2,250,747.79	2,250,747.79	388,362.11	2,289,652.69	(38,904.90)	-1.7%
Workers' Compensation		3601-3602	4,052,278.42	4,052,278.42	1,031,277.35	3,894,630.81	157,647.61	3.9%
OPEB, Allocated		3701-3702	5,490,503.76	5,490,503.76	1,470,946.14	5,529,782.70	(39,278.94)	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	106,403.92	106,403.92	54,910.51	3,412.80	102,991.12	96.8%
Other Employee Benefits		3901-3902	2,289,588.83	2,289,588.83	2,296,208.63	2,289,588.83	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,843,518.54	66,843,518.54	19,527,849.80	67,885,927.80	(1,042,409.26)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,638.75	20,638.75	13,516.50	34,109.03	(13,470.28)	-65.3%
Books and Other Reference Materials		4200	17,114.36	17,114.36	2,880.73	26,777.68	(9,663.32)	-56.5%
Materials and Supplies		4300	3,641,338.82	3,641,338.82	1,408,866.82	4,307,271.76	(665,932.94)	-18.3%
Noncapitalized Equipment		4400	380,446.21	380,446.21	154,870.50	653,354.84	(272,908.63)	-71.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,059,538.14	4,059,538.14	1,580,134.55	5,021,513.31	(961,975.17)	-23.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	738,157.12	738,157.12	135,222.85	721,011.37	17,145.75	2.3%
Travel and Conferences		5200	378,805.38	378,805.38	52,974.38	336,409.29	42,396.09	11.2%
Dues and Memberships		5300	214,603.19	214,603.19	116,736.01	290,360.99	(75,757.80)	-35.3%
Insurance		5400-5450	2,728,788.34	2,728,788.34	2,709,986.34	2,728,788.34	0.00	0.0%
Operations and Housekeeping Services		5500	8,723,403.70	8,723,403.70	3,579,987.70	8,302,520.96	420,882.74	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,573,628.35	2,573,628.35	1,156,464.13	2,783,946.44	(210,318.09)	-8.2%
Transfers of Direct Costs		5710	(195,063.60)	(195,063.60)	(243,848.79)	(872,840.91)	677,777.31	-347.5%
Transfers of Direct Costs - Interfund		5750	(762,348.00)	(762,348.00)	(183,166.13)	(762,348.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,212,582.27	5,212,582.27	1,382,943.20	5,071,250.73	141,331.54	2.7%
Communications		5900	677,340.00	677,340.00	109,914.27	760,075.16	(82,735.16)	-12.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,289,896.75	20,289,896.75	8,817,213.96	19,359,174.37	930,722.38	4.6%

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	90,000.00	90,000.00	1,239.13	29,580.00	60,420.00	67.1%
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	21,650.00	8,800.00	(8,800.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	479,604.25	479,604.25	265,242.18	602,327.12	(122,722.87)	-25.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			569,604.25	569,604.25	288,131.31	640,707.12	(71,102.87)	-12.5%
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	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%
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	58,563.15	192,960.85	76.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			251,524.00	251,524.00	0.00	58,563.15	192,960.85	76.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,697,990.76)	(2,697,990.76)	0.00	(2,808,142.01)	110,151.25	-4.1%
Transfers of Indirect Costs - Interfund		7350	(1,056,317.00)	(1,056,317.00)	(155,600.00)	(1,057,394.00)	1,077.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,754,307.76)	(3,754,307.76)	(155,600.00)	(3,865,536.01)	111,228.25	-3.0%
TOTAL, EXPENDITURES			290,885,063.83	290,885,063.83	83,901,633.98	294,114,125.78	(3,229,061.95)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	13,632,275.99	13,632,275.99	13,636,517.65	13,643,899.88	11,623.89	0.1%
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			13,632,275.99	13,632,275.99	13,636,517.65	13,643,899.88	11,623.89	0.1%
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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	479,743.00	(479,743.00)	New
Other Authorized Interfund Transfers Out		7619	4,103,242.05	4,103,242.05	694,029.38	5,733,006.12	(1,629,764.07)	-39.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,103,242.05	4,103,242.05	694,029.38	6,212,749.12	(2,109,507.07)	-51.4%
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	(50,961,067.21)	(50,961,067.21)	(20,005.08)	(51,190,357.00)	(229,289.79)	0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	8,515.85	8,515.85	8,515.85	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(50,961,067.21)	(50,961,067.21)	(11,489.23)	(51,181,841.15)	(220,773.94)	0.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(41,432,033.27)	(41,432,033.27)	12,930,999.04	(43,750,690.39)	(2,318,657.12)	5.6%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	10,874,127.89	10,874,127.89	0.00	10,860,099.92	(14,027.97)	-0.1%
2) Federal Revenue		8100-8299	59,307,020.76	59,307,020.76	9,813,251.65	65,215,023.79	5,908,003.03	10.0%
3) Other State Revenue		8300-8599	64,577,640.75	64,577,640.75	20,019,989.39	65,623,796.27	1,046,155.52	1.6%
4) Other Local Revenue		8600-8799	3,004,937.24	3,004,937.24	676,116.21	3,647,027.09	642,089.85	21.4%
5) TOTAL, REVENUES			137,763,726.64	137,763,726.64	30,509,357.25	145,345,947.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	70,074,358.51	70,074,358.51	19,056,824.10	74,481,198.53	(4,406,840.02)	-6.3%
2) Classified Salaries		2000-2999	27,198,432.24	27,198,432.24	5,240,129.30	27,626,309.54	(427,877.30)	-1.6%
3) Employee Benefits		3000-3999	32,986,473.81	32,986,473.81	8,704,818.87	34,319,432.41	(1,332,958.60)	-4.0%
4) Books and Supplies		4000-4999	13,944,693.11	13,944,693.11	3,293,015.86	13,334,060.56	610,632.55	4.4%
5) Services and Other Operating Expenditures		5000-5999	34,264,214.11	34,264,214.11	7,266,898.36	38,226,881.41	(3,962,667.30)	-11.6%
6) Capital Outlay		6000-6999	219,680.00	219,680.00	373,930.83	677,638.07	(457,958.07)	-208.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,566,129.28	4,566,129.28	395,523.00	4,566,129.28	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,697,990.76	2,697,990.76	0.00	2,808,142.01	(110,151.25)	-4.1%
9) TOTAL, EXPENDITURES			185,951,971.82	185,951,971.82	44,331,140.32	196,039,791.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(48,188,245.18)	(48,188,245.18)	(13,821,783.07)	(50,693,844.74)		
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	1,997,475.89	1,997,475.89	0.00	1,997,475.89	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	50,961,067.21	50,961,067.21	11,489.23	51,181,841.15	220,773.94	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,963,591.32	48,963,591.32	11,489.23	49,184,365.26		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			775,346.14	775,346.14	(13,810,293.84)	(1,509,479.48)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	9,232,382.02	9,232,382.02	9,232,382.02	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				9,232,382.02	9,232,382.02	9,232,382.02		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				9,232,382.02	9,232,382.02	9,232,382.02		
2) Ending Balance, June 30 (E + F1e)				10,007,728.16	10,007,728.16	7,722,902.54		
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	10,007,728.16	10,007,728.16	7,722,902.54		
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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	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-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	10,874,127.89	10,874,127.89	0.00	10,860,099.92	(14,027.97)	-0.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
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%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			10,874,127.89	10,874,127.89	0.00	10,860,099.92	(14,027.97)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,774,808.00	9,774,808.00	0.00	9,743,831.00	(30,977.00)	-0.3%
Special Education Discretionary Grants		8182	1,463,497.00	1,463,497.00	2,860.65	1,660,034.00	196,537.00	13.4%
Child Nutrition Programs		8220	1,260,600.00	1,260,600.00	0.00	105,970.00	(1,154,630.00)	-91.6%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	15,907,216.00	15,907,216.00	3,585,138.40	18,891,418.33	2,984,202.33	18.8%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	16,921,106.00	16,921,106.00	3,878,149.55	17,989,819.18	1,068,713.18	6.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,822,235.20	2,822,235.20	631,523.60	4,390,469.02	1,568,233.82	55.6%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	3,468,769.00	3,468,769.00	803,265.76	4,139,736.78	670,967.78	19.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	442,966.00	442,966.00	0.00	442,966.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	7,245,823.56	7,245,823.56	912,313.69	7,850,779.48	604,955.92	8.3%
TOTAL, FEDERAL REVENUE			59,307,020.76	59,307,020.76	9,813,251.65	65,215,023.79	5,908,003.03	10.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	27,198,337.00	27,198,337.00	5,304,282.86	27,039,543.00	(158,794.00)	-0.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	907,328.00	907,328.00	81,659.64	907,328.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	16,749,838.00	16,749,838.00	3,393,357.00	16,749,838.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,000,247.00	1,000,247.00	90,022.36	1,000,247.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	392,571.00	392,571.00	77,009.72	392,571.00	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
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 Mater		8560	1,280,243.75	1,280,243.75	298,746.27	1,916,016.27	635,772.52	49.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,356,410.00	8,356,410.00	5,368,060.91	8,258,555.00	(97,855.00)	-1.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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)
Quality Education Investment Act	7400	8590	4,982,700.00	4,982,700.00	3,783,520.00	4,729,400.00	(253,300.00)	-5.1%
All Other State Revenue	All Other	8590	3,709,966.00	3,709,966.00	1,623,330.63	4,630,298.00	920,332.00	24.8%
TOTAL, OTHER STATE REVENUE			64,577,640.75	64,577,640.75	20,019,989.39	65,623,796.27	1,046,155.52	1.6%
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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit 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	571,798.00	571,798.00	194,299.71	571,798.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	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-Revenue Limit (50%)		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	1,628,086.24	1,628,086.24	481,816.50	2,270,176.09	642,089.85	39.4%
Tuition		8710	805,053.00	805,053.00	0.00	805,053.00	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%

Description	Resource Codes	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)
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			3,004,937.24	3,004,937.24	676,116.21	3,647,027.09	642,089.85	21.4%
TOTAL, REVENUES			137,763,726.64	137,763,726.64	30,509,357.25	145,345,947.07	7,582,220.43	5.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	46,224,840.57	46,224,840.57	11,848,190.37	49,403,915.55	(3,179,074.98)	-6.9%
Certificated Pupil Support Salaries		1200	7,260,735.25	7,260,735.25	2,155,850.37	8,133,160.03	(872,424.78)	-12.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,873,160.18	3,873,160.18	1,208,792.25	3,780,973.74	92,186.44	2.4%
Other Certificated Salaries		1900	12,715,622.51	12,715,622.51	3,843,991.11	13,163,149.21	(447,526.70)	-3.5%
TOTAL, CERTIFICATED SALARIES			70,074,358.51	70,074,358.51	19,056,824.10	74,481,198.53	(4,406,840.02)	-6.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,601,253.85	14,601,253.85	2,400,630.65	14,846,952.54	(245,698.69)	-1.7%
Classified Support Salaries		2200	7,623,795.14	7,623,795.14	1,701,157.31	7,535,751.99	88,043.15	1.2%
Classified Supervisors' and Administrators' Salaries		2300	748,774.00	748,774.00	144,936.54	764,892.73	(16,118.73)	-2.2%
Clerical, Technical and Office Salaries		2400	3,092,308.14	3,092,308.14	754,863.15	3,329,552.75	(237,244.61)	-7.7%
Other Classified Salaries		2900	1,132,301.11	1,132,301.11	238,541.65	1,149,159.53	(16,858.42)	-1.5%
TOTAL, CLASSIFIED SALARIES			27,198,432.24	27,198,432.24	5,240,129.30	27,626,309.54	(427,877.30)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,541,032.50	5,541,032.50	1,490,288.68	5,929,466.49	(388,433.99)	-7.0%
PERS		3201-3202	3,115,087.94	3,115,087.94	611,074.47	3,287,337.59	(172,249.65)	-5.5%
OASDI/Medicare/Alternative		3301-3302	3,090,429.86	3,090,429.86	666,879.45	3,238,195.19	(147,765.33)	-4.8%
Health and Welfare Benefits		3401-3402	15,446,450.63	15,446,450.63	4,497,118.60	15,760,773.56	(314,322.93)	-2.0%
Unemployment Insurance		3501-3502	1,086,207.21	1,086,207.21	263,547.37	1,162,705.47	(76,498.26)	-7.0%
Workers' Compensation		3601-3602	1,958,556.02	1,958,556.02	460,900.13	1,970,950.28	(12,394.24)	-0.6%
OPEB, Allocated		3701-3702	2,624,116.98	2,624,116.98	657,847.81	2,771,543.95	(147,426.97)	-5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	124,592.67	124,592.67	57,162.36	198,459.90	(73,867.23)	-59.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,986,473.81	32,986,473.81	8,704,818.87	34,319,432.41	(1,332,958.60)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,280,243.75	1,280,243.75	722,825.92	1,255,243.75	25,000.00	2.0%
Books and Other Reference Materials		4200	0.00	0.00	30,673.18	96,816.52	(96,816.52)	New
Materials and Supplies		4300	11,691,332.59	11,691,332.59	1,528,062.41	9,645,706.87	2,045,625.72	17.5%
Noncapitalized Equipment		4400	973,116.77	973,116.77	1,011,454.35	2,336,293.42	(1,363,176.65)	-140.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,944,693.11	13,944,693.11	3,293,015.86	13,334,060.56	610,632.55	4.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	22,828,164.01	22,828,164.01	4,679,010.42	24,483,055.73	(1,654,891.72)	-7.2%
Travel and Conferences		5200	646,423.10	646,423.10	184,353.18	801,031.20	(154,608.10)	-23.9%
Dues and Memberships		5300	11,200.00	11,200.00	3,156.95	9,474.10	1,725.90	15.4%
Insurance		5400-5450	1,788.00	1,788.00	1,870.00	1,870.00	(82.00)	-4.6%
Operations and Housekeeping Services		5500	394,773.04	394,773.04	32,034.12	385,473.04	9,300.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,010,937.11	2,010,937.11	632,946.86	2,070,232.88	(59,295.77)	-2.9%
Transfers of Direct Costs		5710	195,063.60	195,063.60	243,848.79	872,840.91	(677,777.31)	-347.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(24.75)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,038,366.51	8,038,366.51	1,488,788.66	9,472,989.66	(1,434,623.15)	-17.8%
Communications		5900	137,498.74	137,498.74	914.13	129,913.89	7,584.85	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,264,214.11	34,264,214.11	7,266,898.36	38,226,881.41	(3,962,667.30)	-11.6%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	38,850.00	38,800.00	(38,800.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	36,352.99	134,700.00	(134,700.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	219,680.00	219,680.00	298,727.84	504,138.07	(284,458.07)	-129.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			219,680.00	219,680.00	373,930.83	677,638.07	(457,958.07)	-208.5%
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	420,000.00	420,000.00	0.00	420,000.00	0.00	0.0%
Payments to County Offices		7142	3,051,000.00	3,051,000.00	395,523.00	3,051,000.00	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 Transfers	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	111,086.28	111,086.28	0.00	111,086.28	0.00	0.0%
Other Debt Service - Principal		7439	902,200.00	902,200.00	0.00	902,200.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,566,129.28	4,566,129.28	395,523.00	4,566,129.28	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,697,990.76	2,697,990.76	0.00	2,808,142.01	(110,151.25)	-4.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,697,990.76	2,697,990.76	0.00	2,808,142.01	(110,151.25)	-4.1%
TOTAL, EXPENDITURES			185,951,971.82	185,951,971.82	44,331,140.32	196,039,791.81	(10,087,819.99)	-5.4%

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)
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: Deferred Maintenance Fund		7615	1,997,475.89	1,997,475.89	0.00	1,997,475.89	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			1,997,475.89	1,997,475.89	0.00	1,997,475.89	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	50,961,067.21	50,961,067.21	20,005.08	51,190,357.00	229,289.79	0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	(8,515.85)	(8,515.85)	(8,515.85)	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			50,961,067.21	50,961,067.21	11,489.23	51,181,841.15	220,773.94	0.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			48,963,591.32	48,963,591.32	11,489.23	49,184,365.26	(220,773.94)	0.5%

Charter Schools Special Revenue Fund



Artwork created by a Santa Ana Unified School District student at Lincoln Elementary School.

Charter Schools

Special Revenue Fund (09)



The Charter School Special Revenue Fund is a special revenue fund used to record pass-through financial activities for Nova Academy Early College High School.

Description	Resource Codes	Object Codes	Original Budget (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) Revenue Limit Sources		8010-8099	0.00	0.00	59,785.03	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	693.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	244,428.21	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	769.19	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	305,675.43	0.00		
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	143.31	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	143.31	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	305,532.12	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	305,532.12	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	59,785.03	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit 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	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	59,785.03	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	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3028-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	693.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	693.00	0.00	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%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	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	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	244,428.21	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	244,428.21	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%
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	0.00	0.00	769.19	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	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			0.00	0.00	769.19	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	305,875.43	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	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%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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%
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	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	143.31	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	143.31	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	143.31	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)
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%
Transfers of Restricted Balances		8997	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>2012/13 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Child Development Fund

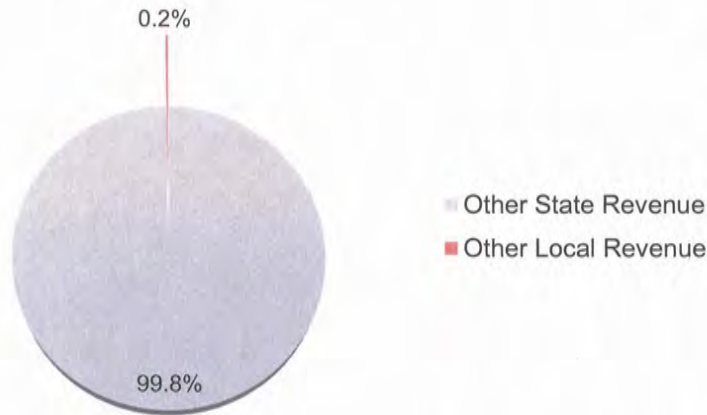


Artwork created by a Santa Ana Unified School District student at Martin Elementary School.

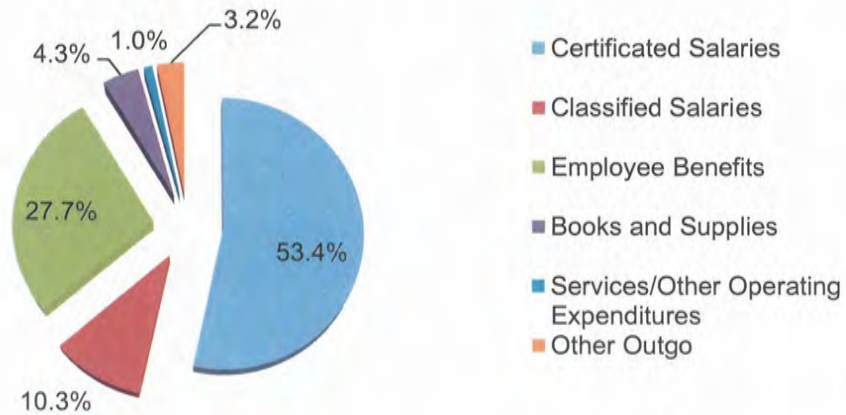
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$1.4 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditures (91.4%). Total projected expenditure is \$1.4 million.



The District relies heavily on State revenue to run its daily operations in educating our preschool students. The District is projected to spend the entire fund by June 30, 2013.

The State Preschool Program allows the District to set aside as a reserve an amount up to five percent of the current year's California State Preschool contract. The District will spend any excess amount by June 30, 2013.

Description	Resource Codes	Object Codes	Original Budget (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) Revenue Limit 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	1,301,483.00	1,301,483.00	0.00	1,354,425.00	52,942.00	4.1%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	9,983.40	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,304,483.00	1,304,483.00	9,983.40	1,357,425.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	705,779.00	705,779.00	145,180.94	723,779.00	(18,000.00)	-2.6%
2) Classified Salaries		2000-2999	136,258.00	136,258.00	32,393.46	139,147.00	(2,889.00)	-2.1%
3) Employee Benefits		3000-3999	368,177.00	368,177.00	99,200.02	375,185.00	(7,008.00)	-1.9%
4) Books and Supplies		4000-4999	34,777.00	34,777.00	7,155.00	58,495.00	(23,718.00)	-68.2%
5) Services and Other Operating Expenditures		5000-5999	13,940.00	13,940.00	4,411.23	14,190.00	(250.00)	-1.8%
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	42,552.00	42,552.00	0.00	43,629.00	(1,077.00)	-2.5%
9) TOTAL, EXPENDITURES			1,301,483.00	1,301,483.00	288,340.65	1,354,425.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,000.00	3,000.00	(278,377.25)	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	(278,377.25)	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	72,285.01	72,285.01		72,285.01	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)			72,285.01	72,285.01		72,285.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,285.01	72,285.01		72,285.01		
2) Ending Balance, June 30 (E + F1e)			75,285.01	75,285.01		75,285.01		
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			75,285.01	75,285.01		75,285.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	6055, 6056, 6105	8590	1,301,483.00	1,301,483.00	0.00	1,334,425.00	32,942.00	2.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	20,000.00	20,000.00	New
TOTAL, OTHER STATE REVENUE			1,301,483.00	1,301,483.00	0.00	1,354,425.00	52,942.00	4.1%
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	3,000.00	3,000.00	2,099.35	3,000.00	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	7,864.05	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	9,963.40	3,000.00	0.00	0.0%
TOTAL, REVENUES			1,304,483.00	1,304,483.00	9,963.40	1,357,425.00		

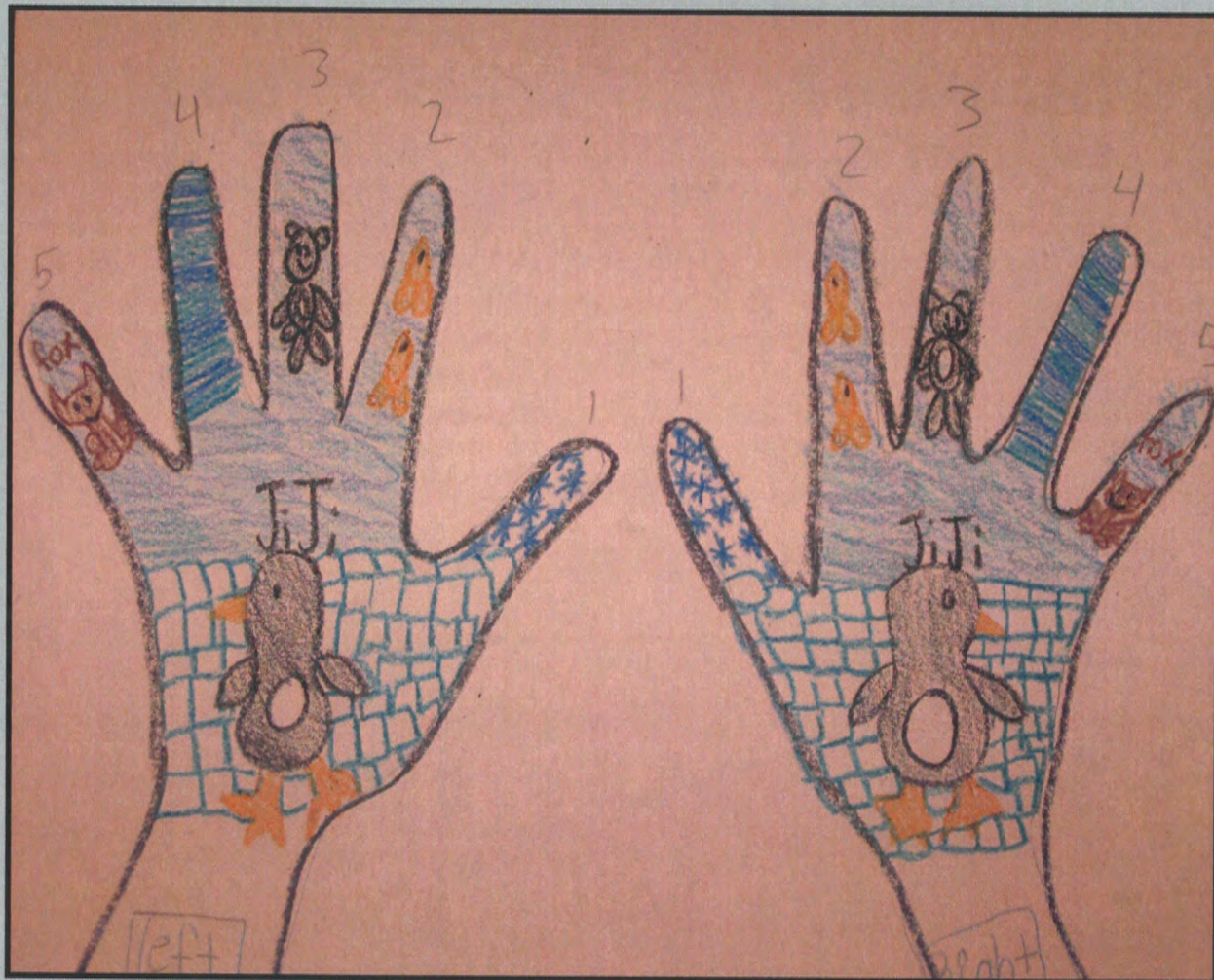
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	560,066.00	560,066.00	102,561.35	578,066.00	(18,000.00)	-3.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	52,580.00	52,580.00	17,214.00	52,580.00	0.00	0.0%
Other Certificated Salaries		1900	93,153.00	93,153.00	25,405.59	93,153.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			705,779.00	705,779.00	145,180.94	723,779.00	(18,000.00)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	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	38,310.00	38,310.00	10,527.96	41,037.00	(2,727.00)	-7.1%
Other Classified Salaries		2900	97,948.00	97,948.00	21,865.50	98,110.00	(162.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			136,258.00	136,258.00	32,393.46	139,147.00	(2,889.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	52,616.00	52,616.00	11,321.59	59,679.00	(7,063.00)	-13.4%
PERS		3201-3202	23,323.00	23,323.00	4,373.29	23,653.00	(330.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	24,876.00	24,876.00	4,945.11	25,197.00	(321.00)	-1.3%
Health and Welfare Benefits		3401-3402	215,162.00	215,162.00	67,845.69	215,237.00	(75.00)	0.0%
Unemployment Insurance		3501-3502	9,264.00	9,264.00	1,914.19	9,295.00	(31.00)	-0.3%
Workers' Compensation		3601-3602	16,841.00	16,841.00	3,373.88	16,155.00	686.00	4.1%
OPEB, Allocated		3701-3702	22,820.00	22,820.00	4,812.22	22,648.00	172.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,275.00	3,275.00	614.05	3,321.00	(46.00)	-1.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			368,177.00	368,177.00	99,200.02	375,185.00	(7,008.00)	-1.9%
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	34,777.00	34,777.00	6,525.31	58,495.00	(23,718.00)	-68.2%
Noncapitalized Equipment		4400	0.00	0.00	629.69	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,777.00	34,777.00	7,155.00	58,495.00	(23,718.00)	-68.2%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,980.00	3,980.00	1,823.80	3,980.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	250.00	250.00	(250.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	3,500.00	3,500.00	436.90	3,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,310.00	6,310.00	1,900.53	6,310.00	0.00	0.0%
Communications		5900	150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,940.00	13,940.00	4,411.23	14,190.00	(250.00)	-1.8%
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	42,552.00	42,552.00	0.00	43,629.00	(1,077.00)	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,552.00	42,552.00	0.00	43,629.00	(1,077.00)	-2.5%
TOTAL, EXPENDITURES			1,301,483.00	1,301,483.00	288,340.65	1,354,425.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		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		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	75,285.01
Total, Restricted Balance		<u>75,285.01</u>

Cafeteria Special Revenue Fund

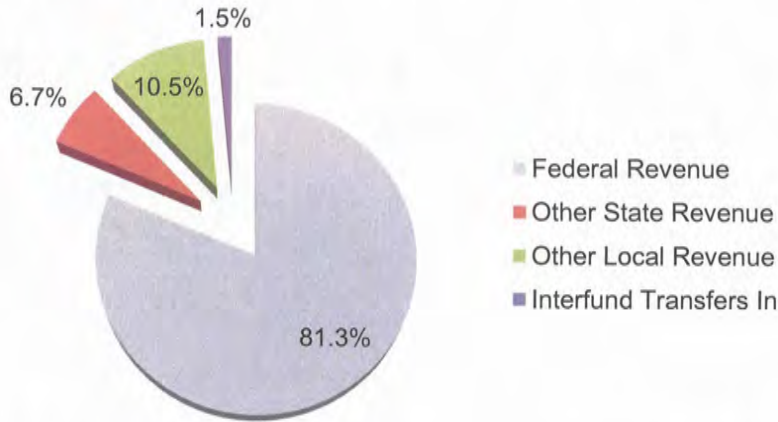


Artwork created by a Santa Ana Unified School District student at Martin Elementary School.

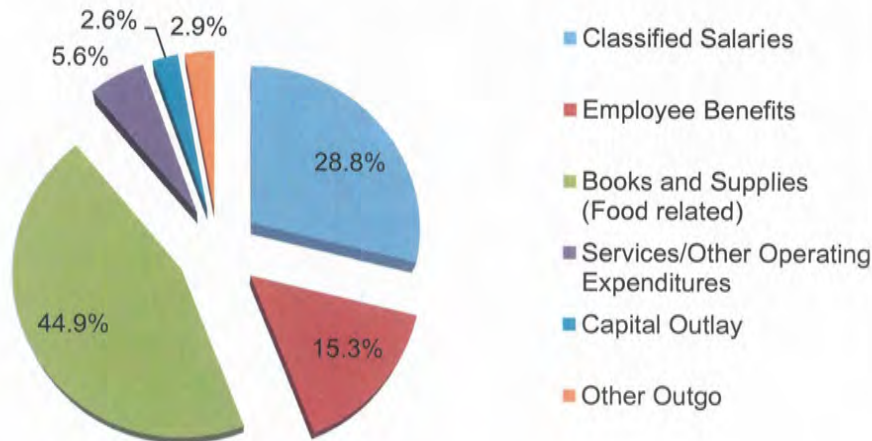
Cafeteria Special Reserve Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for operation and improvement of food service programs. The largest revenue comes from the Child Nutrition Programs (Federal) through a reimbursement process (82.6%). Total projected revenue is \$32.7 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Employees' salaries and benefits represent the largest expenditures (44.1%). Total projected expenditure is \$33.7 million.



The District relies heavily on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$1.9 million more than its anticipated revenue by June 30, 2013. Thus, the projected fund balance will be reduced to approximately \$17.1 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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,603,886.00	26,603,886.00	4,580,460.09	26,603,886.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,176,761.00	2,176,761.00	383,073.76	2,176,761.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,446,911.00	3,446,911.00	437,650.00	3,446,911.00	0.00	0.0%
5) TOTAL, REVENUES			32,227,558.00	32,227,558.00	5,381,183.85	32,227,558.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,972,016.00	9,972,016.00	1,548,256.40	9,972,016.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,292,407.61	5,292,407.61	950,197.35	5,292,407.61	0.00	0.0%
4) Books and Supplies		4000-4999	14,651,123.00	14,651,123.00	2,056,057.83	15,514,523.00	(863,400.00)	-5.9%
5) Services and Other Operating Expenditures		5000-5999	1,868,190.00	1,868,190.00	593,287.85	1,954,790.00	(86,600.00)	-4.6%
6) Capital Outlay		6000-6999	935,000.00	935,000.00	380,041.69	885,000.00	50,000.00	5.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,013,765.00	1,013,765.00	155,600.00	1,013,765.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,732,501.61	33,732,501.61	5,683,440.92	34,632,501.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,504,943.61)	(1,504,943.61)	(302,257.07)	(2,404,943.61)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	479,743.00	479,743.00	New
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	479,743.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,504,943.61)	(1,504,943.61)	(302,257.07)	(1,925,200.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	18,993,033.25	18,993,033.25		18,993,033.25	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)								
			18,993,033.25	18,993,033.25		18,993,033.25		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			18,993,033.25	18,993,033.25		18,993,033.25		
2) Ending Balance, June 30 (E + F1e)								
			17,488,089.64	17,488,089.64		17,067,832.64		
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	17,488,089.64	17,488,089.64		17,067,832.64		
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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	26,603,886.00	26,603,886.00	4,580,460.09	26,603,886.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,603,886.00	26,603,886.00	4,580,460.09	26,603,886.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,176,761.00	2,176,761.00	363,073.76	2,176,761.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,176,761.00	2,176,761.00	363,073.76	2,176,761.00	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%
Food Service Sales		8634	3,384,236.00	3,384,236.00	416,082.74	3,384,236.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	62,675.00	62,675.00	18,882.78	62,675.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,684.48	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,446,911.00	3,446,911.00	437,650.00	3,446,911.00	0.00	0.0%
TOTAL, REVENUES			32,227,558.00	32,227,558.00	5,381,183.85	32,227,558.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	8,615,935.00	8,615,935.00	1,512,633.46	8,615,935.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	634,020.00	634,020.00	30,227.18	634,020.00	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	722,061.00	722,061.00	5,395.76	722,061.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,972,016.00	9,972,016.00	1,548,256.40	9,972,016.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,048,903.00	1,048,903.00	151,237.38	1,048,903.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	798,577.00	798,577.00	106,049.09	798,577.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,757,455.00	2,757,455.00	583,608.99	2,757,455.00	0.00	0.0%
Unemployment Insurance		3501-3502	114,845.00	114,845.00	16,816.96	114,845.00	0.00	0.0%
Workers' Compensation		3601-3602	208,802.00	208,802.00	29,353.90	208,802.00	0.00	0.0%
OPEB, Allocated		3701-3702	282,921.00	282,921.00	41,895.08	282,921.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	80,904.61	80,904.61	21,235.95	80,904.61	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,292,407.61	5,292,407.61	950,197.35	5,292,407.61	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	1,494,756.00	1,494,756.00	15,487.38	1,494,156.00	600.00	0.0%
Noncapitalized Equipment		4400	675,000.00	675,000.00	90,583.97	675,000.00	0.00	0.0%
Food		4700	12,481,367.00	12,481,367.00	1,949,986.48	13,345,367.00	(864,000.00)	-6.9%
TOTAL, BOOKS AND SUPPLIES			14,651,123.00	14,651,123.00	2,056,057.83	15,514,523.00	(863,400.00)	-5.9%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	38,000.00	38,000.00	647.60	38,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	2,600.00	(600.00)	-30.0%
Insurance		5400-5450	40,000.00	40,000.00	18,802.00	40,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	372,944.00	372,944.00	110,326.53	372,944.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	284,320.00	284,320.00	101,301.40	284,320.00	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	753,248.00	753,248.00	179,806.79	753,248.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	357,678.00	357,678.00	181,767.33	443,678.00	(86,000.00)	-24.0%
Communications		5900	20,000.00	20,000.00	636.00	20,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,868,190.00	1,868,190.00	593,287.65	1,954,790.00	(86,600.00)	-4.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	475,000.00	475,000.00	319,710.93	475,000.00	0.00	0.0%
Equipment		6400	460,000.00	460,000.00	60,330.76	410,000.00	50,000.00	10.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			935,000.00	935,000.00	380,041.69	885,000.00	50,000.00	5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,013,765.00	1,013,765.00	155,600.00	1,013,765.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,013,765.00	1,013,765.00	155,600.00	1,013,765.00	0.00	0.0%
TOTAL, EXPENDITURES			33,732,501.61	33,732,501.61	5,683,440.92	34,632,501.61		

Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00	0.00	479,743.00	479,743.00	New
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	479,743.00	479,743.00	New
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%
Transfers of Restricted Balances		8997	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	479,743.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	17,067,832.64
Total, Restricted Balance		<u>17,067,832.64</u>

Deferred Maintenance Fund

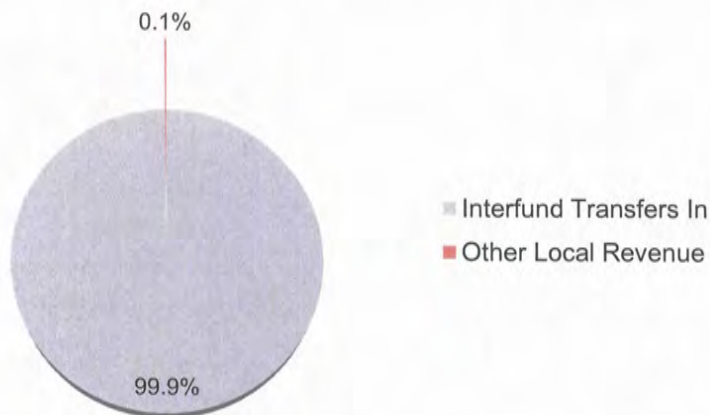


Artwork created by a Santa Ana Unified School District student at Harvey Elementary School.

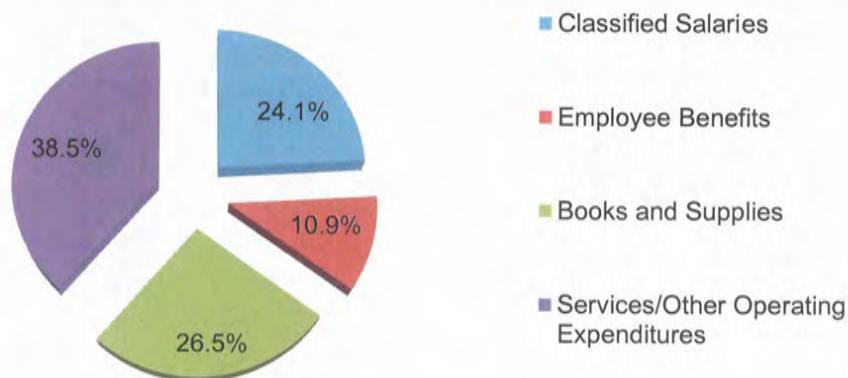
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is part of the Tier III (unrestricted) programs, however, the District maintains the fund as restricted for historical data tracking purposes. The State revenue of approximately \$2.0 million transferred to the Deferred Maintenance Fund by means of an interfund transfer.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and other operating expenditures represent the largest expenditures (38.5%). Total projected expenditure is \$2.0 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) Revenue Limit 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		8800-8799	3,000.00	3,000.00	416.75	3,000.00	0.00	0.0%
5) TOTAL REVENUES			3,000.00	3,000.00	416.75	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	481,060.33	481,060.33	109,746.00	482,254.33	(1,194.00)	-0.2%
3) Employee Benefits		3000-3999	216,733.39	216,733.39	53,204.38	218,091.71	(1,358.32)	-0.6%
4) Books and Supplies		4000-4999	426,395.40	426,395.40	181,615.54	530,888.40	(104,493.00)	-24.5%
5) Services and Other Operating Expenditures		5000-5999	876,286.77	876,286.77	235,717.80	771,793.77	104,493.00	11.9%
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			2,000,475.89	2,000,475.89	580,283.72	2,003,028.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,997,475.89)	(1,997,475.89)	(579,866.97)	(2,000,028.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,997,475.89	1,997,475.89	0.00	1,997,475.89	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			1,997,475.89	1,997,475.89	0.00	1,997,475.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(579,866.97)	(2,552.32)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	339,317.81	339,317.81		339,317.81	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)			339,317.81	339,317.81		339,317.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,317.81	339,317.81		339,317.81		
2) Ending Balance, June 30 (E + F1e)			339,317.81	339,317.81		336,765.49		
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		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	339,317.81	339,317.81		336,765.49		
Fds are reserved for future maintenance proje	0000	9780				336,765.49		
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)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	416.75	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	416.75	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	416.75	3,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	481,060.33	481,060.33	109,746.00	482,254.33	(1,194.00)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			481,060.33	481,060.33	109,746.00	482,254.33	(1,194.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	51,703.00	51,703.00	12,529.88	50,118.72	1,584.28	3.1%
OASDI/Medicare/Alternative		3301-3302	36,801.12	36,801.12	8,321.72	36,154.02	647.10	1.8%
Health and Welfare Benefits		3401-3402	94,982.40	94,982.40	24,337.83	97,351.32	(2,368.92)	-2.5%
Unemployment Insurance		3501-3502	5,291.66	5,291.66	1,196.60	5,198.68	92.98	1.8%
Workers' Compensation		3601-3602	9,621.21	9,621.21	2,085.18	9,162.86	458.35	4.8%
OPEB, Allocated		3701-3702	13,036.74	13,036.74	2,974.14	13,069.19	(32.45)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,297.26	5,297.26	1,759.23	7,036.92	(1,739.66)	-32.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			216,733.39	216,733.39	53,204.38	218,091.71	(1,358.32)	-0.6%
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	426,395.40	426,395.40	181,615.54	530,888.40	(104,493.00)	-24.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			426,395.40	426,395.40	181,615.54	530,888.40	(104,493.00)	-24.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	876,286.77	876,286.77	235,640.60	771,793.77	104,493.00	11.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	77.20	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			876,286.77	876,286.77	235,717.80	771,793.77	104,493.00	11.9%
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	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)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,000,475.89	2,000,475.89	580,283.72	2,003,028.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	1,997,475.89	1,997,475.89	0.00	1,997,475.89	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			1,997,475.89	1,997,475.89	0.00	1,997,475.89	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%
Transfers of Restricted Balances		8997	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)			1,997,475.89	1,997,475.89	0.00	1,997,475.89		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Special Reserve Fund for
Other than Capital Outlay Projects



Artwork created by a Santa Ana Unified School District student at Harvey Elementary School.

Special Reserve Fund for Other Than Capital Outlay Projects (17)



The Special Reserve Fund for Other Than Capital Outlay Projects is a special reserve fund established to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay. The fund balance of an approximately \$13.6 million has been transferred to Fund 01 and utilized as a budget reduction solution.

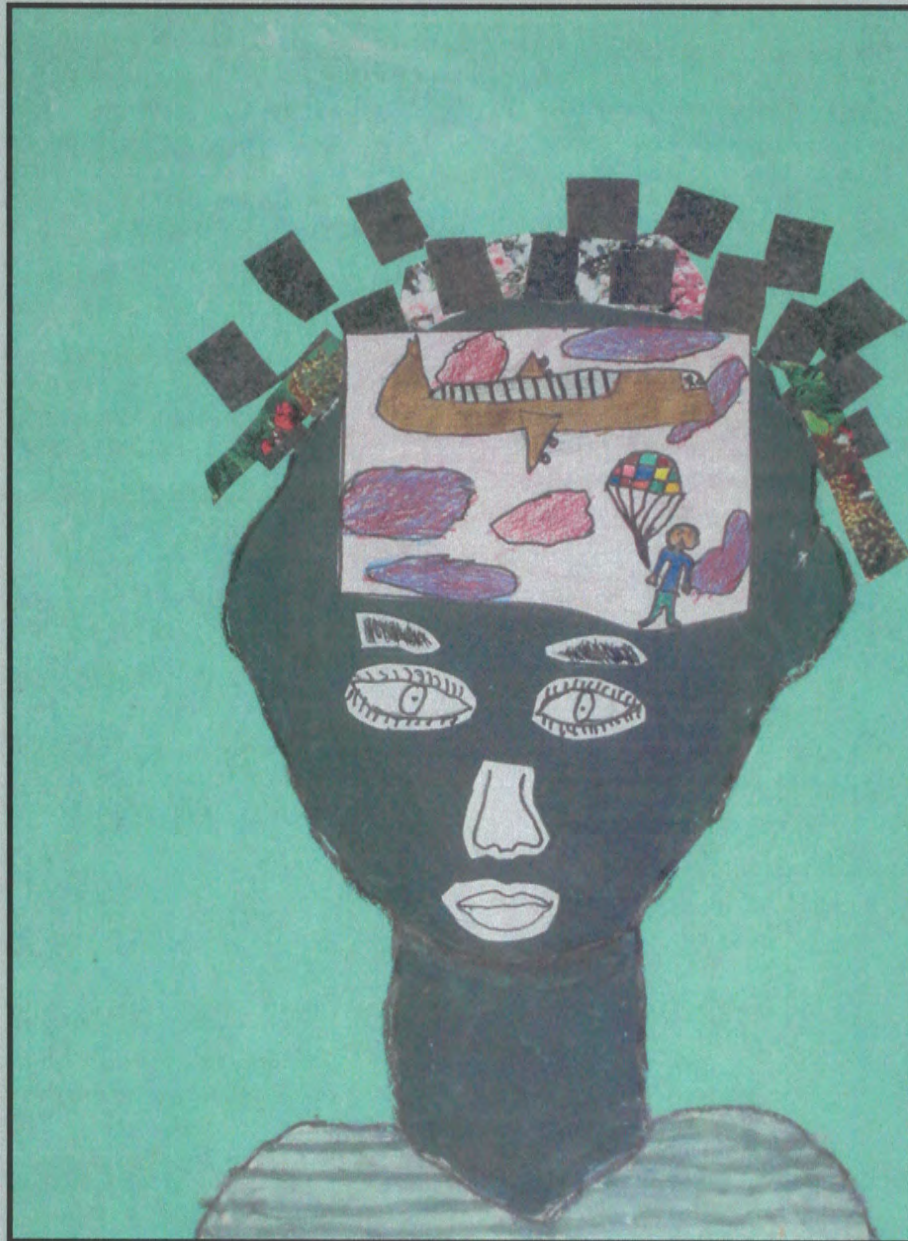
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,805.90	7,805.90	7,805.90	New
5) TOTAL, REVENUES			0.00	0.00	7,805.90	7,805.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	7,805.90	7,805.90		
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	13,632,275.99	13,632,275.99	13,636,517.65	13,643,899.88	(11,623.89)	-0.1%
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			(13,632,275.99)	(13,632,275.99)	(13,636,517.65)	(13,643,899.88)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,632,275.99)	(13,632,275.99)	(13,628,711.75)	(13,636,093.98)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,636,093.98	13,636,093.98		13,636,093.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,636,093.98	13,636,093.98		13,636,093.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,636,093.98	13,636,093.98		13,636,093.98		
2) Ending Balance, June 30 (E + F1e)			3,817.99	3,817.99		0.00		
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) 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	3,817.99	3,817.99		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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,805.90	7,805.90	7,805.90	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	7,805.90	7,805.90	7,805.90	New
TOTAL, REVENUES			0.00	0.00	7,805.90	7,805.90		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	13,632,275.99	13,632,275.99	13,636,517.65	13,643,899.88	(11,623.89)	-0.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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			13,632,275.99	13,632,275.99	13,636,517.65	13,643,899.88	(11,623.89)	-0.1%
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)			(13,632,275.99)	(13,632,275.99)	(13,636,517.65)	(13,643,899.88)		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Building Fund



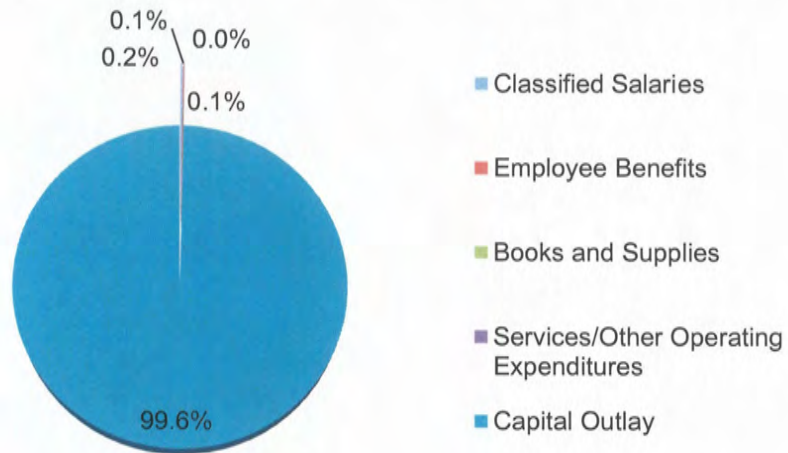
Artwork created by a Santa Ana Unified School District student at Harvey Elementary School.

Building Fund (21)



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

The Building Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$13.1 million.



The projected fund balance of \$13.3 million is reserved for future construction projects at various sites.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit 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		8800-8799	176,000.00	176,000.00	47,518.16	176,000.00	0.00	0.0%
5) TOTAL REVENUES			176,000.00	176,000.00	47,518.16	176,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	50,000.00	50,000.00	115,485.15	25,622.66	24,377.34	48.8%
3) Employee Benefits		3000-3999	6,730.00	6,730.00	42,318.98	6,730.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	4,305.56	4,305.56	(4,305.56)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	5,849.45	9,557.44	(9,557.44)	New
6) Capital Outlay		6000-6999	0.00	0.00	8,393,089.90	13,032,651.18	(13,032,651.18)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			56,730.00	56,730.00	8,561,049.04	13,078,866.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			119,270.00	119,270.00	(8,513,530.88)	(12,902,866.84)		
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)			119,270.00	119,270.00	(8,513,530.88)	(12,902,866.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,232,985.64	26,232,985.64		26,232,985.69	0.05	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,232,985.64	26,232,985.64		26,232,985.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,232,985.64	26,232,985.64		26,232,985.69		
2) Ending Balance, June 30 (E + F1e)			26,352,255.64	26,352,255.64		13,330,118.85		
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	26,351,547.29	26,351,547.29		13,330,118.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	708.35	708.35		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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
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 RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit 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	161,000.00	161,000.00	31,405.37	161,000.00	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	15,000.00	15,000.00	16,112.79	15,000.00	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			176,000.00	176,000.00	47,518.16	176,000.00	0.00	0.0%
TOTAL, REVENUES			176,000.00	176,000.00	47,518.16	176,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	50,000.00	50,000.00	25,622.66	25,622.66	24,377.34	48.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	65,082.58	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	24,779.91	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			50,000.00	50,000.00	115,485.15	25,622.66	24,377.34	48.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	12,072.90	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,825.00	3,825.00	8,805.01	3,825.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	13,163.75	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	550.00	550.00	1,264.22	550.00	0.00	0.0%
Workers' Compensation		3601-3602	1,000.00	1,000.00	2,191.35	1,000.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,355.00	1,355.00	3,126.71	1,355.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	1,695.04	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			6,730.00	6,730.00	42,318.98	6,730.00	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	4,305.56	4,305.56	(4,305.56)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	4,305.56	4,305.56	(4,305.56)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	5,849.45	6,557.44	(6,557.44)	New
Communications		5900	0.00	0.00	0.00	3,000.00	(3,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	5,849.45	9,557.44	(9,557.44)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,393,089.90	13,032,651.18	(13,032,651.18)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	8,393,089.90	13,032,651.18	(13,032,651.18)	New
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			56,730.00	56,730.00	8,561,049.04	13,078,866.84		

Description	Resource Codes	Object Codes	Original Budget (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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	13,330,118.85
Total, Restricted Balance		<u>13,330,118.85</u>

Capital Facilities Fund



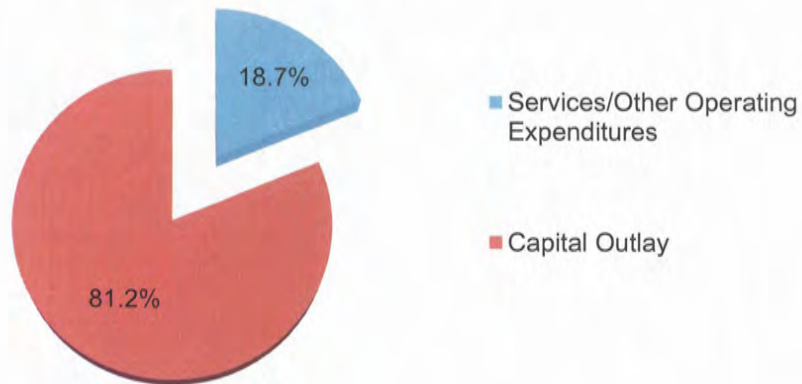
Artwork created by a Santa Ana Unified School District student at Harvey Elementary School.

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. In addition, the District also receives the Community Redevelopment funds of approximately \$7.7 million. The projected revenue is \$9.2 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$8.0 million.



The projected fund balance of \$4.3 million is reserved for future construction projects at various sites, future portable rentals, and the joint use-community center at Garfield elementary school.

Description	Resource Codes	Object Codes	Original Budget (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) Revenue Limit 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	1,504,000.00	1,504,000.00	8,688,323.20	9,227,470.51	7,723,470.51	513.5%
5) TOTAL REVENUES			1,504,000.00	1,504,000.00	8,688,323.20	9,227,470.51		
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	1,330,100.00	1,330,100.00	149,659.63	1,513,355.55	(183,255.55)	-13.8%
6) Capital Outlay		6000-6999	173,900.00	173,900.00	1,359,915.32	6,525,472.32	(6,351,572.32)	-3652.4%
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			1,504,000.00	1,504,000.00	1,509,574.95	8,038,827.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	7,178,748.25	1,188,642.64		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	7,178,748.25	1,188,642.84		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,087,581.58	3,087,581.58		3,087,581.58	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)			3,087,581.58	3,087,581.58		3,087,581.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,087,581.58	3,087,581.58		3,087,581.58		
2) Ending Balance, June 30 (E + F1e)			3,087,581.58	3,087,581.58		4,276,224.22		
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	3,087,581.58	3,087,581.58		4,276,224.22		
Portable Removal Costs	0000	9780				4,276,224.22		
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 RL Deduction		8625	650,000.00	650,000.00	7,725,340.89	8,373,470.51	7,723,470.51	1188.2%
Penalties and Interest from Delinquent Non-Revenue Limit 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	3,000.00	3,000.00	6,400.12	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	850,000.00	850,000.00	956,582.19	850,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000.00	1,000.00	0.00	1,000.00	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			1,504,000.00	1,504,000.00	8,688,323.20	9,227,470.51	7,723,470.51	513.5%
TOTAL REVENUES			1,504,000.00	1,504,000.00	8,688,323.20	9,227,470.51		

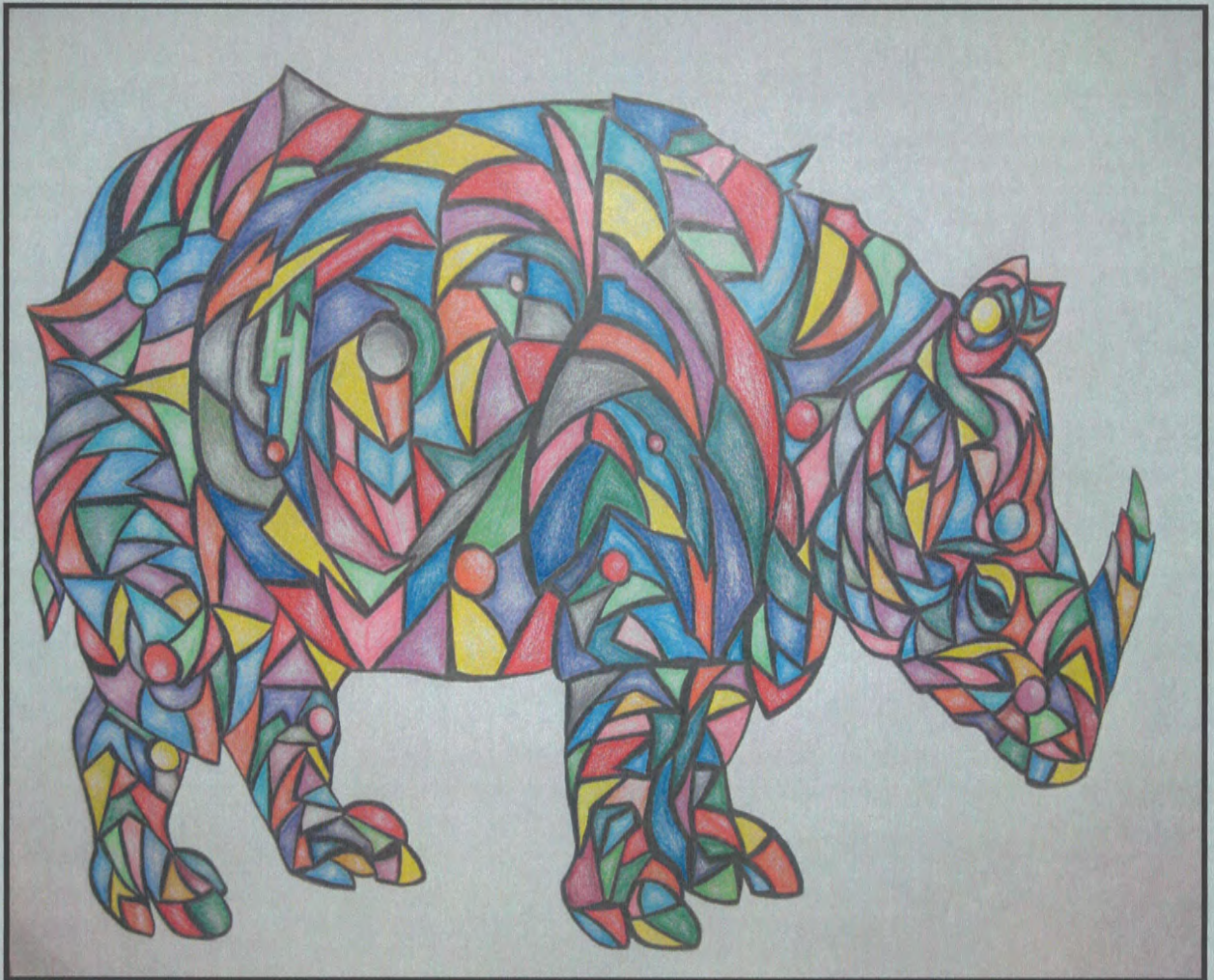
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED 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%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,000.00	50,000.00	2,843.01	50,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,270,000.00	1,270,000.00	130,673.70	1,425,172.20	(155,172.20)	-12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,050.00	10,050.00	16,142.92	38,133.35	(28,083.35)	-279.4%
Communications		5900	50.00	50.00	0.00	50.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,330,100.00	1,330,100.00	149,659.63	1,513,355.55	(183,255.55)	-13.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	173,900.00	173,900.00	1,359,915.32	6,525,472.32	(6,351,572.32)	-3652.4%
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			173,900.00	173,900.00	1,359,915.32	6,525,472.32	(6,351,572.32)	-3652.4%
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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,504,000.00	1,504,000.00	1,509,574.95	8,038,827.87		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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>2012/13 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

County School Facilities Fund

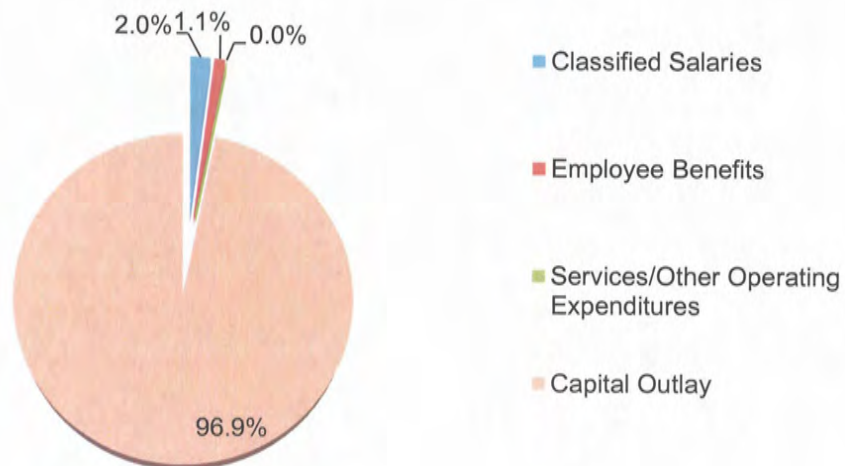
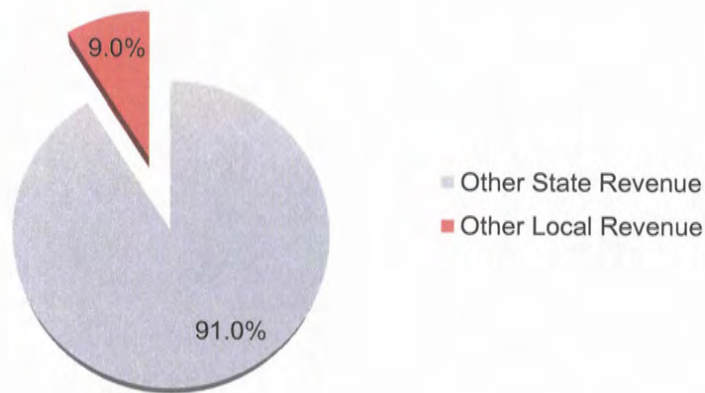


Artwork created by a Santa Ana Unified School District student at Santa Ana High School.

County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. The projected revenue and expenditure are \$1.9 million and \$56.0 million, respectively.



The projected fund balance of \$47.5 million is reserved for future construction projects at various sites.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit 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	1,722,000.00	1,722,000.00	7,389,623.00	1,722,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170,000.00	170,000.00	116,570.43	170,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,892,000.00	1,892,000.00	7,506,193.43	1,892,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,131,491.60	1,131,491.60	159,683.49	1,131,491.60	0.00	0.0%
3) Employee Benefits		3000-3999	591,499.48	591,499.48	63,136.10	591,499.48	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	21,886.78	21,886.78	(21,886.78)	New
6) Capital Outlay		6000-6999	0.00	0.00	32,646,976.20	54,284,108.64	(54,284,108.64)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,722,991.08	1,722,991.08	32,891,682.57	56,028,986.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			169,008.92	169,008.92	(25,385,489.14)	(54,136,986.50)		
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)			169,008.92	169,008.92	(25,385,489.14)	(54,136,986.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	101,619,895.79	101,619,895.79		101,619,895.79	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)			101,619,895.79	101,619,895.79		101,619,895.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,619,895.79	101,619,895.79		101,619,895.79		
2) Ending Balance, June 30 (E + F1e)			101,788,904.71	101,788,904.71		47,482,909.29		
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			101,779,704.71	101,779,704.71		47,482,909.29		
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	9,200.00	9,200.00		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								
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	1,722,000.00	1,722,000.00	7,389,623.00	1,722,000.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,722,000.00	1,722,000.00	7,389,623.00	1,722,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	116,570.43	150,000.00	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	20,000.00	20,000.00	0.00	20,000.00	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			170,000.00	170,000.00	116,570.43	170,000.00	0.00	0.0%
TOTAL REVENUES			1,892,000.00	1,892,000.00	7,506,193.43	1,892,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	379,516.00	379,516.00	82,345.26	379,516.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	651,284.60	651,284.60	77,338.23	651,284.60	0.00	0.0%
Clerical, Technical and Office Salaries		2400	100,691.00	100,691.00	0.00	100,691.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,131,491.60	1,131,491.60	159,683.49	1,131,491.60	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	129,182.39	129,182.39	16,604.88	129,182.39	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	86,559.10	86,559.10	12,164.44	86,559.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	291,880.52	291,880.52	22,924.77	291,880.52	0.00	0.0%
Unemployment Insurance		3501-3502	12,446.41	12,446.41	1,749.14	12,446.41	0.00	0.0%
Workers' Compensation		3601-3602	22,629.83	22,629.83	3,034.03	22,629.83	0.00	0.0%
OPEB, Allocated		3701-3702	30,663.42	30,663.42	4,327.42	30,663.42	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	18,137.81	18,137.81	2,331.42	18,137.81	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			591,499.48	591,499.48	63,136.10	591,499.48	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	21,886.78	21,886.78	(21,886.78)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	21,886.78	21,886.78	(21,886.78)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	32,848,976.20	54,284,108.64	(54,284,108.64)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	32,848,976.20	54,284,108.64	(54,284,108.64)	New
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			1,722,991.08	1,722,991.08	32,891,682.57	56,028,986.50		

Description	Resource Codes	Object Codes	Original Budget (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		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

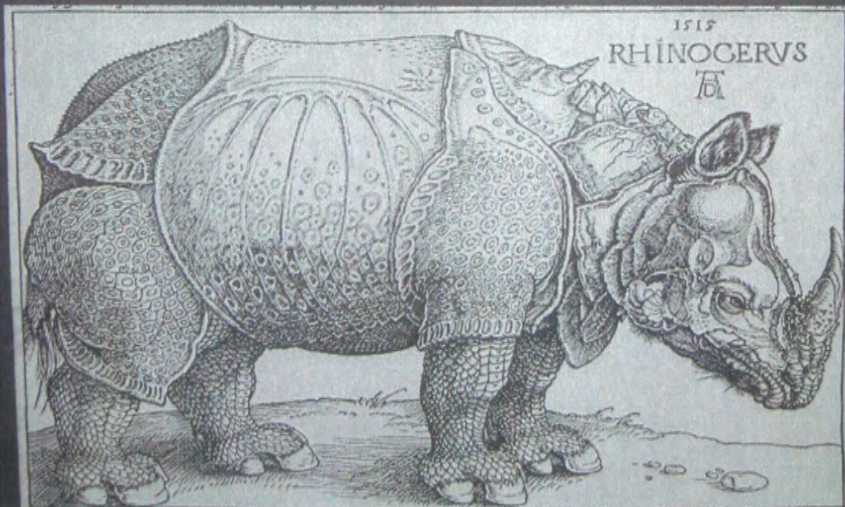
<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
7710	State School Facilities Projects	47,482,909.29
Total, Restricted Balance		<u>47,482,909.29</u>

Special Reserve Fund for Capital Outlay Projects

Students in Advanced Art studied the artwork of Albrecht Durer and his pen & ink drawings created in 1515.

Then they created their own original **Rhinoceros**.

Students in Advanced Art chose photographs that conveyed emotion and then used black & white **charcoal** to create their own drawing.



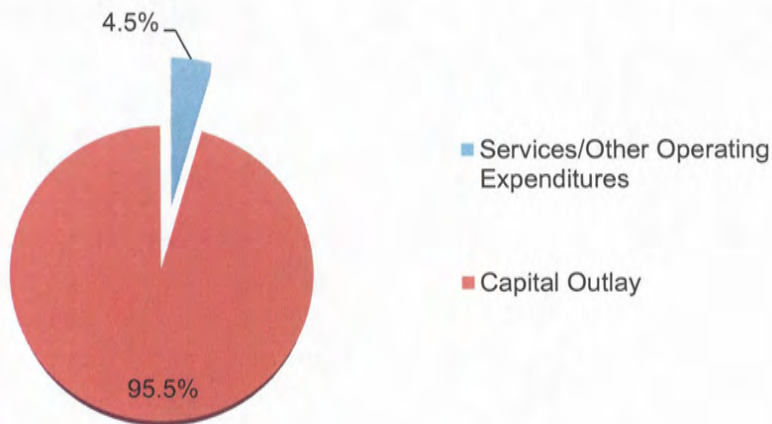
Artwork created by a Santa Ana Unified School District student at Santa Ana High School.

Special Reserve Fund for Capital Outlay Projects (40)



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

Revenue received from the E-Rate reimbursement program is utilized for E-Rate projects at various sites. These projects will be implemented in three phases.



The projected fund balance of \$2.9 million is reserved for future E-Rate 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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,835,415.44	2,905,620.38	2,905,620.38	New
5) TOTAL, REVENUES			0.00	0.00	1,835,415.44	2,905,620.38		
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	10,665.18	49,000.00	(49,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	6,283.76	1,035,444.29	(1,035,444.29)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	16,948.94	1,084,444.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1,818,466.50	1,821,176.09		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,818,466.50	1,821,176.09		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,115,184.22	1,115,184.22		1,115,184.22	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)			1,115,184.22	1,115,184.22		1,115,184.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,115,184.22	1,115,184.22		1,115,184.22		
2) Ending Balance, June 30 (E + F1e)			1,115,184.22	1,115,184.22		2,936,360.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,115,184.22	1,115,184.22		2,936,360.31		
Future E-Rate projects	0000	9780				2,936,360.31		
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%
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%
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								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	862.91	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,834,552.53	2,905,620.38	2,905,620.38	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			0.00	0.00	1,835,415.44	2,905,620.38	2,905,620.38	New
TOTAL, REVENUES			0.00	0.00	1,835,415.44	2,905,620.38		

Description	Resource Codes	Object Codes	Original Budget (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%
PERS Reduction		3801-3802	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	525.00	1,000.00	(1,000.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	10,140.18	48,000.00	(48,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	10,665.18	49,000.00	(49,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	6,283.76	1,035,444.29	(1,035,444.29)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	6,283.76	1,035,444.29	(1,035,444.29)	New
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			0.00	0.00	16,948.94	1,084,444.29		

Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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>2012/13 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Capital Project Fund for Blended Component Units



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

Capital Project Fund for Blended Component Units (49)



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

The projected fund balance of \$1.1 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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	360.80	360.80	360.80	New
5) TOTAL, REVENUES			0.00	0.00	360.80	360.80		
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	15,012.10	39,122.61	(39,122.61)	New
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	15,012.10	39,122.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(14,651.30)	(38,761.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(14,651.30)	(38,761.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,137,480.73	1,137,480.73		1,137,480.73	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,137,480.73	1,137,480.73		1,137,480.73		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,137,480.73	1,137,480.73		1,137,480.73		
2) Ending Balance, June 30 (E + F1e)			1,137,480.73	1,137,480.73		1,098,718.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	1,696.49	1,696.49		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								
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 RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	360.80	360.80	360.80	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	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			0.00	0.00	360.80	360.80	360.80	New
TOTAL, REVENUES			0.00	0.00	360.80	360.80		

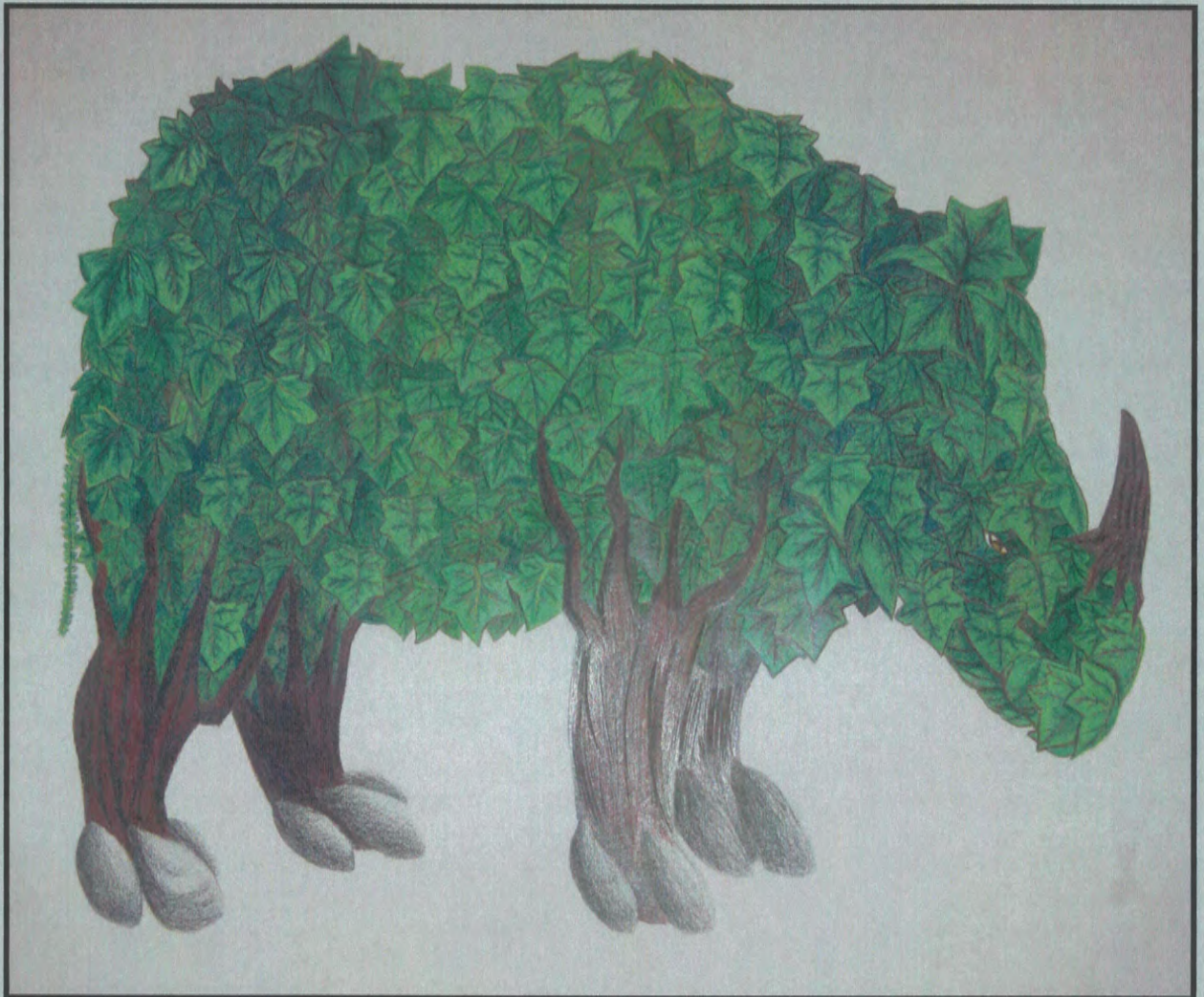
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' 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%
PERS Reduction		3801-3802	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	0.00	0.00	15,012.10	39,122.61	(39,122.61)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	15,012.10	39,122.61	(39,122.61)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			0.00	0.00	15,012.10	39,122.61		

Description	Resource Codes	Object Codes	Original Budget (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%
To: Deferred Maintenance Fund		7615	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>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	1,098,718.92
Total, Restricted Balance		<u>1,098,718.92</u>

Bond Interest and Redemption Fund

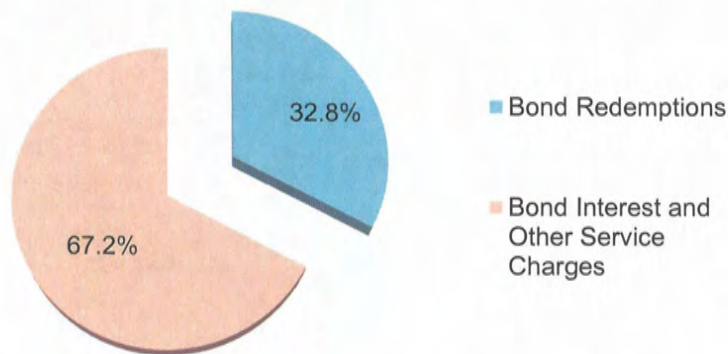
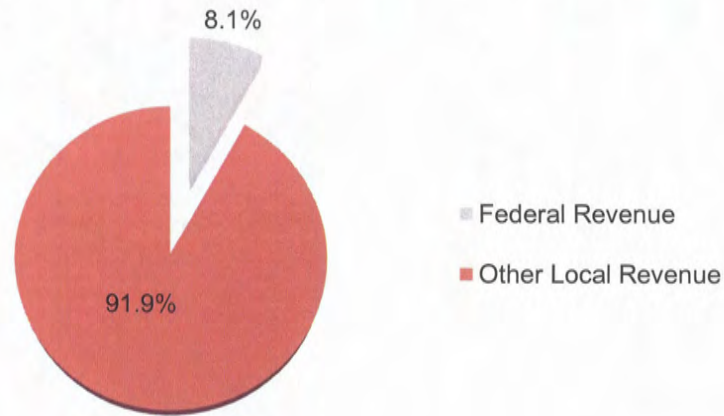


Artwork created by a Santa Ana Unified School District student at Santa Ana High School.

Bond Interest and Redemption Fund (51)



The Bond and Interest Redemption Fund is a fund established for the repayment of bonds issued (bond interests, redemption, and related costs). The projected revenue and expenditure are \$17.8 million and \$18.1 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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,433,066.00	1,433,066.00	0.00	1,433,066.00	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	16,355,654.00	16,355,654.00	0.00	16,355,654.00	0.00	0.0%
5) TOTAL REVENUES			17,788,720.00	17,788,720.00	0.00	17,788,720.00		
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	18,068,256.00	18,068,256.00	0.00	18,068,256.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			18,068,256.00	18,068,256.00	0.00	18,068,256.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(279,536.00)	(279,536.00)	0.00	(279,536.00)		
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		

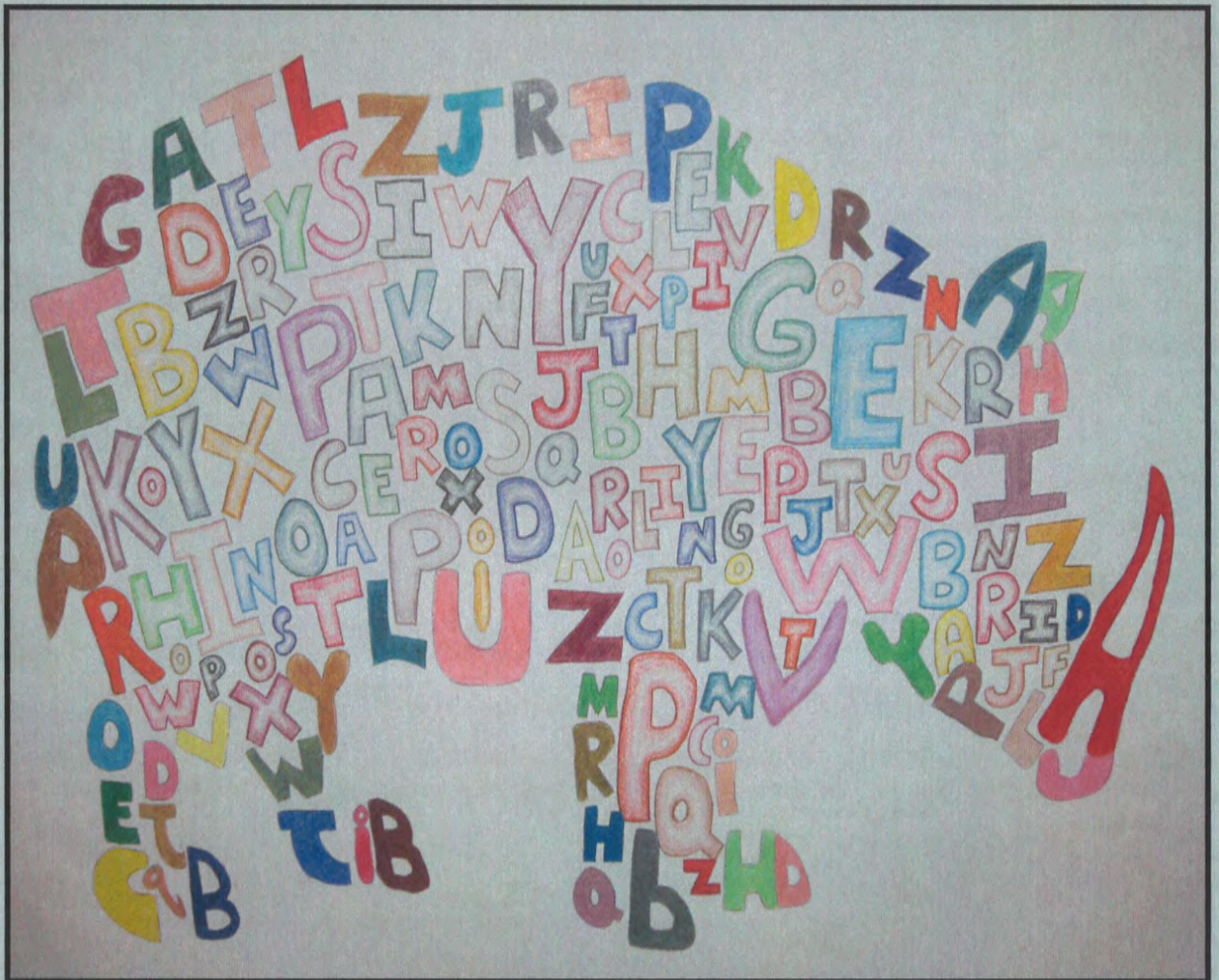
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(279,536.00)	(279,536.00)	0.00	(279,536.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,085,628.00	14,085,628.00		14,085,628.00	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)			14,085,628.00	14,085,628.00		14,085,628.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,085,628.00	14,085,628.00		14,085,628.00		
2) Ending Balance, June 30 (E + F1e)			13,806,092.00	13,806,092.00		13,806,092.00		
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	13,806,092.00	13,806,092.00		13,806,092.00		
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								
Other Federal Revenue		8290	1,433,066.00	1,433,066.00	0.00	1,433,066.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,433,066.00	1,433,066.00	0.00	1,433,066.00	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	16,274,928.00	16,274,928.00	0.00	16,274,928.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,726.00	80,726.00	0.00	80,726.00	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			16,355,654.00	16,355,654.00	0.00	16,355,654.00	0.00	0.0%
TOTAL, REVENUES			17,788,720.00	17,788,720.00	0.00	17,788,720.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	5,917,845.00	5,917,845.00	0.00	5,917,845.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	12,150,411.00	12,150,411.00	0.00	12,150,411.00	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)			18,068,256.00	18,068,256.00	0.00	18,068,256.00	0.00	0.0%
TOTAL, EXPENDITURES			18,068,256.00	18,068,256.00	0.00	18,068,256.00		

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>2012/13 Projected Year Totals</u>
5810	Other Restricted Federal	0.00
9010	Other Restricted Local	13,806,092.00
Total, Restricted Balance		<u>13,806,092.00</u>

Debt Service Fund

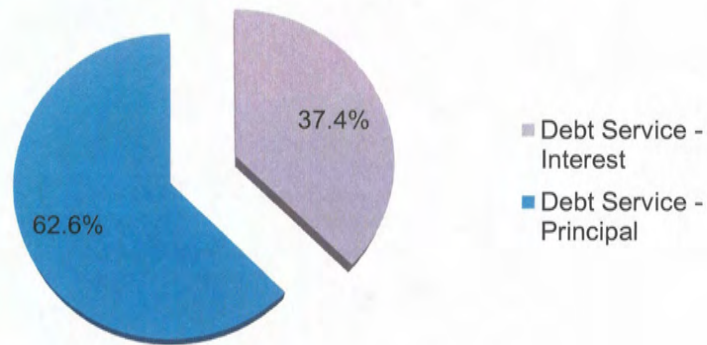


Artwork created by a Santa Ana Unified School District student at Santa Ana High School.

Debt Service Fund (56)



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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit 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	276,275.00	276,275.00	0.00	276,275.00	0.00	0.0%
5) TOTAL, REVENUES			276,275.00	276,275.00	0.00	276,275.00		
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	3,708,059.00	3,708,059.00	0.00	3,708,059.00	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			3,708,059.00	3,708,059.00	0.00	3,708,059.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,431,784.00)	(3,431,784.00)	0.00	(3,431,784.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,103,242.05	4,103,242.05	694,029.38	4,103,242.05	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			4,103,242.05	4,103,242.05	694,029.38	4,103,242.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			671,458.05	671,458.05	694,029.38	671,458.05		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,486,258.95	7,486,258.95		7,486,258.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,486,258.95	7,486,258.95		7,486,258.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,486,258.95	7,486,258.95		7,486,258.95		
2) Ending Balance, June 30 (E + F1e)			8,157,717.00	8,157,717.00		8,157,717.00		
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	8,157,717.00	8,157,717.00		8,157,717.00		
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								
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	276,275.00	276,275.00	0.00	276,275.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			276,275.00	276,275.00	0.00	276,275.00	0.00	0.0%
TOTAL, REVENUES			276,275.00	276,275.00	0.00	276,275.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	1,388,059.00	1,388,059.00	0.00	1,388,059.00	0.00	0.0%
Other Debt Service - Principal		7439	2,320,000.00	2,320,000.00	0.00	2,320,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,708,059.00	3,708,059.00	0.00	3,708,059.00	0.00	0.0%
TOTAL, EXPENDITURES			3,708,059.00	3,708,059.00	0.00	3,708,059.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	4,103,242.05	4,103,242.05	694,029.38	4,103,242.05	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,103,242.05	4,103,242.05	694,029.38	4,103,242.05	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			4,103,242.05	4,103,242.05	694,029.38	4,103,242.05		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	8,157,717.00
Total, Restricted Balance		<u>8,157,717.00</u>

Self-Insurance Fund



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

Self-Insurance Fund (67)

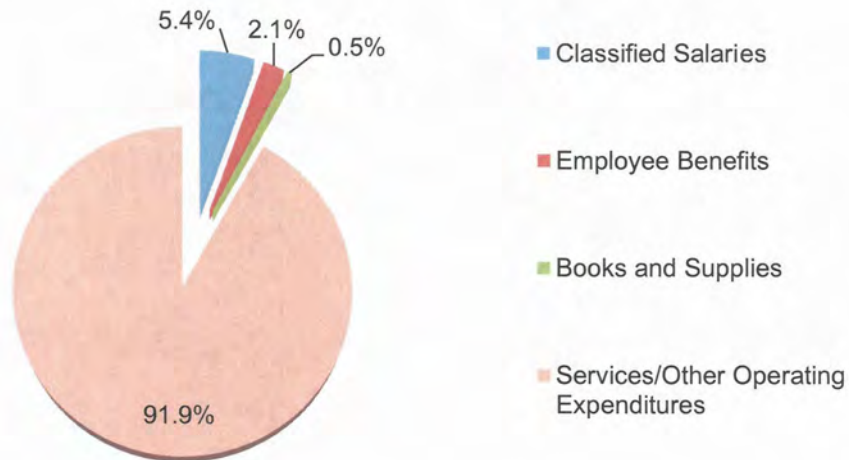


The Self-Insurance Funds are funds established to separate moneys received for self-insurance activities from other operating funds of the District.

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

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

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit 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	9,101,463.76	9,101,463.76	4,297,120.01	8,885,504.51	(215,959.25)	-2.4%
5) TOTAL, REVENUES			9,101,463.76	9,101,463.76	4,297,120.01	8,885,504.51		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	479,591.52	479,591.52	118,512.88	480,284.56	(693.04)	-0.1%
3) Employee Benefits		3000-3999	185,734.96	185,734.96	3,141,935.81	188,285.79	(2,550.83)	-1.4%
4) Books and Supplies		4000-4999	72,600.00	72,600.00	14,160.13	47,200.00	25,400.00	35.0%
5) Services and Other Operating Expenses		5000-5999	8,090,664.07	8,090,664.07	3,726,004.87	8,116,064.07	(25,400.00)	-0.3%
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			8,828,590.55	8,828,590.55	7,000,613.69	8,831,834.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			272,873.21	272,873.21	(2,703,493.68)	53,670.09		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	1,629,764.07	1,629,764.07	New
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	1,629,764.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			272,873.21	272,873.21	(2,703,493.68)	1,683,434.16		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,373,488.96	6,373,488.96		6,373,488.96	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)			6,373,488.96	6,373,488.96		6,373,488.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,373,488.96	6,373,488.96		6,373,488.96		
2) Ending Net Position, June 30 (E + F1e)			6,646,362.17	6,646,362.17		8,056,923.12		
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			6,646,362.17	6,646,362.17		8,056,923.12		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	33,752.07	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								
In-District Premiums/Contributions		8674	9,101,463.76	9,101,463.76	4,263,255.94	8,885,504.51	(215,959.25)	-2.4%
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	112.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,101,463.76	9,101,463.76	4,297,120.01	8,885,504.51	(215,959.25)	-2.4%
TOTAL, REVENUES			9,101,463.76	9,101,463.76	4,297,120.01	8,885,504.51		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,731.52	90,731.52	22,682.88	90,731.52	0.00	0.0%
Clerical, Technical and Office Salaries		2400	388,860.00	388,860.00	95,830.00	389,553.04	(693.04)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			479,591.52	479,591.52	118,512.88	480,284.56	(693.04)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	54,298.28	54,298.28	13,530.59	54,377.40	(79.12)	-0.1%
OASDI/Medicare/Alternative		3301-3302	36,688.74	36,688.74	8,972.91	38,741.78	(53.02)	-0.1%
Health and Welfare Benefits		3401-3402	59,259.94	59,259.94	(1,059,472.34)	62,043.40	(2,783.46)	-4.7%
Unemployment Insurance		3501-3502	5,275.52	5,275.52	1,298.88	5,283.14	(7.62)	-0.1%
Workers' Compensation		3601-3602	9,591.82	9,591.82	2,251.78	9,125.41	466.41	4.9%
OPEB, Allocated		3701-3702	12,996.93	12,996.93	4,173,454.22	13,015.72	(18.79)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,623.73	7,623.73	1,899.77	7,698.96	(75.23)	-1.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			185,734.96	185,734.96	3,141,935.81	188,285.79	(2,550.83)	-1.4%
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	35,400.00	35,400.00	14,160.13	20,926.30	14,473.70	40.9%
Noncapitalized Equipment		4400	37,200.00	37,200.00	0.00	28,273.70	10,926.30	29.4%
TOTAL, BOOKS AND SUPPLIES			72,600.00	72,600.00	14,160.13	47,200.00	25,400.00	35.0%
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	20,420.00	20,420.00	734.52	19,320.00	1,100.00	5.4%
Dues and Memberships		5300	86,900.00	86,900.00	3,990.00	88,000.00	(1,100.00)	-1.3%
Insurance		5400-5450	2,840,500.00	2,840,500.00	2,312,962.33	2,923,011.00	(82,511.00)	-2.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	35,000.00	11,404.33	35,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,600.00	5,600.00	2,947.19	5,600.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,101,744.07	5,101,744.07	1,393,966.50	5,044,633.07	57,111.00	1.1%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,090,664.07	8,090,664.07	3,726,004.87	8,116,084.07	(25,400.00)	-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 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			8,828,590.55	8,828,590.55	7,000,613.69	8,831,834.42		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,629,764.07	1,629,764.07	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,629,764.07	1,629,764.07	New
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)			0.00	0.00	0.00	1,629,764.07		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Supplemental Information



Artwork created by the Santa Ana Unified School District students from Martin Elementary School.

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	35,748.11	35,748.11	35,389.51	35,731.46	(16.65)	0%
2. Special Education	1,462.65	1,462.65	1,438.73	1,438.73	(23.92)	-2%
HIGH SCHOOL						
3. General Education	13,828.77	13,828.77	13,762.59	13,848.25	19.48	0%
4. Special Education	719.96	719.96	743.93	741.05	21.09	3%
COUNTY SUPPLEMENT						
5. County Community Schools	229.37	229.37	229.37	230.22	0.85	0%
6. Special Education	56.90	56.90	56.90	56.90	0.00	0%
7. TOTAL, K-12 ADA	52,045.76	52,045.76	51,621.03	52,046.61	0.85	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	52,045.76	52,045.76	51,621.03	52,046.61	0.85	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	3,606.61	3,606.61	3,606.61	3,606.31	(0.30)	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	3,606.61	3,606.61	3,606.61	3,606.31	(0.30)	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

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) 12,663,420.48
- 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. 0.00
 - 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.

Description required

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) 388,254,277.49

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) 3.26%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	15,932,209.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,775,142.57
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	81,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	153,938.45
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,411,330.68
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)	3,586.52
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)	22,357,207.26
9. Carry-Forward Adjustment (Part IV, Line F)	4,822,166.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,179,373.40

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	296,663,829.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	69,430,382.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	23,451,971.24
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,448,614.47
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	93,650.85
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,992,536.28
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)	273,976.07
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)	0.00
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)	41,881,021.62
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)	216,445.48
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,310,796.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	32,733,736.61
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)	471,496,960.66

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) 4.74%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.76%

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>22,357,207.26</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,598,443.85)</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 (3.38%) times Part III, Line B18); zero if negative	<u>4,822,166.14</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.38%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.38%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>4,822,166.14</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>4,822,166.14</u>

Approved indirect cost rate: 3.38%
Highest rate used in any program: 3.38%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	16,050,656.88	522,011.32	3.25%
01	3060	384,419.11	5,337.53	1.39%
01	3061	37,713.30	565.70	1.50%
01	3180	1,027,797.45	34,739.55	3.38%
01	3181	12,251,530.86	414,101.74	3.38%
01	3310	9,425,205.48	318,625.52	3.38%
01	3315	347,282.00	11,738.00	3.38%
01	3320	774,940.00	26,193.00	3.38%
01	3327	182,559.77	6,163.23	3.38%
01	3345	3,017.00	102.00	3.38%
01	3385	273,436.00	9,242.00	3.38%
01	3395	24,531.58	829.42	3.38%
01	3410	252,666.00	8,540.00	3.38%
01	3550	409,885.21	13,400.79	3.27%
01	4035	4,222,808.11	142,730.91	3.38%
01	4045	2,072.59	70.05	3.38%
01	4124	344,126.76	11,624.00	3.38%
01	4203	3,807,029.88	76,140.60	2.00%
01	5640	1,755,160.00	59,324.41	3.38%
01	5810	2,013,208.66	64,485.62	3.20%
01	6010	910,411.12	28,292.23	3.11%
01	6512	1,661,352.00	56,153.70	3.38%
01	6515	4,069.29	137.54	3.38%
01	6520	310,624.12	10,495.88	3.38%
01	6530	14,248.00	482.00	3.38%
01	6535	19,908.00	673.00	3.38%
01	7090	11,789,533.24	353,686.00	3.00%
01	7091	5,534,631.12	166,038.93	3.00%
01	7220	176,481.48	5,963.27	3.38%
01	7810	793,286.90	26,813.10	3.38%
01	8150	12,795,386.20	432,265.00	3.38%
01	9010	1,974,398.23	1,175.97	0.06%
12	6105	1,290,796.00	43,629.00	3.38%
13	5310	32,733,736.61	1,013,765.00	3.10%

General Fund/County School Service Fund
 Unrestricted and Restricted Resources
 Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues				
Revenue Limit Sources	8010 - 8099	\$276,780,374.00	\$274,568,858.26	\$279,596,705.16
Federal Revenues	8100 - 8299	\$65,860,194.61	\$52,283,729.77	\$52,283,729.77
Other State Revenues	8300 - 8599	\$108,584,921.82	\$108,485,072.34	\$96,689,042.46
Other Local Revenues	8600 - 8799	\$8,539,346.49	\$8,493,346.49	\$8,499,038.49
Total Revenues		\$459,764,836.92	\$443,831,006.86	\$437,067,515.88
Expenditures				
Certificated Salaries	1000 - 1999	\$240,185,098.20	\$238,240,072.02	\$238,889,443.56
Classified Salaries	2000 - 2999	\$66,936,185.91	\$67,387,563.08	\$68,330,988.99
Employee Benefits	3000 - 3999	\$102,205,360.21	\$103,589,010.79	\$106,212,177.10
Books and Supplies	4000 - 4999	\$18,355,573.87	\$14,187,841.52	\$13,427,528.78
Services and Other Operating	5000 - 5999	\$57,586,055.78	\$56,223,073.47	\$57,461,430.79
Capital Outlay	6000 - 6900	\$1,318,345.19	\$1,149,940.19	\$1,149,940.19
Other Outgo	7000 - 7299	\$3,552,843.00	\$3,552,843.00	\$3,552,843.00
Direct Support/Indirect Cost	7300 - 7399	(\$1,057,394.00)	(\$1,057,394.00)	(\$1,057,394.00)
Debt Service	7430 - 7439	\$1,071,849.43	\$1,071,849.43	\$1,071,849.43
Total Expenditures		\$490,153,917.59	\$484,344,799.50	\$489,038,807.84
Excess (Deficiency) of Revenues Over Expenditures		(\$30,389,080.67)	(\$40,513,792.64)	(\$51,971,291.96)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$13,643,899.88	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$8,210,225.01	\$6,580,461.01	\$6,580,461.01
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		\$5,433,674.87	(\$6,580,461.01)	(\$6,580,461.01)
Net Increase (Decrease) in Fund Balance		(\$24,955,405.80)	(\$47,094,253.65)	(\$58,551,752.97)
Fund Balance				
Beginning Fund Balance	9791	\$70,614,639.35	\$45,659,233.55	(\$1,435,020.10)
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$70,614,639.35	\$45,659,233.55	(\$1,435,020.10)
Ending Fund Balance		\$45,659,233.55	(\$1,435,020.10)	(\$59,986,773.07)
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$150,000.00	\$150,000.00	\$150,000.00
Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$7,722,902.54	\$8,098,835.33	\$8,407,041.20
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$5,260,900.83	\$5,260,900.83	\$11,570,367.83
Economic Uncertainties Percentage		2.00%	2.00%	2.00%
Reserve for Economic Uncertainties	9789	\$9,967,282.85	\$9,818,505.21	\$9,912,385.38
Undesignated/Unappropriated	9790	\$21,558,147.33	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	(\$25,763,261.47)	(\$91,026,567.48)

General Fund/County School Service Fund
 Unrestricted Resources Only
 Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues				
Revenue Limit Sources	8010 - 8099	\$265,920,274.08	\$263,708,758.64	\$268,736,605.54
Federal Revenues	8100 - 8299	\$645,170.82	\$645,170.82	\$645,170.82
Other State Revenues	8300 - 8599	\$42,961,125.55	\$42,870,472.95	\$34,456,493.08
Other Local Revenues	8600 - 8799	\$4,892,319.40	\$4,846,319.40	\$4,851,011.40
Total Revenues		\$314,418,889.85	\$312,070,721.81	\$308,689,280.84
Expenditures				
Certificated Salaries	1000 - 1999	\$165,703,899.67	\$170,412,204.60	\$173,185,812.47
Classified Salaries	2000 - 2999	\$39,309,876.37	\$39,860,214.63	\$40,418,257.64
Employee Benefits	3000 - 3999	\$67,885,927.80	\$70,050,196.13	\$72,664,041.80
Books and Supplies	4000 - 4999	\$5,021,513.31	\$5,112,350.48	\$5,215,006.48
Services and Other Operating	5000 - 5999	\$19,359,174.37	\$19,771,022.47	\$20,232,620.34
Capital Outlay	6000 - 6900	\$640,707.12	\$640,707.12	\$640,707.12
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	(\$3,865,536.01)	(\$3,451,434.27)	(\$3,451,434.27)
Debt Service	7430 - 7439	\$58,563.15	\$58,563.15	\$58,563.15
Total Expenditures		\$294,114,125.78	\$302,453,824.31	\$308,963,574.73
Excess (Deficiency) of Revenues Over Expenditures		\$20,304,764.07	\$9,616,897.50	(\$274,293.89)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$13,643,899.88	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$6,212,749.12	\$4,582,985.12	\$4,582,985.12
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$51,181,841.15)	(\$52,504,098.82)	(\$54,002,679.83)
Total Other Financing Sources/Uses		(\$43,750,690.39)	(\$57,087,083.94)	(\$58,585,664.95)
Net Increase (Decrease) in Fund Balance		(\$23,445,926.32)	(\$47,470,186.44)	(\$58,859,958.84)
Fund Balance				
Beginning Fund Balance	9791	\$61,382,257.33	\$37,936,331.01	(\$9,533,855.43)
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$61,382,257.33	\$37,936,331.01	(\$9,533,855.43)
Ending Fund Balance		\$37,936,331.01	(\$9,533,855.43)	(\$68,393,814.27)
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$150,000.00	\$150,000.00	\$150,000.00
Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$5,260,900.83	\$5,260,900.83	\$11,570,367.83
Economic Uncertainties Percentage		2.00%	2.00%	2.00%
Reserve for Economic Uncertainties	9789	\$9,967,282.85	\$9,818,505.21	\$9,912,385.38
Undesignated/Unappropriated	9790	\$21,558,147.33	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	(\$25,763,261.47)	(\$91,026,567.48)

General Fund/County School Service Fund
 Restricted Resources Only
 Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2012 - 13	Year 1 2013 - 14	Year 2 2014 - 15
Revenues				
Revenue Limit Sources	8010 - 8099	\$10,860,099.92	\$10,860,099.62	\$10,860,099.62
Federal Revenues	8100 - 8299	\$65,215,023.79	\$51,638,558.95	\$51,638,558.95
Other State Revenues	8300 - 8599	\$65,623,796.27	\$65,614,599.39	\$62,232,549.38
Other Local Revenues	8600 - 8799	\$3,647,027.09	\$3,647,027.09	\$3,647,027.09
Total Revenues		\$145,345,947.07	\$131,760,285.05	\$128,378,235.04
Expenditures				
Certificated Salaries	1000 - 1999	\$74,481,198.53	\$67,827,867.42	\$65,703,631.09
Classified Salaries	2000 - 2999	\$27,626,309.54	\$27,527,348.45	\$27,912,731.35
Employee Benefits	3000 - 3999	\$34,319,432.41	\$33,538,814.66	\$33,548,135.30
Books and Supplies	4000 - 4999	\$13,334,060.56	\$9,075,491.04	\$8,212,522.30
Services and Other Operating	5000 - 5999	\$38,226,881.41	\$36,452,051.00	\$37,228,810.45
Capital Outlay	6000 - 6900	\$677,638.07	\$509,233.07	\$509,233.07
Other Outgo	7000 - 7299	\$3,552,843.00	\$3,552,843.00	\$3,552,843.00
Direct Support/Indirect Cost	7300 - 7399	\$2,808,142.01	\$2,394,040.27	\$2,394,040.27
Debt Service	7430 - 7439	\$1,013,286.28	\$1,013,286.28	\$1,013,286.28
Total Expenditures		\$196,039,791.81	\$181,890,975.19	\$180,075,233.11
Excess (Deficiency) of Revenues Over Expenditures		(\$50,693,844.74)	(\$50,130,690.14)	(\$51,696,998.07)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$1,997,475.89	\$1,997,475.89	\$1,997,475.89
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$51,181,841.15	\$52,504,098.82	\$54,002,679.83
Total Other Financing Sources/Uses		\$49,184,365.26	\$50,506,622.93	\$52,005,203.94
Net Increase (Decrease) in Fund Balance		(\$1,509,479.48)	\$375,932.79	\$308,205.87
Fund Balance				
Beginning Fund Balance	9791	\$9,232,382.02	\$7,722,902.54	\$8,098,835.33
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$9,232,382.02	\$7,722,902.54	\$8,098,835.33
Ending Fund Balance		\$7,722,902.54	\$8,098,835.33	\$8,407,041.20
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
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
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$7,722,902.54	\$8,098,835.33	\$8,407,041.20
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00
Reserve for Economic Uncertainties	9789	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00

Object	CB - Budget	Actual July	Actual August	Actual September	Actual October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Total	Projected Annual	Total
Beginning Cash Balance																
Receipts																
Revenue Limit																
State Aid	189,034,648	3,978,154	2,865,153	18,047,795	6,894,265	11,742,798	23,626,648	11,742,798	7,810,057	3,892,413	2,950,580	(718,127)	48,847,450	132,866,525	38,706,324	189,034,649
County Tax	46,519,870	13,071,111	7,566,820	6,719,974	3,958,170	1,559,203	1,559,203	1,559,203	(668,591)	(750,497)	2,631,333	(358,703)	(559,703)	14,098,320	15,174,865	46,519,870
Other	85,800,184	135,188	2,268,531	3,860,890	1,507,421	162,555	5,877,415	6,228,474	1,784,759	15,314,443	2,333,333	-	10,333,821	48,895,420	18,884,774	85,800,184
Federal Revenues	105,584,921	2,050	3,975,047	14,526,496	14,877,867	6,192,148	9,542,112	11,145,609	9,590,126	2,222,893	9,921,198	1,314,395	5,843,666	88,472,334	19,812,567	105,584,921
Other State Revenues	8,539,346	2,050	190,213	169,281	953,177	359,845	359,845	373,839	373,839	421,810	239,998	306,469	4,137,650	7,527,117	1,012,229	8,539,346
Interfund Transfers/Contributions	19,632,278	52,690,040	34,771,796	-	-	5,000,000	-	-	-	-	-	-	-	18,639,518	(4,242)	19,632,278
2011-12 Deferrals	-	-	-	-	-	-	-	-	-	-	-	-	-	97,451,808	-	97,451,808
Borrowing-OC Treasury	-	10,035,281	(7,028,354)	7,789,652	3,897,865	8,000,000	-	-	70,000,000	-	-	-	-	70,000,000	-	70,000,000
Assets (Cash)	-	-	-	-	-	-	-	-	-	-	-	-	-	30,993,554	-	30,993,554
Total Receipts	473,764,783.00	714,235,622	89,737,007	47,839,897	47,457,426	33,516,836	74,264,467	89,810,937	89,449,220	829,891,192	840,349,883	854,034	891,181,903	1,657,686,302	1,099,231,641	1,658,928,143
Disbursements																
Classified Salaries	240,155,068	2,814,742	20,468,853	20,284,419	21,316,320	21,435,478	440,370	42,870,857	21,435,478	21,435,478	21,435,478	21,435,478	21,435,478	236,678,532	3,308,564	240,155,068
Classified Salaries	66,938,184	(683,820)	3,404,482	4,565,122	5,845,377	5,555,703	5,555,703	5,555,703	5,555,703	5,555,703	5,555,703	5,555,703	5,555,703	57,678,785	9,259,369	66,938,184
Employee Benefits	102,205,357	2,282,820	1,321,506	13,639,787	6,798,859	8,110,781	7,860,781	7,860,781	8,723,650	8,723,650	7,860,781	7,860,781	8,723,650	88,915,366	13,289,891	102,205,357
Supplies and Services	75,941,620	(244,376)	5,035,022	8,650,067	5,699,045	5,891,775	5,891,775	5,891,775	5,891,775	5,891,775	5,891,775	5,891,775	5,891,775	68,475,974	9,465,646	75,941,620
Capital Outlays	1,318,344	(14,302)	245,167	138,970	272,700	118,651	118,651	118,651	118,651	118,651	118,651	118,651	118,651	1,591,743	(773,399)	1,318,344
Other Outgo	3,588,378	(100,853)	100,853	-	395,523	305,100	305,100	305,100	305,100	305,100	305,100	305,100	305,100	3,888,759	(85,835)	3,588,378
Loans (Capital)	8,210,225	-	866,959	-	-	738,920	738,920	738,920	738,920	738,920	738,920	738,920	738,920	3,135,707	1,694,633	8,210,225
Loans (OC)	-	4,373,441	24,866,959	(115,350)	(839,139)	-	5,026,894	(1,644,490)	(89,149)	(73,813)	(193,341)	-	-	33,135,707	-	33,135,707
Repayment-OC Treasury	6640	-	48,816,244	28,519,258	-	-	-	-	-	-	-	-	-	73,438,002	-	73,438,002
Audit Adjustments	9762-9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	9900-9999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	499,365,210	55,353,890	81,917,347	47,995,035	39,688,715	45,156,888	25,864,174	83,177,818	41,849,630	47,896,865	41,816,047	42,211,488	43,294,814	897,350,460	36,558,489	499,365,210
Ending Cash Balance		\$59,402,555	\$27,222,214	\$27,410,078	\$15,278,768	\$8,638,916	\$56,669,206	\$29,602,128	\$70,901,697	\$49,097,195	\$47,831,031	\$5,981,577	\$29,846,666			
Ending Available Cash Balance																

Object	CB - Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Total	Projected Accrual	Total
Beginning Cash Balance		\$29,848,868	\$25,053,846	\$15,486,707	\$12,863,857	\$8,571,356	\$29,591,802	\$13,447,985	\$5,300,971	\$22,828,311	\$45,478,944	\$29,599,180	\$176,708,537			
Receipts																
Revenue Limit	200-518,621	-	4,065,332	25,549,569	9,735,849	18,029,485	18,029,485	34,784,987	2,183,820	(14,428)	11,105,653	3,829,874	-	157,218,602	73,098,019	200,316,621
Property Tax	8000-8070	75,281,063	420,000	812,287	1,812,287	7,158,744	3,159,744	(159,714)	25,829,118	3,159,744	25,829,118	(175,830)	528,264	75,377,153	82,500,000	75,381,063
Other	8080-8089	(1,138,826)	(269,827)	(552,403)	(159,714)	(159,714)	(159,714)	(159,714)	298,022	298,022	298,022	(159,714)	(159,714)	82,500,000	82,500,000	82,500,000
Federal Revenues	8100-8299	52,283,729	135,188	2,269,531	3,680,860	2,382,595	3,321,565	5,573,684	1,553,318	13,834,128	528,724	1,329,294	7,759,425	9,278,778	9,278,778	52,283,729
Other State Revenues	8300-8599	105,485,072	-	10,537,991	10,090,459	7,397,698	10,747,936	13,024,128	8,363,372	2,160,647	10,110,029	-	-	23,127,271	23,127,271	108,485,072
Other Local Revenues	8600-8799	8,493,346	2,050	190,113	359,845	359,845	359,845	373,839	-	-	-	-	-	1,245,560	1,245,560	8,493,346
Inherited Transfers/Contributions	2070-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2070-13 Deposits	-	34,045,678	25,676,537	-	-	-	-	-	-	-	-	-	-	59,925,218	-	59,925,218
2070-13 Treasury	-	20,000,000	(5,000,000)	7,000,000	6,000,000	3,000,000	-	-	-	-	-	-	-	-	-	31,000,000
Assets (Calc)	-	20,000,000	(5,000,000)	7,000,000	6,000,000	3,000,000	-	-	-	-	-	-	-	-	-	31,000,000
Total Receipts	443,831,005.02	\$27,599,071	\$31,378,793	\$50,187,884	\$77,394,843	\$38,326,665	\$63,885,724	\$54,298,648	\$12,351,651	\$10,296,184	\$47,444,814	\$4,533,985	\$19,789,787	\$408,888,781	\$107,846,430	\$534,758,221
Disbursements																
Classified Salaries	1000-1999	238,240,072	2,814,742	20,488,853	20,284,419	21,260,869	476,480	42,521,737	21,260,869	21,260,869	21,260,869	21,260,869	21,260,869	235,420,311	2,818,761	238,240,072
Classified Salaries	2000-2999	683,822	3,484,482	4,565,122	5,593,168	5,593,168	5,593,168	5,593,168	5,593,168	5,593,168	5,593,168	5,593,168	5,593,168	57,624,292	9,783,271	67,387,563
Employee Benefits	3000-3999	103,590,010	2,292,920	1,321,506	13,639,787	8,060,724	8,060,724	8,060,724	8,894,983	8,894,983	8,060,724	8,060,724	8,894,983	91,469,202	12,118,805	103,590,010
Supplies and Services	4000-5999	70,410,083	(244,376)	5,035,622	8,852,087	5,435,350	5,435,350	5,435,350	5,435,350	5,435,350	5,435,350	5,435,350	5,435,350	62,590,888	7,848,197	70,410,083
Capital Outlays	6000-8999	1,149,840	295,187	138,879	101,760	101,760	101,760	101,760	101,760	101,760	101,760	101,760	101,760	1,295,943	(138,003)	1,149,840
Other	9000-9999	3,484,482	684,089	864,089	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,500,000	51,907	3,551,843
All Other Transfers/Transfers Out	7000-7999	6,860,461	684,089	684,089	599,441	599,441	599,441	599,441	599,441	599,441	599,441	599,441	599,441	27,824,848	558,258	27,824,848
Liabilities (Calc)	-	-	4,373,146	24,099,827	(115,350)	-	2,884	(164,649)	(58,708)	(73,813)	(89,241)	-	-	20,438,002	-	70,438,002
Repayments-OC Treasury	9040	-	43,919,244	26,519,258	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments to Exp Base Year	9700-9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit Adjustments	9800-9999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	690,899,872	\$2,355,880	\$18,971,247	47,395,035	41,272,444	41,547,442	20,595,847	62,443,681	41,290,734	42,167,897	41,267,182	41,652,842	42,707,016	558,381,624	33,019,796	599,566,820
Ending Cash Balance		\$35,055,846	\$15,486,707	\$12,663,857	\$8,571,356	\$29,591,802	\$13,447,985	\$5,300,971	\$22,828,311	\$45,478,944	\$29,599,180	\$176,708,537				
Ending Available Cash Balance																

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	498,364,142.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	65,199,904.96
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 except 3801-3802	93,006.99
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	970,660.19
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,148,425.83
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	8,210,225.01
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	805,053.00
9. PERS Reduction	All	All	3801-3802	201,872.70
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				11,511,086.72
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	2,404,943.61
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				424,058,094.53
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				424,058,094.53

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23 and 25)*		54,941.37
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		54,941.37
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		54,941.37
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,718.37
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.)	396,821,393.02	7,689.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	396,821,393.02	7,689.67
B. Required effort (Line A.2 times 90%)	357,139,253.72	6,920.70
C. Current year expenditures (Line I.G and Line II.F)	424,058,094.53	7,718.37
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 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 - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)				
Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	424,058,094.53	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,718.37
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - 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	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,486.84	6,486.84	6,486.84
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,698.84	6,698.84	6,698.84
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,698.84	6,698.84	6,698.84
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00	0.00
c. Revenue Limit ADA	0033	52,045.76	52,045.76	52,046.61
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	348,646,218.92	348,646,218.92	348,651,912.93
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	4,811,110.49	4,811,110.49	4,811,189.17
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	353,457,329.41	353,457,329.41	353,463,102.10
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	274,735,313.00	274,735,313.00	274,739,800.00
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	3,459,686.00	3,459,686.00	3,522,787.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	618,047.00	618,047.00	611,653.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	271,812.00	271,812.00	292,681.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	3,113,451.00	3,113,451.00	3,203,815.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	277,848,764.00	277,848,764.00	277,943,615.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	75,391,093.00	75,391,093.00	80,953,613.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	11,719,151.00
28. Less: Charter Schools In-lieu Taxes	0595	4,885,802.00	4,885,802.00	5,246,211.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	70,505,291.00	70,505,291.00	87,426,553.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	207,343,473.00	207,343,473.00	190,517,062.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	1,477,787.00	1,477,787.00	1,482,213.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,477,787.00)	(1,477,787.00)	(1,482,213.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	205,865,686.00	205,865,686.00	189,034,849.00
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	829,376.00	829,376.00	829,376.00
44. California High School Exit Exam	9002	3,112,202.00	3,112,202.00	3,112,202.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	106,594.00	106,594.00	106,594.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	676,299.00	676,299.00	676,104.00

First Interim
2012-13 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(762,348.00)	0.00	(1,057,394.00)				
Other Sources/Uses Detail					13,643,899.88	8,210,225.01		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,500.00	0.00	43,629.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	753,248.00	0.00	1,013,765.00	0.00				
Other Sources/Uses Detail					479,743.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,997,475.89	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	13,643,899.88		
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					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					4,103,242.05	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2012-13 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 6750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	5,600.00	0.00						
Other Sources/Uses Detail					1,629,764.07	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	762,348.00	(762,348.00)	1,057,394.00	(1,057,394.00)	21,854,124.89	21,854,124.89		

Criteria and Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	52,045.76	52,046.61	0.0%	Met
1st Subsequent Year (2013-14)	51,375.37	51,621.88	0.5%	Met
2nd Subsequent Year (2014-15)	51,128.76	51,088.62	-0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	53,240	53,496	0.5%	Met
1st Subsequent Year (2013-14)	52,983	53,239	0.5%	Met
2nd Subsequent Year (2014-15)	52,726	52,982	0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	52,065	54,584	95.4%
Second Prior Year (2010-11)	51,781	54,084	95.7%
First Prior Year (2011-12)	51,787	53,754	96.3%
		Historical Average Ratio:	95.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	51,335	53,496	96.0%	Met
1st Subsequent Year (2013-14)	51,089	53,239	96.0%	Met
2nd Subsequent Year (2014-15)	50,842	52,982	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2012-13)	281,256,779.00		
1st Subsequent Year (2013-14)	285,127,669.00	279,591,087.61	-1.9%	Met
2nd Subsequent Year (2014-15)	291,243,285.00	284,643,163.44	-2.3%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Base revenue limit ADA COLA of \$169 prior to deficit factor for 2013-14 was budgeted. However, at First Interim, this COLA was eliminated per School Services post-election dartboard. Thus, lowering the base revenue limit ADA for 2014-15. As a result, it creates a reduction in the projected revenue limit for 2014-15.

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 (2009-10)	241,114,430.77	250,050,745.56	96.4%
Second Prior Year (2010-11)	255,007,732.90	270,396,062.59	94.3%
First Prior Year (2011-12)	262,097,535.66	285,625,972.08	91.8%
Historical Average Ratio:			94.2%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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):	91.2% to 97.2%	91.2% to 97.2%	91.2% to 97.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	272,899,703.84	294,114,125.78	92.8%	Met
1st Subsequent Year (2013-14)	280,322,615.36	276,690,562.78	101.3%	Not Met
2nd Subsequent Year (2014-15)	286,268,111.91	243,700,268.72	117.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

The total unrestricted expenditures above for 2013-14 contain \$25.8 million in unspecified budget cuts and 2014-15 includes an additional \$65.2 million in unspecified budget cuts. A significant portion of these cuts once identified will in all likelihood be in salary and benefits, and ratios will revert to a more consistent level.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2012-13)	61,316,777.58	65,860,194.61	7.4%	Yes
1st Subsequent Year (2013-14)	49,650,111.82	52,283,729.77	5.3%	Yes
2nd Subsequent Year (2014-15)	44,667,412.00	52,283,729.77	17.1%	Yes

Explanation:
(required if Yes)

Due to 2011-12 carryover being budgeted at First Interim.

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

Current Year (2012-13)	105,427,007.75	108,584,921.82	3.0%	No
1st Subsequent Year (2013-14)	105,427,008.00	108,485,072.34	2.9%	No
2nd Subsequent Year (2014-15)	96,427,008.00	96,689,042.46	0.3%	No

Explanation:
(required if Yes)

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

Current Year (2012-13)	8,023,546.64	8,539,346.49	6.4%	Yes
1st Subsequent Year (2013-14)	8,149,012.00	8,493,346.49	4.2%	No
2nd Subsequent Year (2014-15)	8,287,902.00	8,498,038.49	2.5%	No

Explanation:
(required if Yes)

Due to increase in local grant awards of approx. \$642K and decrease in ROP funding by \$126K.

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

Current Year (2012-13)	18,004,231.25	18,355,573.87	2.0%	No
1st Subsequent Year (2013-14)	18,436,333.00	14,187,841.52	-23.0%	Yes
2nd Subsequent Year (2014-15)	17,187,875.00	13,427,528.78	-21.9%	Yes

Explanation:
(required if Yes)

Due to expiration of ARRA Title I School Improvement Grant and Fresh Fruit and Vegetable grant as well as an adjustment to OMMA.

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

Current Year (2012-13)	54,554,110.86	57,586,055.78	5.6%	Yes
1st Subsequent Year (2013-14)	55,863,409.00	56,223,073.47	0.6%	No
2nd Subsequent Year (2014-15)	53,421,250.80	57,461,430.79	7.6%	Yes

Explanation:
(required if Yes)

Due to 2011-12 carryover being budgeted at First Interim.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	174,767,331.97	182,984,462.92	4.7%	Met
1st Subsequent Year (2013-14)	163,226,131.82	169,262,148.60	3.7%	Met
2nd Subsequent Year (2014-15)	149,382,322.00	157,470,810.72	5.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	72,558,342.11	75,941,629.65	4.7%	Met
1st Subsequent Year (2013-14)	74,299,742.00	70,410,914.99	-5.2%	Not Met
2nd Subsequent Year (2014-15)	70,609,125.80	70,888,959.57	0.4%	Met

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

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

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

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

Due to 2011-12 carryover being budgeted at First Interim.

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

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

Due to increase in local grant awards of approx. \$642K and decrease in ROP funding by \$126K.

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

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

Due to expiration of ARRA Title I School Improvement Grant and Fresh Fruit and Vegetable grant as wells as an adjustment to OMMA.

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

Due to 2011-12 carryover being budgeted at First Interim.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,829,377.54	15,418,646.09	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		15,418,646.09	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.0%	2.1%	2.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.7%	0.7%	0.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(23,445,926.32)	300,326,874.90	7.8%	Not Met
1st Subsequent Year (2013-14)	(21,706,924.94)	281,273,547.90	7.7%	Not Met
2nd Subsequent Year (2014-15)	6,403,347.14	248,283,253.84	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District's unrestricted deficit spending exceeded the standard as a result of 1) shifting the ongoing expenditures back from one-time to unrestricted resources, 2) increase in step and column costs, 3) increase in Health benefits costs, and 4) increase in general fund contributions. The District has completed the budget reductions of \$35.1 million for 2012-13 and is planning to make budget reductions of \$25.8 million in 2012-13 and additional \$65.2 million in 2013-14 to mitigate the deficit spending pattern.

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 (2012-13)	45,659,233.55	Met
1st Subsequent Year (2013-14)	24,328,241.40	Met
2nd Subsequent Year (2014-15)	31,039,794.41	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 (2012-13)	30,000,000.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$61,000 (greater of)	0	to 300
4% or \$61,000 (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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	51,335	51,089	50,842
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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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 (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	498,364,142.60	465,161,998.98	430,355,962.84
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)	498,364,142.60	465,161,998.98	430,355,962.84
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,967,282.85	9,303,239.98	8,607,119.26
6. Reserve Standard - by Amount (\$61,000 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)	9,967,282.85	9,303,239.98	8,607,119.26

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,967,282.85	9,818,505.24	9,912,385.38
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	9,967,282.85	9,818,505.24	9,912,385.38
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.11%	2.30%
District's Reserve Standard (Section 10B, Line 7):	9,967,282.85	9,303,239.98	8,607,119.26
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(50,961,067.21)	(51,190,357.00)	0.4%	229,289.79	Met
1st Subsequent Year (2013-14)	(52,277,136.00)	(52,504,098.82)	0.4%	226,962.82	Met
2nd Subsequent Year (2014-15)	(53,627,192.00)	(54,002,679.83)	0.7%	375,487.83	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	13,632,276.00	13,643,899.88	0.1%	11,623.88	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	4,103,242.00	6,212,749.12	51.4%	2,109,507.12	Not Met
1st Subsequent Year (2013-14)	4,201,720.00	4,582,985.12	9.1%	381,265.12	Not Met
2nd Subsequent Year (2014-15)	4,310,965.00	4,582,985.12	6.3%	272,020.12	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers of one-time retirees' premium reimbursement that was recorded in Fund 01 at 2011-12 year-end close to Health Benefits (Fund 69) of approx. \$1.6 million. Payments of activity supervisors' costs from 2008-09 to 2010-11 that were recorded in Cafeteria Fund (Fund 13). Starting in 2012-13 Unrestricted General Fund will reimburse Fund 13 in the amount of approx. \$0.5 million each year for a five year period.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	Various	Fund 56	Fund 56	52,518,378
General Obligation Bonds	Various	Fund 51	Fund 51	321,593,540
Supp Early Retirement Program	2	General Fund	General Fund	3,006,793
State School Building Loans				
Compensated Absences	Ongoing	General Fund	General Fund	572,922

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

2002 QZAB	5	General Fund / Fund 56	Fund 56	7,000,000
2005 QZAB	9	General Fund / Fund 56	Fund 56	4,500,000
Lease Certificates (City of Santa Ana)	3	General Fund	General Fund	1,998,225

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	3,553,471	3,809,547	3,363,858	3,415,109
General Obligation Bonds	20,634,955	17,314,692	18,278,147	18,942,984
Supp Early Retirement Program	2,218,881	2,218,881	787,912	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2002 QZAB	395,183	395,183	395,183	395,183
2005 QZAB	230,810	230,810	230,810	230,810
Lease Certificates (City of Santa Ana)	931,775	996,009	1,056,106	1,037,808
Total Annual Payments:	27,965,075	24,965,122	24,112,016	24,021,894
Has total annual payment increased over prior year (2011-12)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	119,052,495.00	120,452,385.00
b. OPEB unfunded actuarial accrued liability (UAAL)	119,052,495.00	120,452,385.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2010	Jul 01, 2011

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	12,785,684.00	12,756,060.00
1st Subsequent Year (2013-14)	12,785,684.00	12,756,060.00
2nd Subsequent Year (2014-15)	12,785,684.00	12,756,060.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2012-13)	8,478,413.83	8,664,998.98
1st Subsequent Year (2013-14)	8,478,413.83	8,664,998.98
2nd Subsequent Year (2014-15)	8,478,413.83	8,664,998.98
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	8,478,413.83	8,664,998.98
1st Subsequent Year (2013-14)	8,478,413.83	8,664,998.98
2nd Subsequent Year (2014-15)	8,478,413.83	8,664,998.98
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	864	849
1st Subsequent Year (2013-14)	864	789
2nd Subsequent Year (2014-15)	864	796

4. Comments:

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	20,567,849.00	18,216,871.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2012-13)	5,361,850.00	5,132,460.00
1st Subsequent Year (2013-14)	5,361,850.00	5,235,290.00
2nd Subsequent Year (2014-15)	5,361,850.00	5,235,290.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

Current Year (2012-13)	6,372,675.42	6,156,716.17
1st Subsequent Year (2013-14)	6,372,675.42	6,156,716.17
2nd Subsequent Year (2014-15)	6,372,675.42	6,156,716.17

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,574.2	2,548.6	2,548.6	2,548.6

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% 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

2,562,876

7. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0	0	0

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
31,584,436	32,531,970	34,483,888
89.0%	89.0%	89.0%
1.5%	3.0%	6.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
4,463,548	4,553,266	4,644,786
2.0%	2.0%	2.0%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	1,275.3	1,269.9	1,269.9	1,269.9

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

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

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

7. Amount included for any tentative salary schedule increases

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	0	0	0

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
15,737,467	16,209,591	17,182,167
80.0%	80.0%	80.0%
1.5%	3.0%	6.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
873,607	885,838	898,240
1.4%	1.4%	1.4%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	187.6	196.3	196.3	196.3

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
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	<input type="text" value="266,422"/>		
	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,432,445	2,505,419	2,655,744
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	1.5%	3.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	427,671	435,880	444,249
3. Percent change in step and column over prior year	2.0%	2.0%	2.0%

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
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. A6. Health Benefits Authority was created to further protect and reduce employer contributions for the increasing cost of benefits. A7. While our financial system is independent, the District and County office work closely to ensure that our records are in sync. Strong financial controls are in place both at the District and at the County to ensure that this occurs. A8. However, the District certified its third interim report as "Qualified" given the State's fiscal situation and the threat of additional budget reductions if Proposition 30 did not pass.

End of School District First Interim Criteria and Standards Review

Santa Ana Unified School District

Santa Ana, California

Central Administration



Thelma Meléndez de Santa Ana, Ph.D.

Superintendent



Cathie Olsky, Ed.D.

**Deputy Superintendent
Chief Academic Officer**



Dawn Miller

**Assistant Superintendent
Secondary Education**



Michael P. Bishop, Sr.

**CBO
Deputy Superintendent
Operations**



Doreen Lohnes

**Assistant Superintendent
Support Services**



Herman Mendez

**Assistant Superintendent
Elementary Education**



Joe Dixon

**Assistant Superintendent
Facilities/Governmental Relations**



Chad Hammitt

**Assistant Superintendent
Personnel Services**



Santa Ana Unified School District

1601 East Chestnut Avenue
Santa Ana, CA 92701-6322
714.558.5501

Produced by the SAUSD Publications Dept.