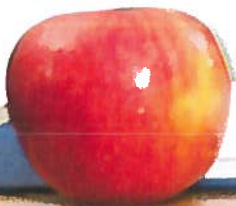




2013 - 2014

SAUSD BUDGET





Our Success, Our Passion

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

Success

Achievement

United

Service

Dedication

Vision Statement

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

Mission Statement

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

Santa Ana Unified School District

TABLE OF CONTENTS

Description	Page
Introduction and Overview.....	1-7
District Certification of July 1 Budget Report (Form CB).....	9-11
❖ Summary of Key Criteria and Standards Review.....	12-14
❖ Workers' Compensation Certification.....	15
Forms:	
• <i>Operating Funds – Unrestricted and Restricted</i>	
➤ General Fund – Unrestricted/Restricted (Form 01)	17-36
➤ Child Development Fund (Form 12)	37-48
➤ Cafeteria Special Revenue Fund (Form 13)	49-60
➤ Deferred Maintenance Fund (Form 14).....	61-72
➤ Special Reserve Fund for Other Than Capital Outlay Projects (Form 17)	73-82
➤ Building Fund (Form 21).....	83-95
➤ Capital Facilities Fund (Form 25)	97-108
➤ County School Facilities Fund (Form 35)	109-121
➤ Special Reserve Fund for Capital Outlay Projects (Form 40)	123-135
➤ Capital Project Fund for Blended Component Units (Form 49).....	137-149
➤ Bond Interest and Redemption Fund (Form 51).....	151-161
➤ Debt Service Fund (Form 56).....	163-172
➤ Self-Insurance Fund (Form 67)	173-185
• <i>Supplemental Information</i>	
➤ Average Daily Attendance (Form A)	189-190
➤ Current Expense Formula/Minimum Classroom Compensation	
❖ 2012-13 Estimated Actuals (Form CEA)	191
❖ 2013-14 Budget (Form CEB).....	192
➤ Indirect Cost Rate Worksheet (Form ICR)	193-196
➤ Lottery Report (Form L)	197
➤ Multiyear Projections – General Fund (Form MYP)	198-200
➤ Cash Flow.....	201-203
➤ No Child Left Behind Maintenance of Effort (Form NCMOE)	204-208
➤ Revenue Limit Summary (Form RL).....	209-210
➤ Summary of Interfund Activities for All Funds	
❖ 2012-13 Estimated Actuals (Form SIAA).....	211-212
❖ 2013-14 Budget (Form SIAB)	213-214
• <i>Criteria and Standards Review (Form 01CS).....</i>	<i>217-242</i>

Introduction and Overview

Superintendent's Message



As we come to the close of another successful year in the Santa Ana Unified School District (SAUSD), we can reflect and be proud of all the great things that have happened in our District this year.

We continue to be a leader in the implementation of the Common Core State Standards and a model for other districts. This spring, SAUSD was featured in a statewide newsletter on Common Core where we were singled out for identifying "key components to explicitly and purposefully address the needs of all English Learners in a coherent and consistent manner. We were also recognized by the State School Attendance Review Board for proactive and innovative strategies to reduce student absenteeism and awarded the Distinguished Model for 2012-2013 for our efforts to boost student school attendance.

We remain focused on our overarching goal of providing a world-class education that ensures all SAUSD students are prepared for college and career and prepared to assume their role in the global citizenry.

Many of our schools received individual recognitions throughout the year. Middle College High School was named a California Distinguished School for demonstrating a strong commitment and innovative approach to improving student academic achievement. They were also named a Title 1 Academic Achievement School along with Muir Fundamental Elementary School for sustained progress in academic improvement among low-income students. This was Muir's sixth consecutive year receiving this outstanding honor. Our Saddleback Boys Varsity Soccer Team clinched the CIF Division 5 Title, and our Valley High School Inc. Academy Culinary Arts students won a regional competition that secured them a spot in the nation's capital to defend their title as the reigning champions in a national culinary arts competition.

Thanks to the vision and direction of the SAUSD Board of Education, our District continues to have a rich tradition of excellence despite being underfunded by the State for the last five years and operating during one of the worst economic times in California.

As we wait for the final adoption of the State Budget, we are hopeful that decisions will be made in the best interest of students. We are fortunate to be a part of such an outstanding District. I thank each and every one of you for your commitment to provide the very best for our students.

*Thelma Meléndez de Santa Ana, Ph.D.
Superintendent of Schools*

Deputy Superintendent, Operations, CBO

Message



The budget is a numerical depiction of the Santa Ana Unified School District's academic program and strategic focus. Our organizational priorities include student safety, focused instruction, implementation of the Common Core Curriculum, recruitment and retention of highly qualified employees as well as fiscal solvency.

This budget is being adopted according to statute, prior to June 30, 2013; and prior to the new State funding formula being signed into law. Therefore, the District's revenue projections as well as accounting methodology are wholly reflective of the current revenue limit and categorical funding structures and accountability. For the first time in 7 years, Santa Ana Unified forecasts receiving an increase in overall funding in the adoption budget. This is primarily due to increases in State revenue and according to our current assumptions, the 2013-14 budget ends with a fund balance of \$26.6 million. Although we anticipate increased funding in our overall budget, we still have a structural deficit that deteriorates our fund balance over the next two fiscal years, taking us into fiscal insolvency, absent any reduction in expenditures.

Local Control Funding Formula (LCFF)

*Based on our initial analysis of the LCFF Compromise Proposal, we believe the 2013-14 school year funding will provide Santa Ana USD approximately \$6-7 million in additional revenue. Though at the time of this printing we do not have all of the details with respect to the accountability measures that are contained in the Compromise Proposal, it is our understanding that it would make those dollars more flexible than previous proposals, at least in year one. We believe that given time to work through the accountability measures in collaboration with our lawmakers, this compromise proposal is one that will benefit the children of Santa Ana. **The uncertainty of the proposal all comes down to the final approved regulations particularly concerning out-year funding.** Our biggest concerns would be provisions surrounding the funding/program requirements of Class Size Reduction (CSR) and Regional Occupation Program (ROP) programs, as well as the regulations and requirements for supplemental and concentration grant accounting.*

In light of this LCFF Compromise and developing regulations that are anticipated to be enacted and implemented for July 1, 2013, we fully expect a full revision of this budget including revenue assumptions in accordance with State guidance. Currently that guidance requires a 45 day revision.

Stefanie P. Phillips, Ed.D., Deputy Superintendent Operations, CBO

2013-14 BUDGET



June 2013

July 1 Budget Report

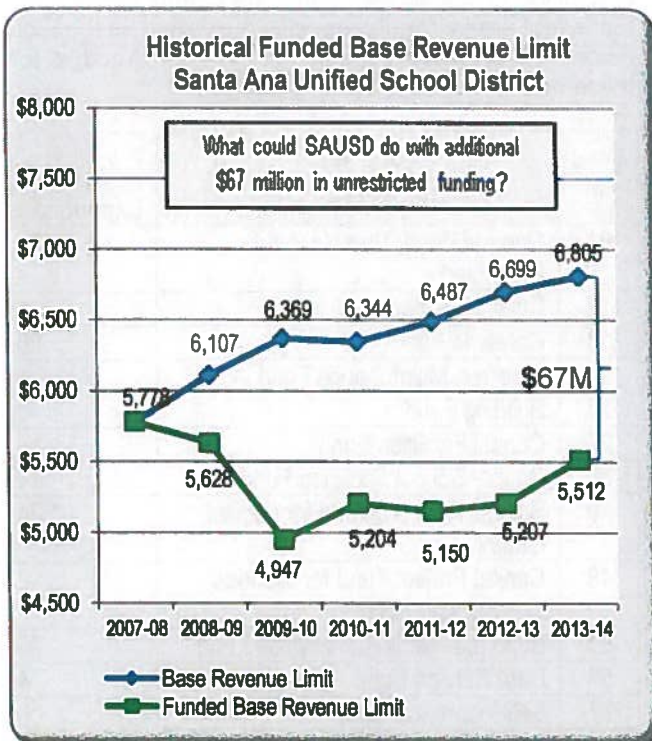
Orange County Department of Education (OCDE), District's oversight agency, provides guidance and direction as to which assumptions should be incorporated into the District's July 1 Budget Report.

The key assumptions, included in the July 1 Budget, are as follows:

- Revenue Limit Deficit.** The "Revenue Limit" is the largest source of State revenues that districts receive. For 2013-14, the deficit factor is at -18.997% per School Services of California (SSC) dashboard. The below chart shows the Revenue Limit that we are slated to receive \$5,512/ADA* vs. what we should statutorily receive \$6,805/ADA. **The difference of \$1,293/ADA translates to approximately \$67 million in revenues that the District should be receiving this year!**

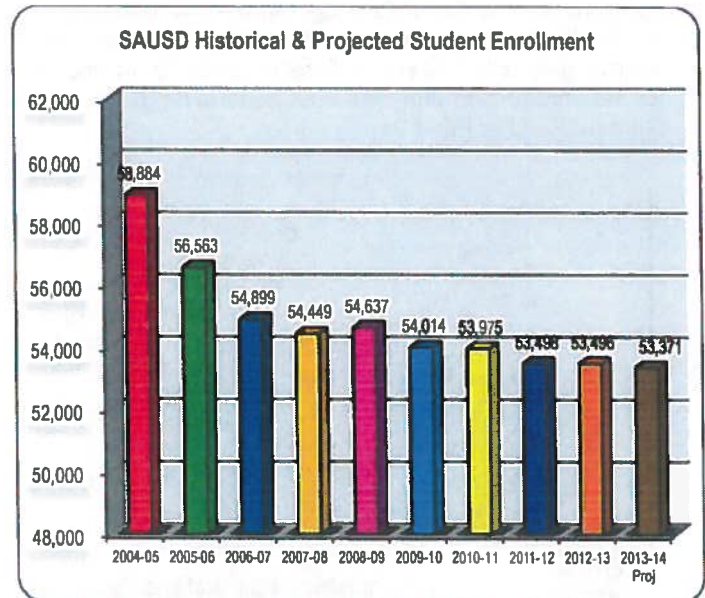
* ADA = Average Daily Attendance. The State funds districts based on students who attend school.

- COLA.** The statutory cost of living adjustment (COLA) for the budget year is 1.565%.



- Student Enrollment.** The District has experienced enrollment loss in 11 of the last 12 years. For the current year, the District is projecting a loss of 125 students. The District anticipates losing another 221 students in each of the next two fiscal years. (i.e., 2014-15 and 2015-16).

Districts are funded based on students who attend school. The projected decline in student enrollment is incorporated in revenue projections for the July 1 Budget.



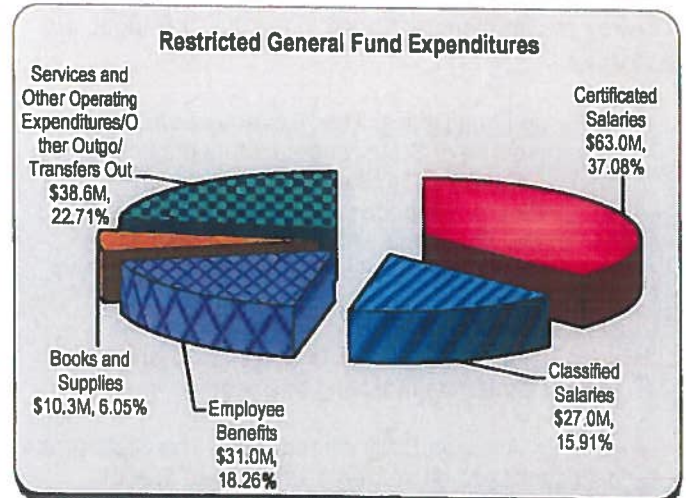
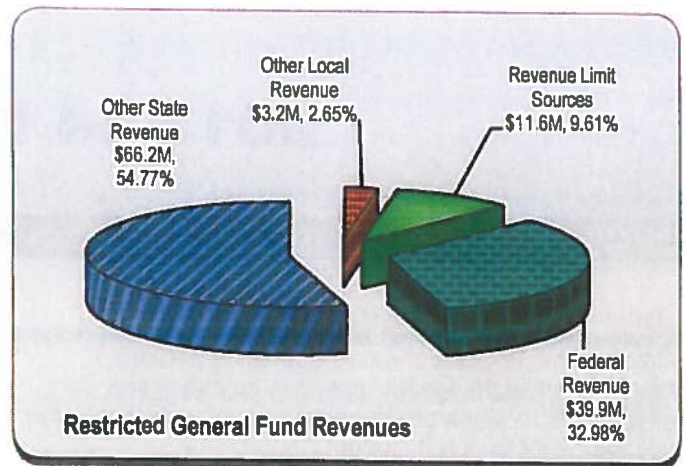
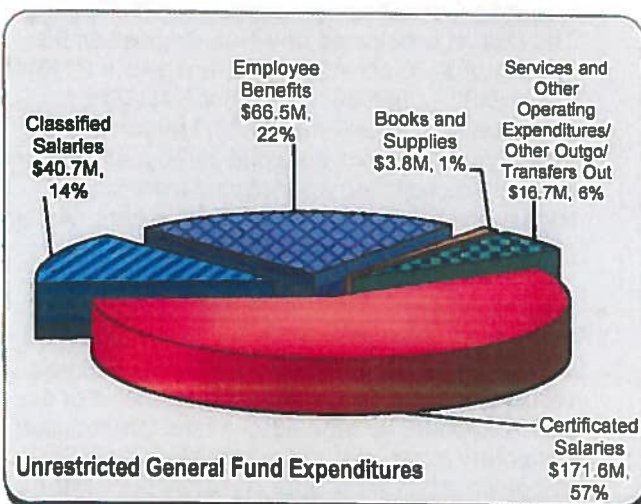
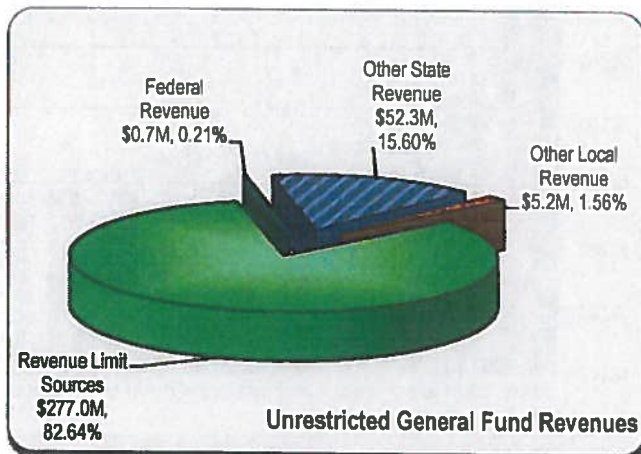
- Common Core State Standards (CCSS) Funding.** The District anticipates one-time Proposition 98 funding of \$170 per ADA to be received in 2013-14 and spent by June 30, 2015. For SAUSD it translates into approximately \$8.8 million in one-time revenue. Funds are considered restricted and can only be spent on instructional materials, technology, and professional development. A plan must be developed to spend the money.
- Structural Deficit and 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 2013-14 the District used temporary measures and cuts totaling \$266.3 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 2014-15 the District will need to cut approximately \$43.0 million. For 2015-16 the budget cut amount would be approximately \$39.4 million after required cuts are made for 2014-15.

- Labor Contract Negotiations.** Salaries & Benefits account for a significant portion of SAUSD's budget. In 2013-14, Salaries & Benefits accounted for approximately 92% of the District's unrestricted expenditures. Negotiations with SAEA, CSEA, and Santa Ana School Police Officers Association (SASPOA) for 2013-14 are in process. Please note that the District continues to pay step and column salary increases for eligible employees. Step and column salary increases amount to approximately \$6 million per year.

July 1 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 2013-14 budgets for the unrestricted and restricted general funds. (i.e. the General Fund or Fund 01).



July 1 Budget - All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for these other funds at the July 1 Budget.

Fund #	Fund Name (\$s in millions)	Total Budget Expenditures
01	General Fund, Unrestricted & Restricted	\$476.5
12	Child Development Fund	1.3
13	Cafeteria Fund	26.8
14	Deferred Maintenance Fund	1.9
21	Building Fund	0.1
25	Capital Facilities Fund	3.2
35	County School Facilities Fund	11.2
40	Special Reserve Fund for Capital Outlay	24.0
49	Capital Project Fund for Blended Component Units	2.3
51	Bond Interest & Redemption Fund	20.2
56	Debt Service Fund	4.6
67	Self-Insurance Fund	9.2
	Total	\$581.3

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 Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district's financial strength is the district's unrestricted reserve percentage. Districts the size of SAUSD are required to maintain unrestricted reserves of at least 2% or roughly \$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 approximately \$43.0 million in 2014-15 and an additional \$39.4 million in 2015-16, the District will be able to meet its General Fund obligations and maintain fiscal solvency.

COMBINED GENERAL FUND			
(\$s in Millions)	2013-14	2014-15	2015-16
Beginning Fund Balance	\$46.9	\$26.6	(\$17.1)
Revenues*	\$456.2	\$450.6	\$454.1
Expenditures*	\$476.5	\$494.3	\$490.8
Net Increase/(Decrease)	(\$20.3)	(\$43.7)	(\$36.7)
Projected Ending Fund Balance	\$26.6	(\$17.1)	(\$53.8)
Less: Other Designations	(\$9.9)	(\$8.1)	(\$9.9)
Restricted Reserves	(\$7.1)	(\$7.9)	(\$8.9)
Unrestricted Reserve	\$9.6	\$9.9	\$9.8
Unrestricted Reserve %	2.0%	2.0%	2.0%
Budget Cuts Required	\$0.0	(\$43.0)	(\$82.4)

*Include Federal sequestration cuts of approximately \$1.9 million.

SAUSD has and will continue to submit a self-qualified certification to the State specifying that the District cannot assure its ability to meet future years' obligations due to its structural deficit.

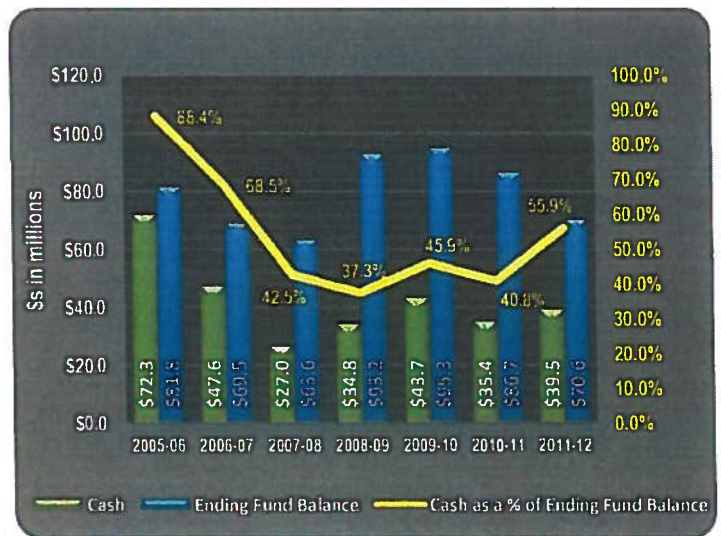
Cash Flow Considerations

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.

Deferrals occur when the State delays payment for any stated amount of time. For SAUSD total deferrals in 2013-14 are currently projected at \$40 million which will be received in 2014-15. Cash flow is projected to be positive by June 2014 with an estimated borrowing amount of \$75 million. The source of borrowing is yet to be determined. The District is diligently monitoring its cash flow situation.

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:



OCDE 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.

ANNUAL BUDGET REPORT:
July 1, 2013 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

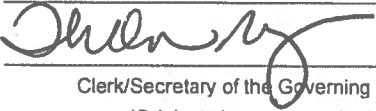
Budget available for inspection at:

Public Hearing:

Place: 1601 E. Chestnut Ave., Santa Ana, CA
Date: June 20, 2013

Place: 1601 E. Chestnut Ave., Santa Ana
Date: June 25, 2013
Time: 07:00 PM

Adoption Date: June 25, 2013

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

Contact person for additional information on the budget reports:

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		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, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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 budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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
2013-14 BUDGET
BUDGET ADOPTION 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 2013-14 Budget packet for additional details. Please note that the numbering scheme utilized is from the State.

4. Revenue Limit

- *Finding:* Projected change in revenue limit is not within the standard for the budget and two subsequent fiscal years.
- *Explanation:* The standard is not met due to the following factors: 1) ERAF is budgeted at 2011-12 level which is an additional reduction of approximately -\$4 million; 2) one-time Community Redevelopment fund (LMIHF) of approximately \$8.5 million in 2012-13; and 3) prior year State aid adjustment approximately -\$0.3 million due to higher property taxes in 2011-12.

6A. Other Revenues

- *Finding:* Projected operating revenues (e.g. federal, other state, and other local) are not within the standard for the budget and two subsequent fiscal years.
- *Explanation:* The Federal revenues reflect the federal sequestration cuts of 5.2%, expiration of Title I SIG program, and exclusion of carryover funds that are to be budgeted when the amounts are known. The State revenues reflect the inclusion of one-time Common Core funding as proposed by the Governor at the May Revision. The Local revenues reflect a reduction in ROP funds, the expiration of local grants/donations, and the exclusion of carryover funds which are to be budgeted when the amounts are known. In 2014-15 the District excludes the projected one-time health related settlement revenue from Montgomery to be received in 2013-14.

6B. Other Expenditures

- *Finding:* Projected operating expenditures (e.g. books and supplies, and services and other operating) are not within the standard for the budget and two subsequent fiscal years.
- *Explanation:* The standard is not met due to the projected carryover not being budgeted at the budget year, federal sequestration cuts as well as expiration of Title I ARRA SIG program. In addition, the District is budgeting unrestricted general fund expenditures with one-time Common Core funding in 2014-15.

8. Deficit Spending

- *Finding:* Unrestricted deficit spending, if any, has exceeded the standard for two or more of the last three fiscal years.
- *Explanation:* The District's unrestricted deficit spending exceeded the standard as a result of shifting the ongoing expenditures back from one-time (i.e. utilization of ARRA funds) to unrestricted resources. The District has completed the budget reductions for 2011-12 and 2012-13 and is planning to make additional budget reductions over the next two years to mitigate the deficit spending pattern. In 2012-13 a one-time transfer was made from Fund 17 to Fund 01 as part of budget reduction solution.

S5A. Contributions

- *Finding:* Contributions from unrestricted to restricted resources to cover operating deficits have changed by more than the standard for the budget or two subsequent years.
- *Explanation:* It's due to the one-time fund transfer from Fund 17 to Fund 01 as a budget for reduction solution for 2012-13.

S5C. Transfers Out, General Fund

- *Finding:* Transfers to or from the general fund to cover operating deficits have changed by more than the standard for the budget or two subsequent years.
- *Explanation:* It's due to: 1) a one-time transfer of retirees' premium reimbursement of approximately \$1.6 million to Health Benefits fund (Fund 69). This amount was recorded in Fund 01 at 2011-12 year-end close; 2) an expiration of May 2002 COPs of approximately \$0.5 million; 3) QZAB solar energy was budgeted as a transfers out from General Fund to Debt Service Fund in 2012-13, however, in 2013-14 it is recorded as a General Fund contribution to a local restricted resource established for QZAB solar energy purpose.

S6. Long-term Commitments

- *Finding:* Annual payments of long-term commitments have increased over prior year's (2012-13) annual payment for the budget or two subsequent years.
- *Explanation:* The District will start making debt payment for QZAB solar energy in December 2013. The total debt payment is approximately \$32 million and to be repaid by December 1, 2035. The solar panels are yet to be installed at various school sites for the energy savings to be realized. The District will contribute approximately \$1.3 million each year until there is enough accumulated savings on electricity costs for debt payments. The District anticipates the receipts of the California Solar Initiative (CSI) rebates for an estimated amount of \$4.2 million which will be utilized for debt payments as well.

S7a. Post-employment Benefits Other than Pensions

- *Finding:* The District provides post-employment benefits that continue past age 65.
- *Explanation:* Post-employment eligibility is provided as follows: Age 50 for classified and age 55 for certificated employees with a minimum of ten years of service. Post-employment benefit coverage period ranges from eight years (after ten years of service) to a maximum of 13 years depending on the length of service. Coverage period, however, cannot exceed age 70 for both certificated and classified employees and are capped at age 65 for any classified employee hired after July 1998 and for any certificated employee hired after April 1999. The District's contribution for classified employees who are hired after October 2008 is capped at the lowest HMO for all tiers. The District negotiated language for both certificated and classified bargaining units that will allow the District to procure retiree plans that are cost savings to the District and employees.

S7b. Other Self-Insurance Benefits

- *Finding:* The District provides workers' compensation benefits.
- *Explanation:* The District is self-insured for workers' compensation. The District is funding at a 70% confidence level. The liability for incurred but not reported is set at a required 55% level. The District obtains an actuarial study report bi-annually. The current report is dated September 22, 2011, and the District has an equity balance in the self-insurance fund.

S8. Status of Labor Agreement

- *Finding:* The District has not yet settled salary and benefit negotiations.
- *Explanation:* Negotiations with the Certificated and Classified unions are in the process for 2013-14.

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.

A9. Change of CBO or Superintendent

- *Finding:* There has been a change in the Superintendent or Chief Business Official (CBO) position.
- *Explanation:* The new CBO came on board in March 2013.

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

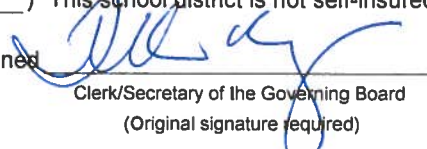
() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	<u>18,446,981.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>18,446,981.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

Signed


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

Date of Meeting: Jun 25, 2013

For additional information on this certification, please contact:

Name: Camille Boden

Title: Executive Director, Risk Management

Telephone: (714) 558-5856

E-mail: camille.boden@sausd.us

Operating Funds

Unrestricted and Restricted



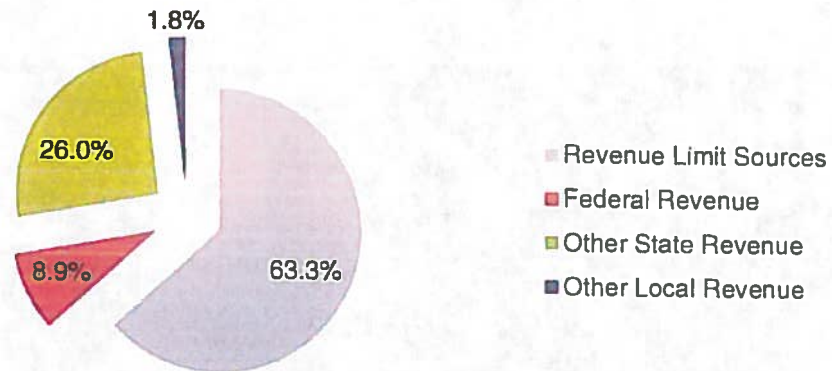
Artwork created by the Santa Ana Unified School District students from Pio Pico Elementary School.

COMBINED GENERAL FUND (01)

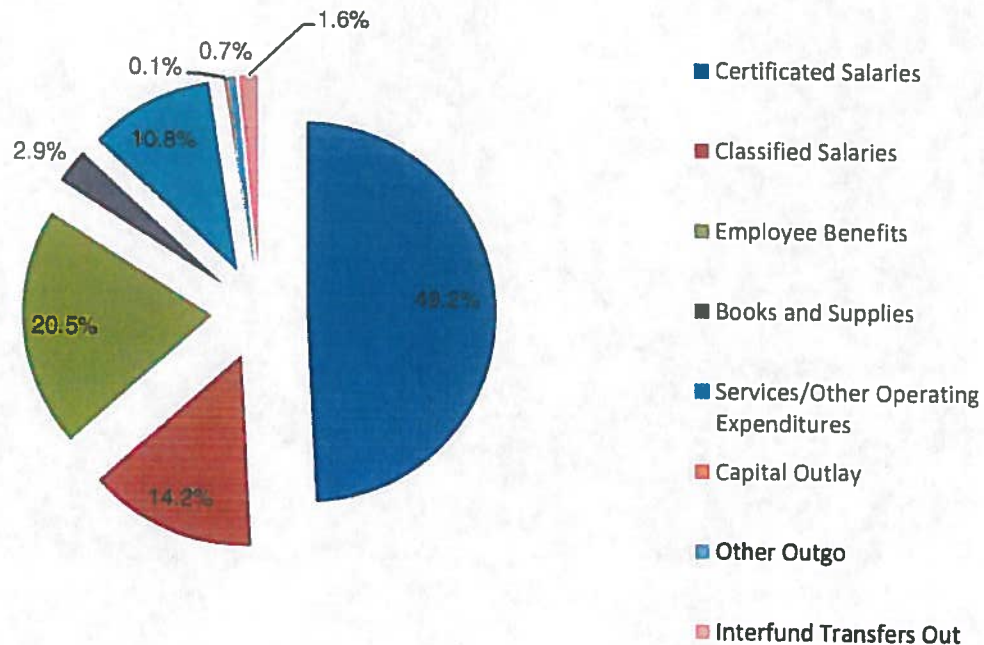
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from the State (89.3%). Total projected revenue is \$456.2 million.



The combined General Fund is used to account for financial activities except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (83.9%). Total projected expenditure is \$476.5 million.



The District relies heavily on State revenue to run its daily operations in educating our students. The District is projected to spend approximately \$20.3 million more than its anticipated revenue by June 30, 2014. Thus, the projected fund balance will be reduced to approximately \$26.6 million.

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	265,084,629.11	10,954,711.89	276,039,341.00	277,038,304.93	11,622,504.07	288,660,809.00	4.6%
2) Federal Revenue		8100-8299	659,393.22	65,224,376.95	65,883,770.17	697,856.29	39,882,435.22	40,580,291.51	-38.4%
3) Other State Revenue		8300-8599	43,147,934.47	64,923,278.09	108,071,212.56	52,283,225.00	66,214,320.00	118,497,545.00	9.6%
4) Other Local Revenue		8600-8799	6,505,965.21	4,409,517.96	10,915,483.17	5,221,910.00	3,203,428.02	8,425,338.02	-22.8%
5) TOTAL REVENUES			315,397,922.01	145,511,884.89	460,909,806.90	335,241,296.22	120,922,687.31	456,163,983.53	-1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	165,526,608.60	72,605,328.08	238,131,936.68	171,577,621.29	62,985,363.90	234,562,985.19	-1.5%
2) Classified Salaries		2000-2999	38,646,700.51	27,304,352.47	65,951,052.98	40,684,003.24	27,017,729.38	67,701,732.62	2.7%
3) Employee Benefits		3000-3999	67,654,667.96	33,505,376.83	101,160,064.79	66,490,068.09	31,006,746.81	97,496,814.90	-3.6%
4) Books and Supplies		4000-4999	5,035,974.62	14,275,118.60	19,311,093.22	3,784,689.16	10,269,256.47	14,033,945.63	-27.3%
5) Services and Other Operating Expenditures		5000-5999	20,246,808.28	39,597,636.11	59,844,444.39	19,511,157.72	31,715,889.90	51,227,047.62	-14.4%
6) Capital Outlay		6000-6999	932,075.23	1,054,880.29	1,986,955.52	489,202.22	50,000.00	539,202.22	-72.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	251,523.74	4,233,286.28	4,484,810.02	251,524.00	4,295,231.02	4,546,755.02	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,993,132.43)	2,935,395.13	(1,057,737.30)	(3,538,958.71)	2,503,941.46	(1,035,017.25)	-2.1%
9) TOTAL EXPENDITURES			294,301,246.51	195,511,373.79	489,812,620.30	299,229,307.01	169,844,158.94	469,073,465.95	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			21,096,675.50	(49,999,488.90)	(28,902,813.40)	36,011,989.21	(48,921,471.63)	(12,909,482.42)	-55.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	13,643,899.88	100,000.00	13,743,899.88	0.00	0.00	0.00	-100.0%
a) Transfers In		7600-7629	6,532,673.63	1,997,475.89	8,530,149.52	4,157,234.51	3,258,291.00	7,415,525.51	-13.1%
b) Transfers Out		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		8980-8999	(49,820,172.26)	49,820,172.21	(0.05)	(52,102,598.65)	52,102,598.65	0.00	-100.0%
b) Uses			(42,708,946.01)	47,922,696.32	5,213,750.31	(56,259,833.16)	48,844,307.65	(7,415,525.51)	-242.2%
3) Contributions									
4) TOTAL OTHER FINANCING SOURCES/USES									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,612,270.51)	(2,076,792.58)	(23,689,063.09)	(20,247,843.95)	(77,163.98)	(20,325,007.93)	-14.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	61,382,257.33	9,232,382.02	70,614,639.35	39,769,986.82	7,155,589.44	46,925,576.26	-33.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	61,382,257.33	9,232,382.02	70,614,639.35	39,769,986.82	7,155,589.44	46,925,576.26	-33.5%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,382,257.33	9,232,382.02	70,614,639.35	39,769,986.82	7,155,589.44	46,925,576.26	-33.5%
2) Ending Balance, June 30 (E + F1e)			39,769,986.82	7,155,589.44	46,925,576.26	19,522,142.87	7,078,425.46	26,600,568.33	-43.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Revolving Cash		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	7,155,589.44	7,155,589.44	0.00	7,078,425.46	7,078,425.46	-1.1%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	28,653,131.42	0.00	28,653,131.42	8,777,828.00	0.00	8,777,828.00	-69.4%
Other Assignments		9780				8,777,828.00		8,777,828.00	
010000 Common Core	0000	9780	28,653,131.42		28,653,131.42				
010000 Budget Reduction solution	0000								
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,966,855.40	0.00	9,966,855.40	9,594,314.87	0.00	9,594,314.87	-3.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Santa Ana Unified
Orange County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			0.00	0.00	0.00				

Description	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment State Aid - Current Year	128,513,792.00	0.00	128,513,792.00	161,107,529.00	0.00	161,107,529.00	25.4%
Education Protection Account State Aid - Current Year	55,496,086.00	0.00	55,496,086.00	47,537,782.00	0.00	47,537,782.00	-14.3%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	(315,447.00)	0.00	(315,447.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	621,017.00	0.00	621,017.00	621,017.00	0.00	621,017.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	73,755,186.00	0.00	73,755,186.00	73,755,186.00	0.00	73,755,186.00	0.0%
Unsecured Roll Taxes	4,588,422.00	0.00	4,588,422.00	4,588,422.00	0.00	4,588,422.00	0.0%
Prior Years' Taxes	1,791,553.00	0.00	1,791,553.00	1,791,553.00	0.00	1,791,553.00	0.0%
Supplemental Taxes	2,372,573.00	0.00	2,372,573.00	2,372,573.00	0.00	2,372,573.00	0.0%
Education Revenue Augmentation Fund (ERAF)	(949,535.00)	0.00	(949,535.00)	(4,989,338.00)	0.00	(4,989,338.00)	425.5%
Community Redevelopment Funds (SB 617/699/1992)	15,403,411.00	0.00	15,403,411.00	6,839,577.00	0.00	6,839,577.00	-55.6%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	281,277,058.00	0.00	281,277,058.00	293,624,301.00	0.00	293,624,301.00	4.4%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(10,954,711.89)	0.00	(10,954,711.89)	(11,622,504.07)	0.00	(11,622,504.07)	6.1%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer		10,954,711.89	10,954,711.89		11,622,504.07	11,622,504.07	6.1%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Santa Ana Unified
Orange County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	312,894.00	0.00	312,894.00	319,159.00	0.00	319,159.00	2.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,550,611.00)	0.00	(5,550,611.00)	(5,282,651.00)	0.00	(5,282,651.00)	-4.8%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			265,084,629.11	10,954,711.89	276,039,341.00	277,038,304.93	11,622,504.07	288,660,809.00	4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,743,831.00	9,743,831.00	0.00	9,159,201.00	9,159,201.00	-6.0%
Special Education Discretionary Grants		8182	0.00	1,815,681.63	1,815,681.63	0.00	1,519,602.00	1,519,602.00	-16.3%
Child Nutrition Programs		8220	0.00	105,970.00	105,970.00	0.00	0.00	0.00	-100.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		18,043,393.41	18,043,393.41		15,652,651.00	15,652,651.00	-13.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		4,446,786.82	4,446,786.82		2,624,669.00	2,624,669.00	-41.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		4,190,494.78	4,190,494.78			3,123,280.00	3,123,280.00	-25.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		18,873,414.33	18,873,414.33			969,706.00	969,706.00	-94.9%
Vocational and Applied Technology Education	3500-3699	8290		442,966.00	442,966.00			398,669.00	398,669.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	659,393.22	7,561,838.98	8,221,232.20	697,856.29	6,434,957.22	7,132,513.51	7,132,513.51	-13.2%
TOTAL, FEDERAL REVENUE			659,393.22	65,224,376.95	65,883,770.17	697,856.29	39,882,435.22	40,580,291.51	40,580,291.51	-38.4%
OTHER STATE REVENUE										
Other State Apportionments										
Community Day School Additional Funding	2430	8311		0.00	0.00			0.00	0.00	0.0%
Current Year										
Prior Years	2430	8319		0.00	0.00			0.00	0.00	0.0%
ROC/P Entitlement	6355-6360	8311		0.00	0.00			0.00	0.00	0.0%
Current Year										
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan	6500	8311		26,957,700.00	26,957,700.00			28,445,292.00	28,445,292.00	5.5%
Current Year										
Prior Years	6500	8319		4,787.00	4,787.00			0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		930,942.00	930,942.00			930,942.00	930,942.00	0.0%
Economic Impact Aid	7090-7091	8311		15,958,721.00	15,958,721.00			15,958,721.00	15,958,721.00	0.0%
Spec. Ed. Transportation	7240	8311		1,026,279.00	1,026,279.00			1,026,279.00	1,026,279.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	392,571.00	392,571.00	0.00	0.00	392,571.00	392,571.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	9,124,359.00	0.00	9,124,359.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	-1.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	111,509.00	0.00	111,509.00	0.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	6,975,957.55	1,916,016.27	8,891,973.82	6,683,937.00	1,617,082.00	8,301,019.00	8,301,019.00	-6.6%
Tax Relief Subventions										

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8590	0.00	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		8,258,555.00	8,258,555.00		8,258,555.00	8,258,555.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		4,729,400.00	4,729,400.00		4,729,400.00	4,729,400.00	0.0%
All Other State Revenue	All Other	8590	26,936,108.92	4,748,306.82	31,684,415.74	36,599,288.00	4,855,478.00	41,454,766.00	30.8%
TOTAL, OTHER STATE REVENUE			43,147,934.47	64,923,278.09	108,071,212.56	52,283,225.00	66,214,320.00	118,497,545.00	9.6%

Description	2012-13 Estimated Actuals		2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds						
Not Subject to RL Deduction	38,529.06	0.00	38,529.06	38,529.00	0.00	38,529.00
Penalties and Interest from						
Delinquent Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.0%
Limit Taxes						
Sales						
Sale of Equipment/Supplies	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	547,348.81	571,798.00	1,119,146.81	550,000.00	585,784.00	1,135,784.00
Interest	152,000.00	0.00	152,000.00	150,000.00	0.00	150,000.00
Net Increase (Decrease) in the Fair Value						
of Investments	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services						
7230, 7240						
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.0%
All Other	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,588,667.34	2,870,046.96	4,458,714.30	964,500.00	1,649,971.02	2,614,471.02	-41.4%
Tuition		8710	0.00	967,673.00	967,673.00	0.00	967,673.00	967,673.00	0.0%
All Other Transfers In		8781-8783	4,129,420.00	0.00	4,129,420.00	3,468,881.00	0.00	3,468,881.00	-16.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,505,965.21	4,409,517.96	10,915,483.17	5,221,910.00	3,203,428.02	8,425,338.02	-22.8%
TOTAL REVENUES			315,397,922.01	145,511,884.89	460,909,806.90	335,241,296.22	120,922,687.31	456,163,983.53	-1.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	144,038,374.15	48,336,550.92	192,374,925.07	150,398,748.08	41,994,752.60	192,393,500.68	0.0%
Certificated Pupil Support Salaries		1200	4,887,367.59	7,876,314.69	12,763,682.28	4,679,679.43	7,340,463.96	12,020,143.39	-5.8%
Certificated Supervisors' and Administrators' Salaries		1300	14,289,840.21	3,484,758.14	17,774,598.35	14,149,194.20	2,697,832.53	16,847,026.73	-5.2%
Other Certificated Salaries		1900	2,311,026.65	12,907,704.33	15,218,730.98	2,349,999.58	10,952,314.81	13,302,314.39	-12.6%
TOTAL, CERTIFICATED SALARIES			165,526,608.60	72,605,328.08	238,131,936.68	171,577,621.29	62,985,363.90	234,562,985.19	-1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,372,128.95	14,726,392.34	16,098,521.29	824,401.60	15,125,581.45	15,949,983.05	-0.9%
Classified Support Salaries		2200	15,415,391.76	7,384,453.25	22,799,845.01	15,474,192.07	7,346,020.99	22,820,213.06	0.1%
Classified Supervisors' and Administrators' Salaries		2300	2,235,146.78	664,359.27	2,899,506.05	2,228,959.93	645,799.46	2,874,759.39	-0.9%
Clerical, Technical and Office Salaries		2400	17,483,328.38	3,362,726.85	20,846,055.23	18,474,892.72	2,793,779.49	21,268,672.21	2.0%
Other Classified Salaries		2900	2,140,704.64	1,166,420.76	3,307,125.40	3,681,556.92	1,106,547.99	4,788,104.91	44.8%
TOTAL, CLASSIFIED SALARIES			38,646,700.51	27,304,352.47	65,951,052.98	40,684,003.24	27,017,729.38	67,701,732.62	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,260,326.59	5,731,321.04	18,991,647.63	13,930,198.27	5,000,717.19	18,930,915.46	-0.3%
PERS		3201-3202	4,489,521.04	3,119,785.53	7,609,306.57	4,704,998.05	3,148,987.00	7,853,985.05	3.2%
OASDI/Medicare/Alternative		3301-3302	4,671,177.51	3,127,494.18	7,798,671.69	5,646,974.94	2,971,961.41	8,618,936.35	10.5%
Health and Welfare Benefits		3401-3402	31,229,727.65	15,626,788.62	46,856,516.27	31,501,878.61	15,498,438.85	47,000,317.46	0.3%
Unemployment Insurance		3501-3502	2,276,532.02	1,120,323.15	3,396,855.17	115,474.83	45,822.00	161,296.83	-95.3%
Workers' Compensation		3601-3602	3,885,777.82	1,895,958.17	5,781,735.99	4,067,579.79	1,706,859.55	5,774,439.34	-0.1%
OPEB, Allocated		3701-3702	5,533,046.15	2,703,056.86	8,236,103.01	5,742,233.72	2,434,431.65	8,176,665.37	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,990.35	180,648.28	190,638.63	(7,182.12)	199,529.16	192,347.04	0.9%
Other Employee Benefits		3901-3902	2,298,588.83	0.00	2,298,588.83	787,912.00	0.00	787,912.00	-65.7%
TOTAL, EMPLOYEE BENEFITS			67,654,687.96	33,505,376.83	101,160,064.79	66,490,068.09	31,006,746.81	97,496,814.90	-3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	43,120.86	1,799,185.25	1,842,306.11	19,174.13	1,406,310.00	1,425,484.13	-22.6%
Books and Other Reference Materials		4200	26,211.64	111,192.26	137,403.90	7,856.28	25,000.00	32,856.28	-76.1%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	4,025,375.82	8,920,478.14	12,945,853.96	3,173,470.15	8,370,300.41	11,543,770.56	-10.8%
Noncapitalized Equipment		4400	792,851.30	3,444,262.95	4,237,114.25	564,188.60	467,646.06	1,031,834.66	-75.6%
Food		4700	148,415.00	0.00	148,415.00	0.00	0.00	0.00	-100.0%
TOTAL BOOKS AND SUPPLIES			5,035,974.62	14,275,118.60	19,311,093.22	3,764,689.16	10,269,256.47	14,033,945.63	-27.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,003,515.86	25,926,890.71	26,930,406.57	816,305.20	21,241,376.06	22,057,681.26	-18.1%
Travel and Conferences		5200	312,070.40	968,772.98	1,280,843.38	283,411.52	647,107.92	930,519.44	-27.4%
Dues and Memberships		5300	275,465.18	27,244.95	302,710.13	100,910.99	6,800.00	107,710.99	-64.4%
Insurance		5400 - 5450	2,728,788.34	1,870.00	2,730,658.34	2,824,392.86	1,788.00	2,825,180.86	3.5%
Operations and Housekeeping Services		5500	8,303,456.47	299,619.04	8,603,075.51	8,723,000.00	248,711.00	8,971,711.00	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,292,669.61	2,132,852.68	5,425,522.29	2,390,318.49	2,020,539.00	4,410,857.49	-18.7%
Transfers of Direct Costs		5710	(1,044,836.78)	1,044,836.78	0.00	(546,139.23)	546,139.23	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(91,548.00)	0.00	(91,548.00)	(10,900.00)	0.00	(10,900.00)	-88.1%
Professional/Consulting Services and Operating Expenditures		5800	5,019,409.11	9,102,016.69	14,121,425.80	4,171,767.91	6,865,968.23	11,037,736.14	-21.8%
Communications		5900	447,818.09	93,532.28	541,350.37	758,089.98	137,460.46	895,550.44	65.4%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			20,246,808.28	39,597,636.11	59,844,444.39	19,511,157.72	31,715,869.90	51,227,047.62	-14.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	21,039.13	0.00	21,039.13	90,000.00	0.00	90,000.00	327.8%
Land Improvements		6170	0.00	63,850.00	63,850.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	112,663.37	528,074.00	640,737.37	52,012.38	0.00	52,012.38	-91.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	620,872.73	462,956.29	1,083,829.02	317,189.84	50,000.00	367,189.84	-66.1%
Equipment Replacement		6500	177,500.00	0.00	177,500.00	30,000.00	0.00	30,000.00	-83.1%
TOTAL CAPITAL OUTLAY			932,075.23	1,054,880.29	1,986,955.52	489,202.22	50,000.00	539,202.22	-72.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Slate Special Schools		7141	0.00	360,000.00	360,000.00	0.00	0.00	360,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	2,860,000.00	2,860,000.00	0.00	2,860,000.00	2,860,000.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers									

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	111,086.28	111,086.28	0.00	76,532.02	76,532.02	-31.1%
Debt Service - Interest		7439	251,523.74	902,200.00	1,153,723.74	251,524.00	998,699.00	1,250,223.00	8.4%
Other Debt Service - Principal			251,523.74	4,233,286.28	4,484,810.02	251,524.00	4,295,231.02	4,546,755.02	1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,935,395.13)	2,935,395.13	0.00	(2,503,941.46)	2,503,941.46	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,057,737.30)	0.00	(1,057,737.30)	(1,035,017.25)	0.00	(1,035,017.25)	-2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,993,132.43)	2,935,395.13	(1,057,737.30)	(3,538,958.71)	2,503,941.46	(1,035,017.25)	-2.1%
TOTAL EXPENDITURES			294,301,246.51	195,511,373.79	489,812,620.30	299,229,307.01	169,844,158.94	469,073,465.95	-4.2%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	13,643,899.88	0.00	13,643,899.88	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,643,899.88	100,000.00	13,743,899.88	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	1,320,039.00	1,320,039.00	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	1,997,475.89	1,997,475.89	0.00	1,938,252.00	1,938,252.00	-3.0%
To: Cafeteria Fund		7616	499,667.51	0.00	499,667.51	499,667.51	0.00	499,667.51	0.0%
Other Authorized Interfund Transfers Out		7619	6,033,006.12	0.00	6,033,006.12	3,657,567.00	0.00	3,657,567.00	-39.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,532,673.63	1,997,475.89	8,530,149.52	4,157,234.51	3,258,291.00	7,415,525.51	-13.1%
OTHER SOURCES/USES									
SOURCES									
Slate Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Sania Ana Unified
Orange County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(49,828,688.06)	49,828,688.06	0.00	(52,102,598.65)	52,102,598.65	0.00	0.0%
Contributions from Restricted Revenues		8990	8,515.80	(8,515.85)	(0.05)	0.00	0.00	0.00	-100.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(49,820,172.26)	49,820,172.21	(0.05)	(52,102,598.65)	52,102,598.65	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,708,946.01)	47,922,696.32	5,213,750.31	(56,259,833.16)	48,844,307.65	(7,415,525.51)	-242.2%

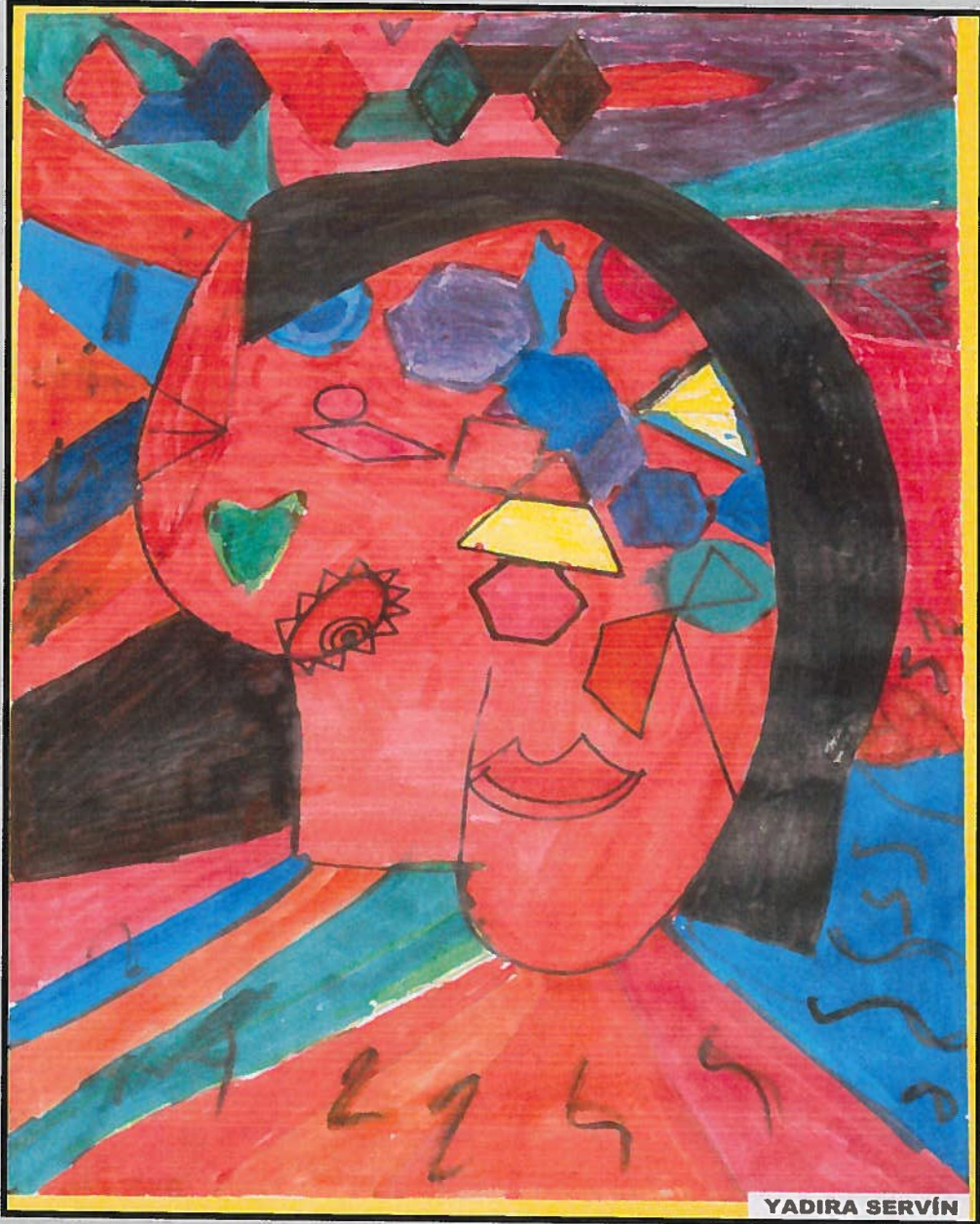
Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	265,084,629.11	10,954,711.89	276,039,341.00	277,038,304.93	11,622,504.07	288,660,809.00	9.0%
2) Federal Revenue		8100-8299	659,393.22	65,224,376.95	65,883,770.17	697,856.29	39,882,435.22	40,580,291.51	-38.4%
3) Other State Revenue		8300-8599	43,147,934.47	64,923,278.09	108,071,212.56	52,283,225.00	66,214,320.00	118,497,545.00	9.6%
4) Other Local Revenue		8600-8799	6,505,965.21	4,409,517.96	10,915,483.17	5,221,910.00	3,203,428.02	8,425,338.02	-22.8%
5) TOTAL REVENUES			315,397,922.01	145,511,884.89	460,909,806.90	335,241,296.22	120,922,687.31	456,163,983.53	0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		192,904,620.40	113,953,296.72	306,857,917.12	195,926,352.57	99,056,549.16	294,982,901.73	-3.9%
2) Instruction - Related Services	2000-2999		39,164,418.19	33,585,146.39	72,749,564.58	39,517,691.37	24,773,543.02	64,291,234.39	-11.6%
3) Pupil Services	3000-3999		8,203,316.32	26,128,494.90	34,331,811.22	8,677,944.86	25,900,960.28	34,578,905.14	0.7%
4) Ancillary Services	4000-4999		4,258,749.38	47,169.63	4,305,919.01	3,863,690.77	2,246.20	3,865,936.97	-10.2%
5) Community Services	5000-5999		32,114.01	24,116.07	56,230.08	68,213.00	0.00	68,213.00	21.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,694,847.60	3,254,030.29	21,948,877.89	20,045,554.99	2,720,477.24	22,766,032.23	3.7%
8) Plant Services	8000-8999		30,750,080.47	14,285,833.51	45,035,913.98	30,836,759.45	13,095,152.02	43,931,911.47	-2.5%
9) Other Outgo	9000-9999	Except 7600-7699	293,100.14	4,233,286.28	4,526,386.42	293,100.00	4,295,231.02	4,588,331.02	1.4%
10) TOTAL EXPENDITURES			294,301,246.51	195,511,373.79	489,812,620.30	299,229,307.01	169,844,158.94	469,073,465.95	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			21,096,675.50	(49,999,488.90)	(28,902,813.40)	36,011,989.21	(48,921,471.63)	(12,909,482.42)	-55.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,643,899.88	100,000.00	13,743,899.88	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	6,532,673.63	1,997,475.89	8,530,149.52	4,157,234.51	3,258,291.00	7,415,525.51	-13.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(49,820,172.26)	49,820,172.21	(0.05)	(52,102,598.65)	52,102,598.65	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(42,708,946.01)	47,922,696.32	5,213,750.31	(56,259,833.16)	48,844,307.65	(7,415,525.51)	-242.2%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,612,270.51)	(2,076,792.58)	(23,689,063.09)	(20,247,843.95)	(77,163.98)	(20,325,007.93)	-14.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9781	61,382,257.33	9,232,382.02	70,614,639.35	39,769,986.82	7,155,589.44	46,925,576.26	-33.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			61,382,257.33	9,232,382.02	70,614,639.35	39,769,986.82	7,155,589.44	46,925,576.26	-33.5%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			61,382,257.33	9,232,382.02	70,614,639.35	39,769,986.82	7,155,589.44	46,925,576.26	-33.5%
e) Adjusted Beginning Balance (F1c + F1d)			39,769,986.82	7,155,589.44	46,925,576.26	19,522,142.87	7,078,425.46	26,600,568.33	-43.3%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Revolving Cash		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	7,155,589.44	7,155,589.44	0.00	7,078,425.46	7,078,425.46	-1.1%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	28,653,131.42	0.00	28,653,131.42	8,777,828.00	0.00	8,777,828.00	-69.4%
Other Assignments (by Resource/Object)		9780				8,777,828.00		8,777,828.00	
010000 Common Core	0000				28,653,131.42				
010000 Budget Reduction solution	0000		28,653,131.42						
e) Unassigned/unappropriated		9789	9,966,855.40	0.00	9,966,855.40	9,594,314.87	0.00	9,594,314.87	-3.7%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	826,865.00	51,323.95
6300	Lottery: Instructional Materials	594,957.57	780,729.57
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	10,780.64	10,780.64
6512	Special Ed: Mental Health Services	1,800,150.68	1,720,249.75
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	2,469,818.34	2,469,818.34
9010	Other Restricted Local	1,453,017.21	2,045,523.21
Total, Restricted Balance		7,155,589.44	7,078,425.46

Child Development Fund

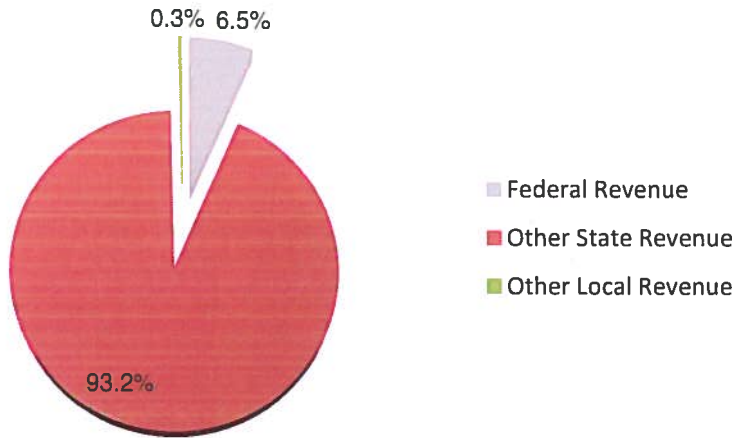


Artwork created by a Santa Ana Unified School District student from Pio Pico Elementary School.

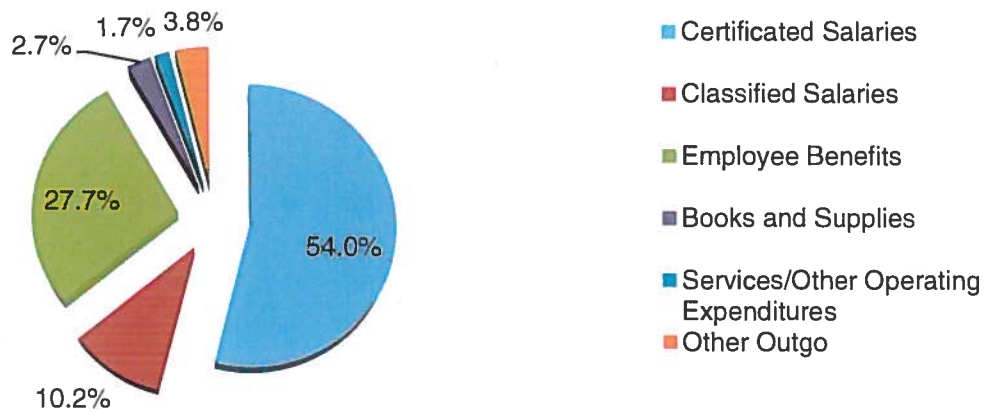
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$1.3 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 (91.8%). Total projected expenditure is \$1.3 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, 2014.

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, 2014.

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,418.00	87,253.00	-3.5%
3) Other State Revenue		8300-8599	1,264,007.00	1,244,007.00	-1.6%
4) Other Local Revenue		8600-8799	3,000.00	4,000.00	33.3%
5) TOTAL, REVENUES			1,357,425.00	1,335,260.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	713,280.00	718,550.00	0.7%
2) Classified Salaries		2000-2999	128,787.00	135,252.00	5.0%
3) Employee Benefits		3000-3999	371,592.00	368,219.00	-0.9%
4) Books and Supplies		4000-4999	90,645.00	36,166.00	-60.1%
5) Services and Other Operating Expenditures		5000-5999	16,648.70	22,240.00	33.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,972.30	50,833.00	15.6%
9) TOTAL, EXPENDITURES			1,364,925.00	1,331,260.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,500.00)	4,000.00	-153.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,500.00)	4,000.00	-153.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,285.01	64,785.01	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,285.01	64,785.01	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,285.01	64,785.01	-10.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	90,418.00	87,253.00	-3.5%
TOTAL, FEDERAL REVENUE			90,418.00	87,253.00	-3.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,244,007.00	1,244,007.00	0.0%
All Other State Revenue	All Other	8590	20,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,264,007.00	1,244,007.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,000.00	4,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	4,000.00	33.3%
TOTAL, REVENUES			1,357,425.00	1,335,260.00	-1.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	567,566.00	572,836.00	0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	52,560.00	52,560.00	0.0%
Other Certificated Salaries		1900	93,154.00	93,154.00	0.0%
TOTAL, CERTIFICATED SALARIES			713,280.00	718,550.00	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,737.00	55,834.00	40.5%
Other Classified Salaries		2900	89,050.00	79,418.00	-10.8%
TOTAL, CLASSIFIED SALARIES			128,787.00	135,252.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	51,009.00	50,887.00	-0.2%
PERS		3201-3202	25,508.00	26,487.00	3.8%
OASDI/Medicare/Alternative		3301-3302	25,911.00	26,765.00	3.3%
Health and Welfare Benefits		3401-3402	217,351.00	220,569.00	1.5%
Unemployment Insurance		3501-3502	9,188.00	429.00	-95.3%
Workers' Compensation		3601-3602	16,090.00	16,223.00	0.8%
OPEB, Allocated		3701-3702	22,952.00	23,140.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,583.00	3,719.00	3.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			371,592.00	368,219.00	-0.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,351.85	36,166.00	-49.3%
Noncapitalized Equipment		4400	19,293.15	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			90,645.00	36,166.00	-60.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,938.70	6,980.00	0.6%
Dues and Memberships		5300	400.00	400.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,700.00	3,900.00	129.4%
Professional/Consulting Services and Operating Expenditures		5800	7,460.00	8,810.00	18.1%
Communications		5900	150.00	150.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,648.70	22,240.00	33.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	43,972.30	50,833.00	15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,972.30	50,833.00	15.6%
TOTAL, EXPENDITURES			1,364,925.00	1,331,260.00	-2.5%

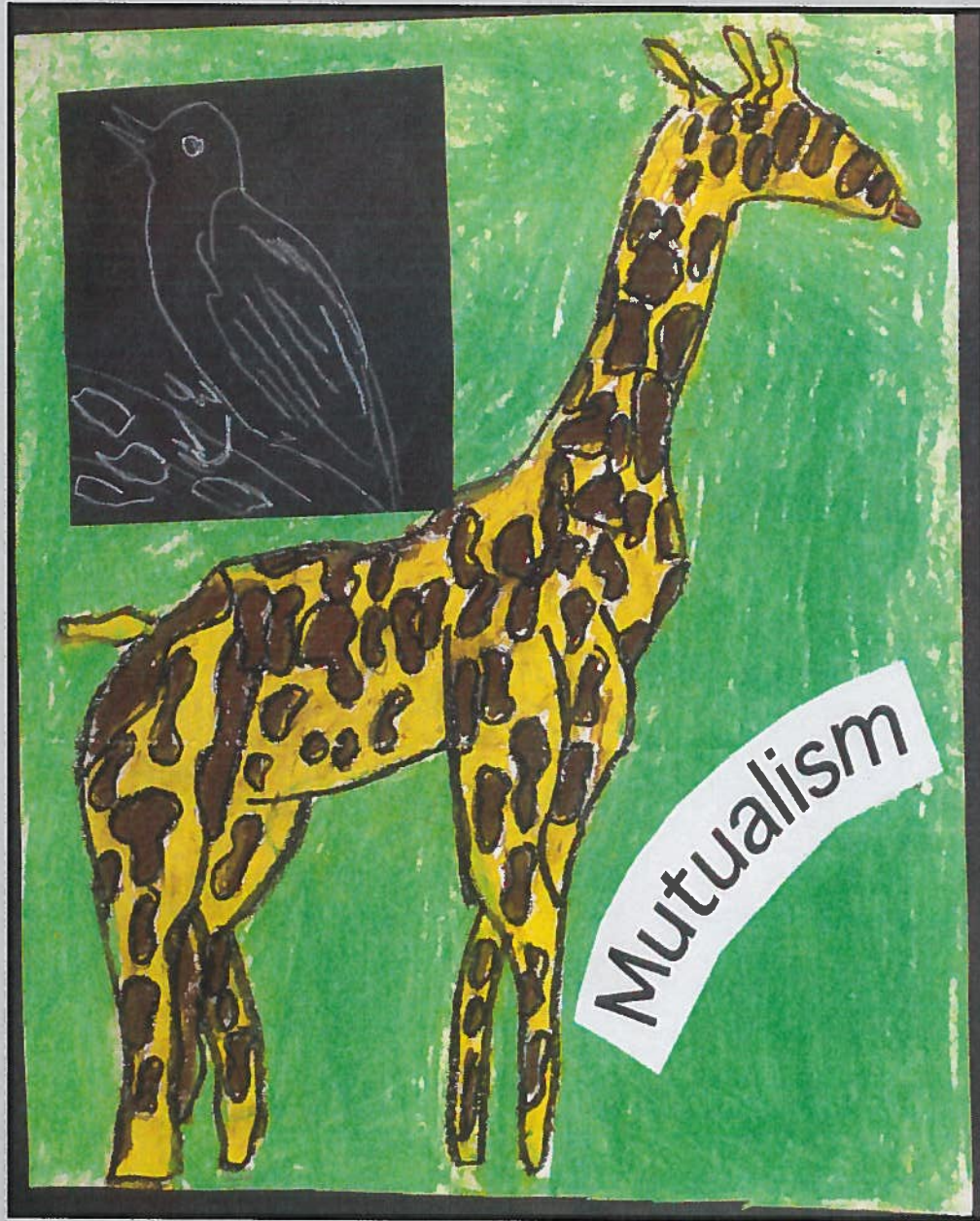
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,418.00	87,253.00	-3.5%
3) Other State Revenue		8300-8599	1,264,007.00	1,244,007.00	-1.6%
4) Other Local Revenue		8600-8799	3,000.00	4,000.00	33.3%
5) TOTAL, REVENUES			1,357,425.00	1,335,260.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		919,634.00	872,928.00	-5.1%
2) Instruction - Related Services	2000-2999		276,953.70	302,846.00	9.3%
3) Pupil Services	3000-3999		124,365.00	104,653.00	-15.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		43,972.30	50,833.00	15.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,364,925.00	1,331,260.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,500.00)	4,000.00	-153.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,500.00)	4,000.00	-153.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,285.01	64,785.01	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,285.01	64,785.01	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,285.01	64,785.01	-10.4%
2) Ending Balance, June 30 (E + F1e)			64,785.01	68,785.01	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			64,785.01	68,785.01	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6130	Child Development: Center-Based Reserve Account	64,785.01	68,785.01
Total, Restricted Balance		64,785.01	68,785.01

Cafeteria Special Revenue Fund

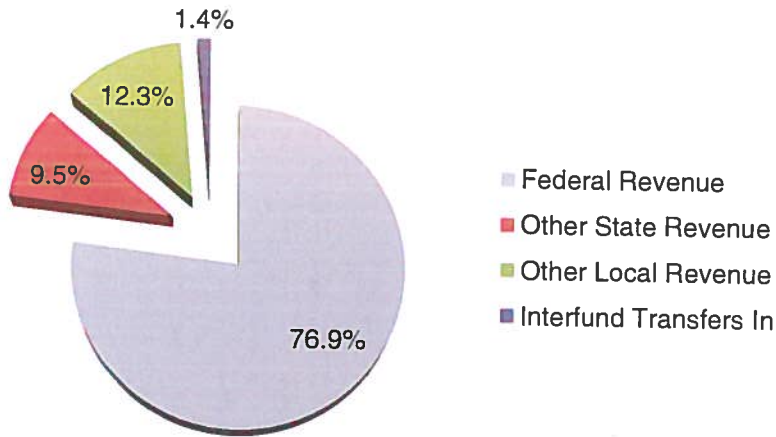


Artwork created by a Santa Ana Unified School District student from Pio Pico Elementary School.

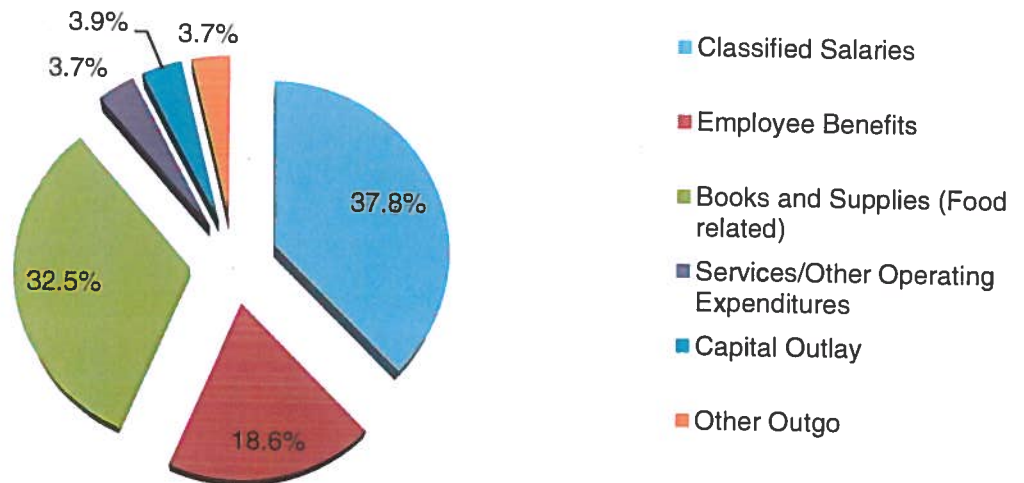
Cafeteria Special Reserve Fund (13)



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 (76.9%). Total projected revenue is \$36.5 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 (56.4%). Total projected expenditure is \$26.8 million.



The District relies heavily on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$9.3 million less than its anticipated revenue by June 30, 2014. Thus, the projected fund balance will increase to approximately \$27.3 million.

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,603,886.00	28,087,703.61	5.6%
3) Other State Revenue		8300-8599	2,176,761.00	3,456,082.29	58.8%
4) Other Local Revenue		8600-8799	3,446,911.00	4,495,985.53	30.4%
5) TOTAL, REVENUES			32,227,558.00	36,039,771.43	11.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,252,094.75	10,108,998.36	-1.4%
3) Employee Benefits		3000-3999	5,105,264.80	4,987,919.91	-2.3%
4) Books and Supplies		4000-4999	15,444,523.00	8,660,000.00	-43.9%
5) Services and Other Operating Expenditures		5000-5999	1,474,790.00	977,000.00	-33.8%
6) Capital Outlay		6000-6999	885,000.00	1,040,000.00	17.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,013,765.00	984,184.25	-2.9%
9) TOTAL, EXPENDITURES			34,175,437.55	26,758,102.52	-21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,947,879.55)	9,281,668.91	-576.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	499,667.51	499,667.51	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			499,667.51	499,667.51	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,448,212.04)	9,781,336.42	-775.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,993,033.25	17,544,821.21	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,993,033.25	17,544,821.21	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,993,033.25	17,544,821.21	-7.6%
2) Ending Balance, June 30 (E + F1e)			17,544,821.21	27,326,157.63	55.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			17,544,821.21	27,326,157.63	55.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	26,603,886.00	28,087,703.61	5.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,603,886.00	28,087,703.61	5.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,176,761.00	3,456,082.29	58.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,176,761.00	3,456,082.29	58.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,384,236.00	4,403,700.73	30.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	62,675.00	62,675.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	29,609.80	New
TOTAL, OTHER LOCAL REVENUE			3,446,911.00	4,495,985.53	30.4%
TOTAL, REVENUES			32,227,558.00	36,039,771.43	11.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,075,913.68	9,195,039.73	1.3%
Classified Supervisors' and Administrators' Salaries		2300	454,120.07	832,725.06	83.4%
Clerical, Technical and Office Salaries		2400	0.00	81,233.57	New
Other Classified Salaries		2900	722,061.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			10,252,094.75	10,108,998.36	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,044,599.48	1,044,155.25	0.0%
OASDI/Medicare/Alternative		3301-3302	797,277.43	731,104.04	-8.3%
Health and Welfare Benefits		3401-3402	2,568,991.08	2,651,594.12	3.2%
Unemployment Insurance		3501-3502	115,351.00	5,054.58	-95.6%
Workers' Compensation		3601-3602	209,532.47	192,070.97	-8.3%
OPEB, Allocated		3701-3702	284,710.00	273,953.78	-3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	84,803.34	89,987.17	6.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,105,264.80	4,987,919.91	-2.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,444,156.00	1,675,000.00	16.0%
Noncapitalized Equipment		4400	655,000.00	250,000.00	-61.8%
Food		4700	13,345,367.00	6,735,000.00	-49.5%
TOTAL, BOOKS AND SUPPLIES			15,444,523.00	8,660,000.00	-43.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	38,000.00	50,000.00	31.6%
Dues and Memberships		5300	2,600.00	5,000.00	92.3%
Insurance		5400-5450	40,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	372,944.00	207,000.00	-44.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	344,320.00	350,000.00	1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83,248.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	586,402.95	345,000.00	-41.2%
Communications		5900	7,275.05	20,000.00	174.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,474,790.00	977,000.00	-33.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	475,000.00	750,000.00	57.9%
Equipment		6400	410,000.00	290,000.00	-29.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			885,000.00	1,040,000.00	17.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,013,765.00	984,184.25	-2.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,013,765.00	984,184.25	-2.9%
TOTAL, EXPENDITURES			34,175,437.55	26,758,102.52	-21.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	499,667.51	499,667.51	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			499,667.51	499,667.51	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
Transfers of Restricted Balances					
		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			499,667.51	499,667.51	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,603,886.00	28,087,703.61	5.6%
3) Other State Revenue		8300-8599	2,176,761.00	3,456,082.29	58.8%
4) Other Local Revenue		8600-8799	3,446,911.00	4,495,985.53	30.4%
5) TOTAL, REVENUES			32,227,558.00	36,039,771.43	11.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		32,313,728.55	24,816,918.27	-23.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,013,765.00	984,184.25	-2.9%
8) Plant Services	8000-8999		847,944.00	957,000.00	12.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,175,437.55	26,758,102.52	-21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,947,879.55)	9,281,668.91	-576.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	499,667.51	499,667.51	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			499,667.51	499,667.51	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,448,212.04)	9,781,336.42	-775.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,993,033.25	17,544,821.21	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,993,033.25	17,544,821.21	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,993,033.25	17,544,821.21	-7.6%
2) Ending Balance, June 30 (E + F1e)			17,544,821.21	27,326,157.63	55.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			17,544,821.21	27,326,157.63	55.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	17,544,821.21	27,326,157.63
Total, Restricted Balance		17,544,821.21	27,326,157.63

Deferred Maintenance Fund

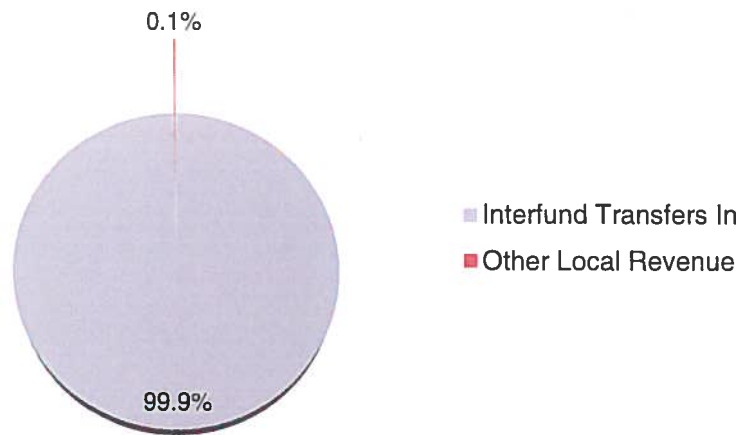


Artwork created by a Santa Ana Unified School District student from Santiago Elementary School.

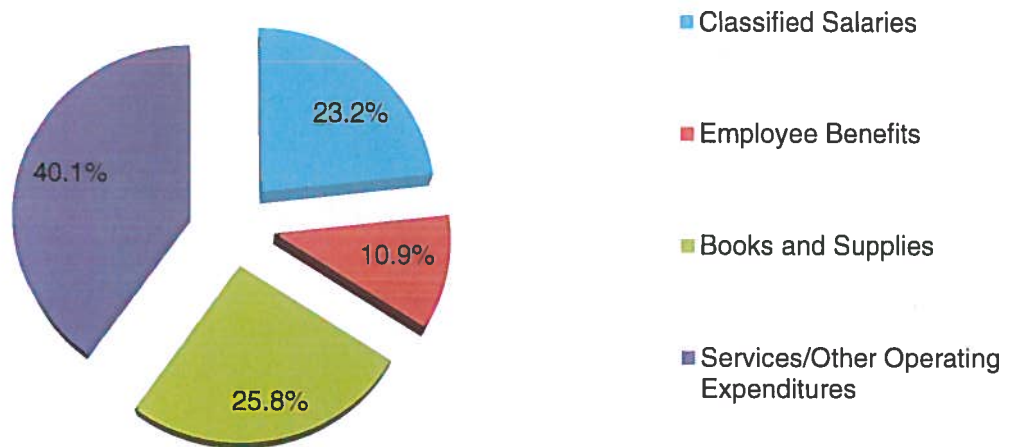
Deferred Maintenance Fund (14)



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 (40.1%). Total projected expenditure is \$1.9 million.



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,725.68	2,500.00	-92.8%
5) TOTAL, REVENUES			34,725.68	2,500.00	-92.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	485,290.33	450,899.63	-7.1%
3) Employee Benefits		3000-3999	213,436.17	211,433.99	-0.9%
4) Books and Supplies		4000-4999	565,888.40	500,000.00	-11.6%
5) Services and Other Operating Expenditures		5000-5999	1,006,904.48	778,418.38	-22.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,271,519.38	1,940,752.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,236,793.70)	(1,938,252.00)	-13.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,997,475.89	1,938,252.00	-3.0%
b) Transfers Out		7600-7629	100,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,897,475.89	1,938,252.00	2.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(339,317.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	339,317.81	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			339,317.81	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			339,317.81	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	2,500.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	31,725.68	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,725.68	2,500.00	-92.8%
TOTAL, REVENUES			34,725.68	2,500.00	-92.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	485,290.33	450,899.63	-7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			485,290.33	450,899.63	-7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,465.38	51,365.04	1.8%
OASDI/Medicare/Alternative		3301-3302	33,261.64	34,493.82	3.7%
Health and Welfare Benefits		3401-3402	97,351.32	97,351.32	0.0%
Unemployment Insurance		3501-3502	4,782.85	225.45	-95.3%
Workers' Compensation		3601-3602	8,444.54	8,567.09	1.5%
OPEB, Allocated		3701-3702	12,044.88	12,219.38	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,085.56	7,211.89	1.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			213,436.17	211,433.99	-0.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	565,888.40	500,000.00	-11.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			565,888.40	500,000.00	-11.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,006,769.73	778,418.38	-22.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	134.75	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,006,904.48	778,418.38	-22.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,271,519.38	1,940,752.00	-14.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	1,997,475.89	1,938,252.00	-3.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,997,475.89	1,938,252.00	-3.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	100,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,897,475.89	1,938,252.00	2.1%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,725.68	2,500.00	-92.8%
5) TOTAL, REVENUES			34,725.68	2,500.00	-92.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,271,519.38	1,940,752.00	-14.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,271,519.38	1,940,752.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,236,793.70)	(1,938,252.00)	-13.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,997,475.89	1,938,252.00	-3.0%
b) Transfers Out		7600-7629	100,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,897,475.89	1,938,252.00	2.1%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(339,317.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			339,317.81	0.00	-100.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,317.81	0.00	-100.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,317.81	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
	Total, Restricted Balance	0.00	0.00

Special Reserve Fund for Other than Capital Outlay Projects



Artwork created by a Santa Ana Unified School District student from Santiago 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. Any fund balance will be transferred to Fund 01 and utilized as a budget reduction solution.

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,805.90	0.00	-100.0%
5) TOTAL, REVENUES			7,805.90	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,805.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,643,899.88	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,643,899.88)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,636,093.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	13,636,093.98	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			13,636,093.98	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			13,636,093.98	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,805.90	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,805.90	0.00	-100.0%
TOTAL, REVENUES			7,805.90	0.00	-100.0%

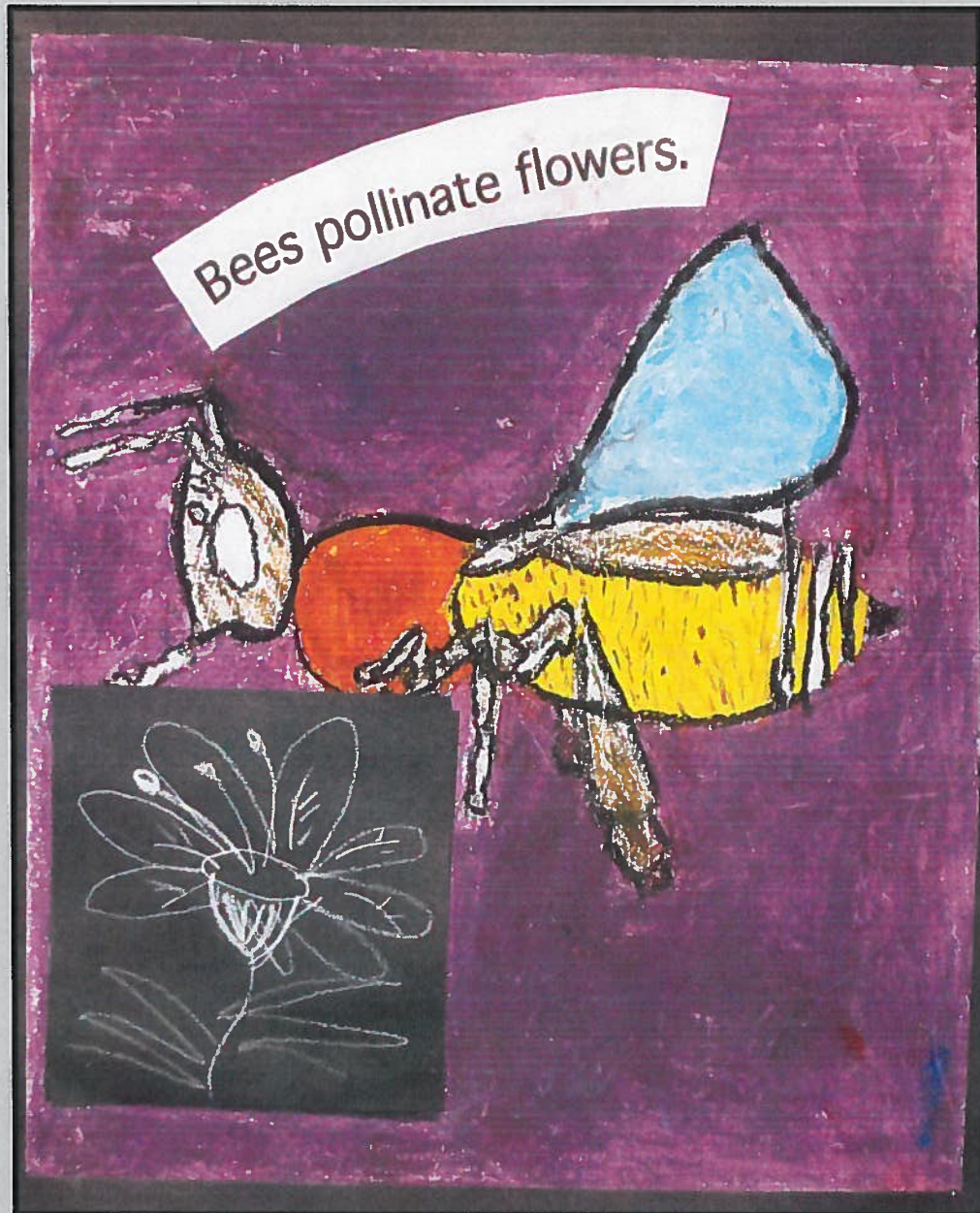
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	13,643,899.88	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,643,899.88	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,643,899.88)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,805.90	0.00	-100.0%
5) TOTAL, REVENUES			7,805.90	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,805.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,643,899.88	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,643,899.88)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,636,093.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,636,093.98	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,636,093.98	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,636,093.98	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
Total, Restricted Balance		0.00	0.00

Building Fund



Artwork created by a Santa Ana Unified School District student from Pio Pico 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 of \$55,000 is categorized as Capital Outlay.

The projected fund balance of \$15.3 million is reserved for future construction projects at various sites.

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,365.30	35,000.00	-76.4%
5) TOTAL, REVENUES			148,365.30	35,000.00	-76.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,945.77	0.00	-100.0%
3) Employee Benefits		3000-3999	27,559.00	0.00	-100.0%
4) Books and Supplies		4000-4999	4,305.56	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	20,510.37	0.00	-100.0%
6) Capital Outlay		6000-6999	10,940,194.32	55,000.00	-99.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,053,515.02	55,000.00	-99.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,905,149.72)	(20,000.00)	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.05	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,905,149.67)	(20,000.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	26,232,985.64	15,327,835.97	-41.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			26,232,985.64	15,327,835.97	-41.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			26,232,985.64	15,327,835.97	-41.6%
2) Ending Balance, June 30 (E + F1e)					
			15,327,835.97	15,307,835.97	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	15,327,835.97	15,307,835.97	-0.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120,477.30	35,000.00	-70.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,888.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			148,365.30	35,000.00	-76.4%
TOTAL, REVENUES			148,365.30	35,000.00	-76.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	607.85	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	40,391.52	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	19,946.40	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,945.77	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,827.36	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4,637.22	0.00	-100.0%
Health and Welfare Benefits		3401-3402	11,658.90	0.00	-100.0%
Unemployment Insurance		3501-3502	667.38	0.00	-100.0%
Workers' Compensation		3601-3602	1,157.97	0.00	-100.0%
OPEB, Allocated		3701-3702	1,651.58	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	958.59	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,559.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,305.56	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,305.56	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	17,510.37	0.00	-100.0%
Communications		5900	3,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,510.37	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,940,194.32	55,000.00	-99.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,940,194.32	55,000.00	-99.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,053,515.02	55,000.00	-99.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.05	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			0.05	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.05	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,365.30	35,000.00	-76.4%
5) TOTAL, REVENUES			148,365.30	35,000.00	-76.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,053,515.02	55,000.00	-99.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,053,515.02	55,000.00	-99.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,905,149.72)	(20,000.00)	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.05	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.05	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,905,149.67)	(20,000.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,232,985.64	15,327,835.97	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,232,985.64	15,327,835.97	-41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,232,985.64	15,327,835.97	-41.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	15,327,835.97	15,307,835.97	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	15,327,835.97	15,307,835.97
Total, Restricted Balance		15,327,835.97	15,307,835.97

Capital Facilities Fund



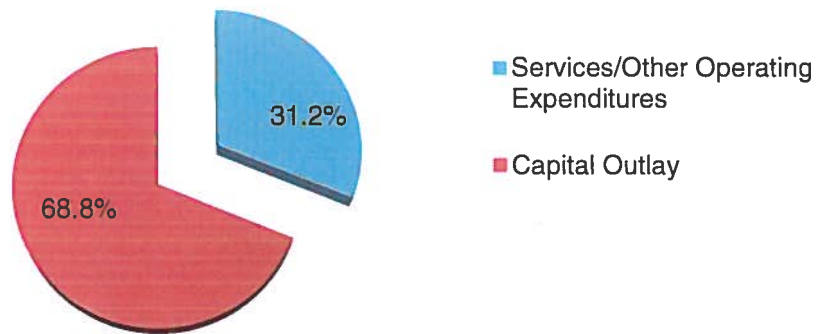
Artwork created by a Santa Ana Unified School District student from Santa Ana High School.

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 Community Redevelopment funds. The projected revenue is \$3.2 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$3.2 million.



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,304,697.03	3,200,000.00	-71.7%
5) TOTAL, REVENUES			11,304,697.03	3,200,000.00	-71.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,195,724.85	1,000,000.00	-54.5%
6) Capital Outlay		6000-6999	12,196,553.76	2,200,000.00	-82.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,392,278.61	3,200,000.00	-77.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,087,581.58)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,087,581.58)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,087,581.58	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,087,581.58	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,087,581.58	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	9,809,795.81	2,650,000.00	-73.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	3,000.00	New
Interest		8660	265,565.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	850,000.00	337,000.00	-60.4%
Other Local Revenue All Other Local Revenue		8699	379,335.95	210,000.00	-44.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,304,697.03	3,200,000.00	-71.7%
TOTAL, REVENUES			11,304,697.03	3,200,000.00	-71.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	36,723.26	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,509,208.58	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	649,743.01	1,000,000.00	53.9%
Communications		5900	50.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,195,724.85	1,000,000.00	-54.5%
CAPITAL OUTLAY					
Land		6100	500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,196,053.76	2,200,000.00	-82.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,196,553.76	2,200,000.00	-82.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,392,278.61	3,200,000.00	-77.8%

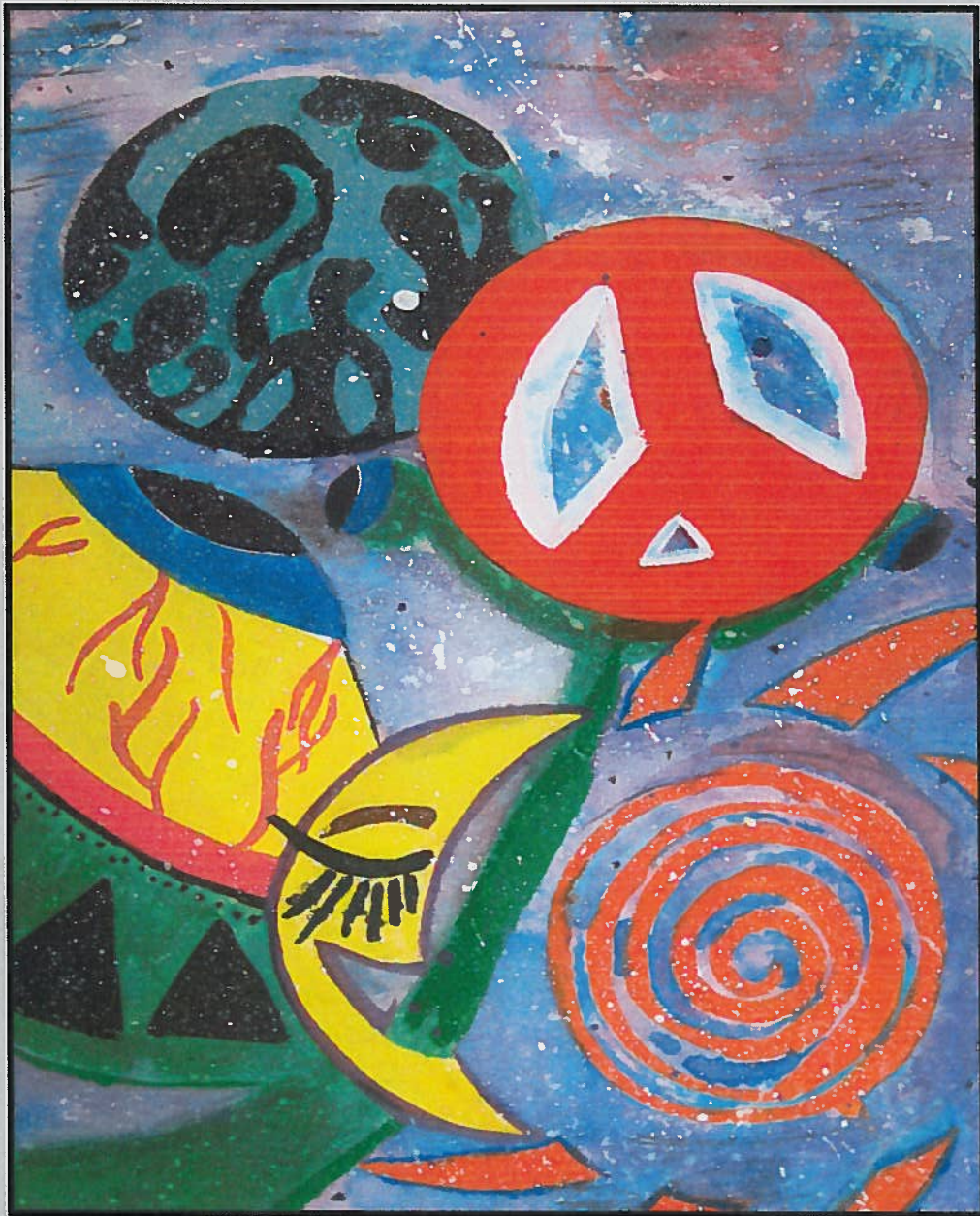
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,304,697.03	3,200,000.00	-71.7%
5) TOTAL, REVENUES			11,304,697.03	3,200,000.00	-71.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		637,855.58	1,000,000.00	56.8%
8) Plant Services	8000-8999		13,754,423.03	2,200,000.00	-84.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,392,278.61	3,200,000.00	-77.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,087,581.58)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,087,581.58)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,087,581.58	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,087,581.58	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,087,581.58	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
Total, Restricted Balance		0.00	0.00

County School Facilities Fund

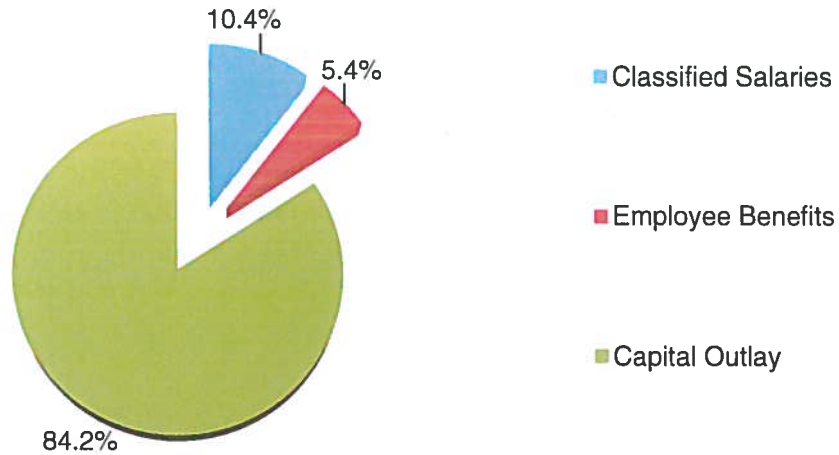


Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.

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 expenditures are \$11.2 million.



The projected fund balance of \$4.1 million is reserved for future construction projects at various sites.

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,531,218.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	255,564.10	0.00	-100.0%
5) TOTAL, REVENUES			9,786,782.10	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,172,385.56	1,170,933.61	-0.1%
3) Employee Benefits		3000-3999	600,807.79	600,614.36	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	52,595.18	0.00	-100.0%
6) Capital Outlay		6000-6999	94,226,994.31	9,435,000.00	-90.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			96,052,782.84	11,206,547.97	-88.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,266,000.74)	(11,206,547.97)	-87.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.05	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(86,266,000.69)	(11,206,547.97)	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,619,895.79	15,353,895.10	-84.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,619,895.79	15,353,895.10	-84.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,619,895.79	15,353,895.10	-84.9%
2) Ending Balance, June 30 (E + F1e)			15,353,895.10	4,147,347.13	-73.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,353,895.10	4,147,347.13	-73.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	9,531,218.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,531,218.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	55,174.70	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	199,260.25	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,129.15	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			255,564.10	0.00	-100.0%
TOTAL, REVENUES			9,786,782.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	399,860.88	398,408.93	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	656,833.68	656,833.68	0.0%
Clerical, Technical and Office Salaries		2400	115,691.00	115,691.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,172,385.56	1,170,933.61	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	130,895.39	130,895.39	0.0%
OASDI/Medicare/Alternative		3301-3302	86,934.55	86,826.04	-0.1%
Health and Welfare Benefits		3401-3402	296,622.21	296,622.21	0.0%
Unemployment Insurance		3501-3502	14,119.05	14,101.05	-0.1%
Workers' Compensation		3601-3602	22,970.44	22,942.86	-0.1%
OPEB, Allocated		3701-3702	31,128.34	31,089.00	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	18,137.81	18,137.81	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			600,807.79	600,614.36	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	96.62	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	52,498.56	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,595.18	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	94,226,644.31	9,435,000.00	-90.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	350.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			94,226,994.31	9,435,000.00	-90.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			96,052,782.84	11,206,547.97	-88.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

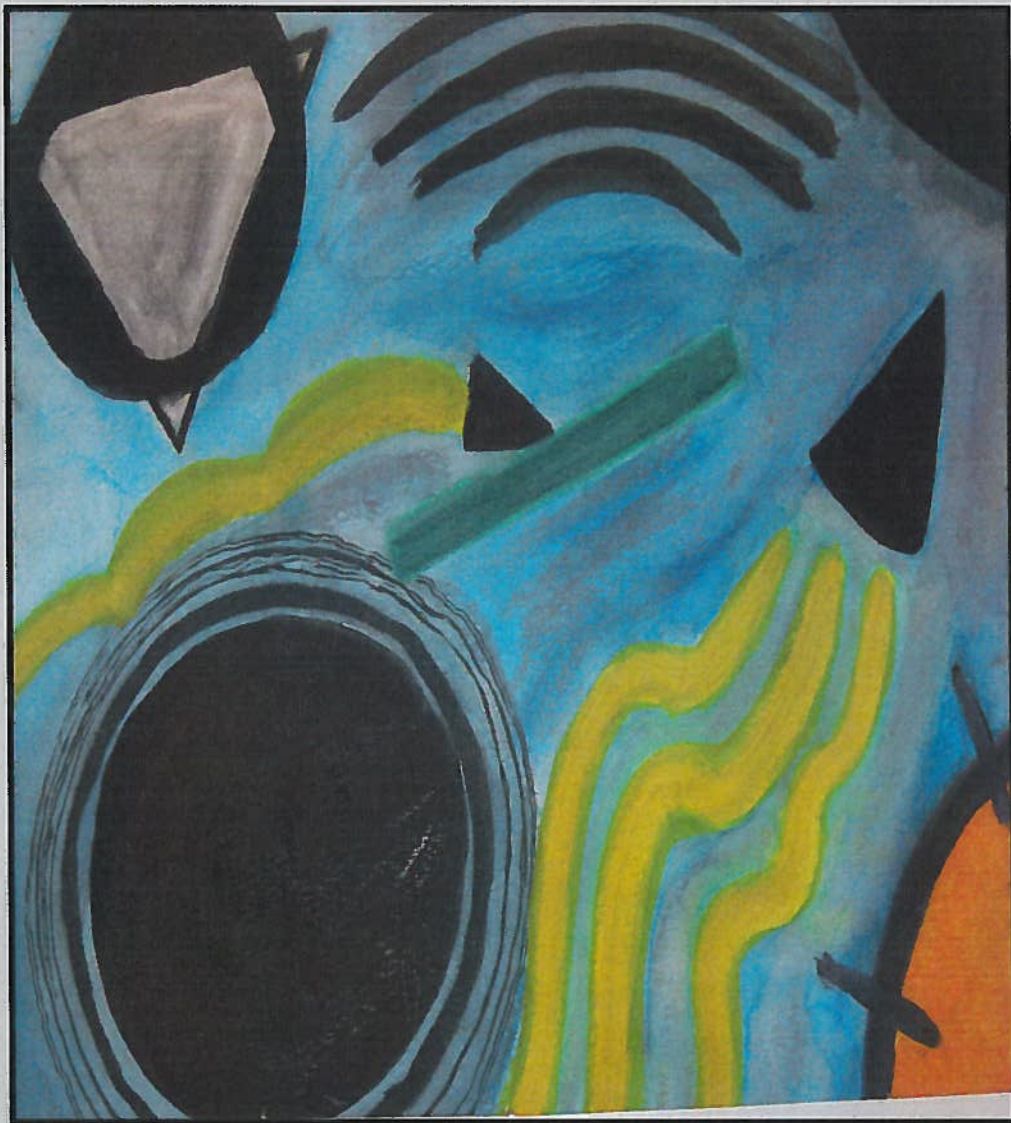
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.05	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			0.05	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.05	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,531,218.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	255,564.10	0.00	-100.0%
5) TOTAL, REVENUES			9,786,782.10	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		96,052,782.84	11,206,547.97	-88.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			96,052,782.84	11,206,547.97	-88.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(86,266,000.74)	(11,206,547.97)	-87.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.05	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.05	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(86,266,000.69)	(11,206,547.97)	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,619,895.79	15,353,895.10	-84.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,619,895.79	15,353,895.10	-84.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,619,895.79	15,353,895.10	-84.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			15,353,895.10	4,147,347.13	-73.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,353,895.10	4,147,347.13	-73.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7710	State School Facilities Projects	15,353,895.10	4,147,347.13
Total, Restricted Balance		15,353,895.10	4,147,347.13

Special Reserve Fund for
Capital Outlay Projects



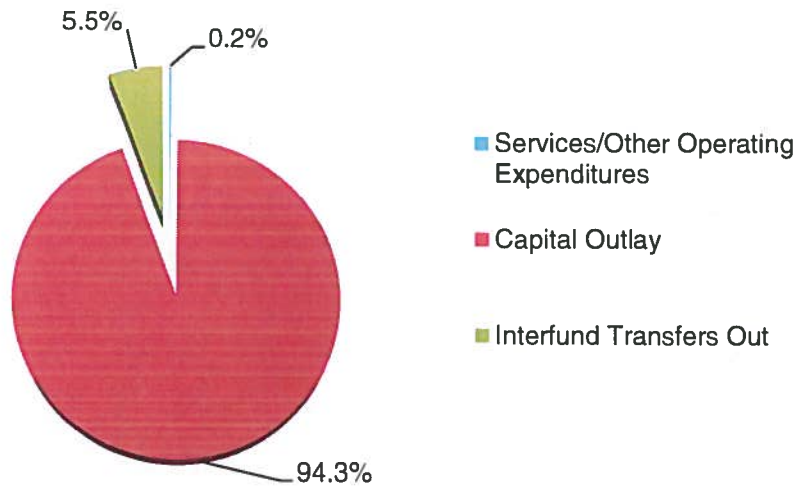
Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.

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 including those of anticipated solar energy installations at various school sites.

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.



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,985,130.50	2,508,599.00	-16.0%
5) TOTAL, REVENUES			2,985,130.50	2,508,599.00	-16.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,518.38	52,000.00	-15.5%
6) Capital Outlay		6000-6999	13,248,509.39	22,677,385.95	71.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,310,027.77	22,729,385.95	70.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,324,897.27)	(20,220,786.95)	95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,320,039.00	New
b) Transfers Out		7600-7629	0.00	1,320,039.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	29,430,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,430,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,105,602.73	(20,220,786.95)	-205.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,115,184.22	20,220,786.95	1713.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,115,184.22	20,220,786.95	1713.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,115,184.22	20,220,786.95	1713.2%
2) Ending Balance, June 30 (E + F1e)			20,220,786.95	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,220,786.95	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,410.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,961,720.38	2,508,599.00	-15.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,985,130.50	2,508,599.00	-16.0%
TOTAL, REVENUES			2,985,130.50	2,508,599.00	-16.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,876.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	53,642.38	52,000.00	-3.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,518.38	52,000.00	-15.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,248,509.39	22,677,385.95	71.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,248,509.39	22,677,385.95	71.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,310,027.77	22,729,385.95	70.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	1,320,039.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,320,039.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,320,039.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,320,039.00	New

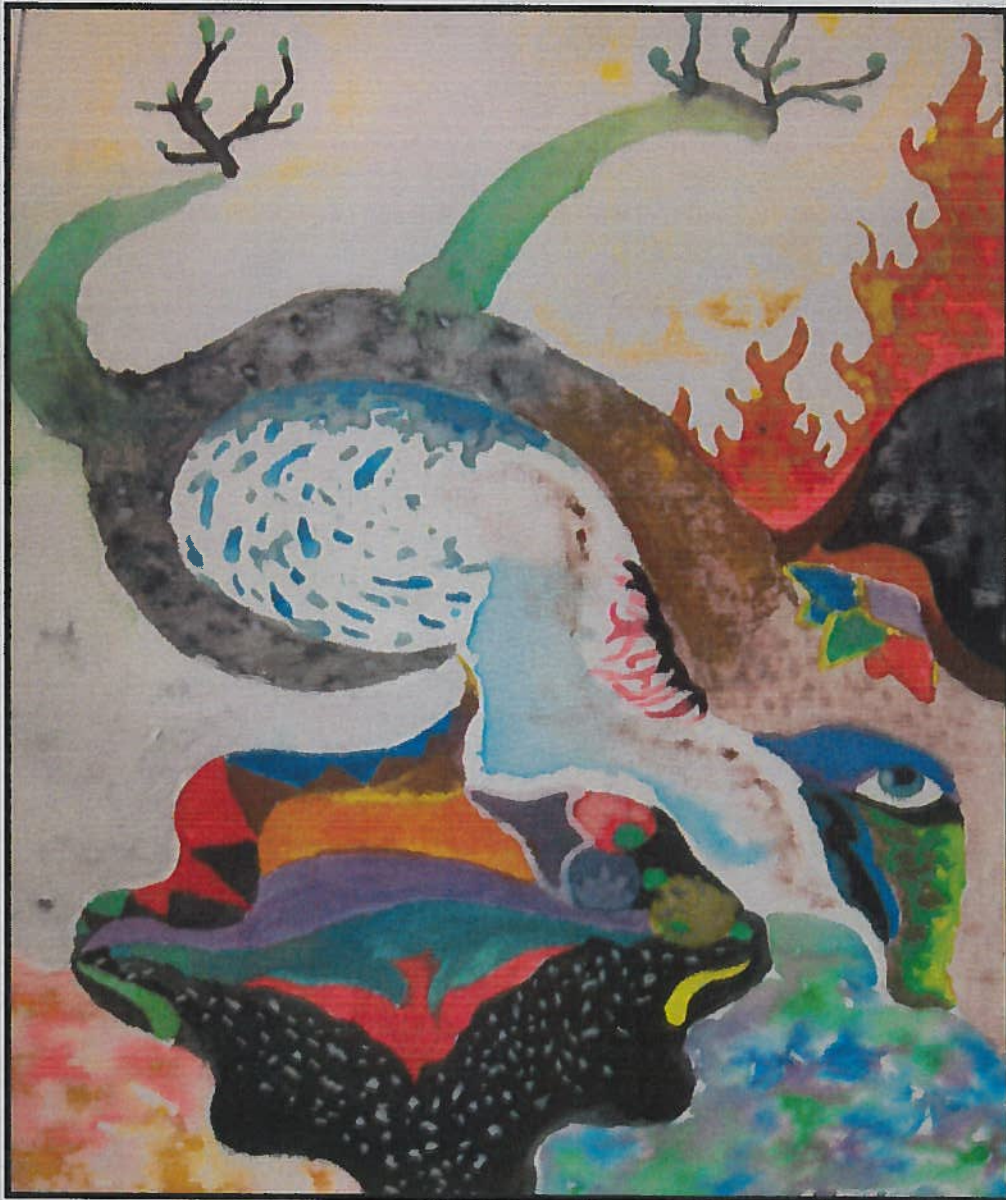
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	29,430,500.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			29,430,500.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,430,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,985,130.50	2,508,599.00	-16.0%
5) TOTAL, REVENUES			2,985,130.50	2,508,599.00	-16.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,310,027.77	22,729,385.95	70.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,310,027.77	22,729,385.95	70.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,324,897.27)	(20,220,786.95)	95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,320,039.00	New
b) Transfers Out		7600-7629	0.00	1,320,039.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	29,430,500.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,430,500.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,105,602.73	(20,220,786.95)	-205.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,115,184.22	20,220,786.95	1713.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,115,184.22	20,220,786.95	1713.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,115,184.22	20,220,786.95	1713.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,220,786.95	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	20,220,786.95	0.00
Total, Restricted Balance		20,220,786.95	0.00

Capital Project Fund for Blended Component Units



Artwork created by a Santa Ana Unified School District student from Godinez Fundamental 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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	823.75	200.00	-75.7%
5) TOTAL, REVENUES			823.75	200.00	-75.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,206.58	2,300.00	-94.4%
6) Capital Outlay		6000-6999	15,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,206.58	2,300.00	-95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,382.83)	(2,100.00)	-96.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,382.83)	(2,100.00)	-96.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,137,480.70	1,082,097.87	-4.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,137,480.70	1,082,097.87	-4.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,137,480.70	1,082,097.87	-4.9%
2) Ending Balance, June 30 (E + F1e)			1,082,097.87	1,079,997.87	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			1,082,097.87	1,079,997.87	-0.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	823.75	200.00	-75.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			823.75	200.00	-75.7%
TOTAL, REVENUES			823.75	200.00	-75.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	41,206.58	2,300.00	-94.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,206.58	2,300.00	-94.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			56,206.58	2,300.00	-95.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	823.75	200.00	-75.7%
5) TOTAL, REVENUES			823.75	200.00	-75.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		56,206.58	2,300.00	-95.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			56,206.58	2,300.00	-95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,382.83)	(2,100.00)	-96.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,382.83)	(2,100.00)	-96.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,137,480.70	1,082,097.87	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,137,480.70	1,082,097.87	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,137,480.70	1,082,097.87	-4.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,082,097.87	1,079,997.87	-0.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,082,097.87	1,079,997.87	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	1,082,097.87	1,079,997.87
Total, Restricted Balance		<u>1,082,097.87</u>	<u>1,079,997.87</u>

Bond Interest and Redemption Fund

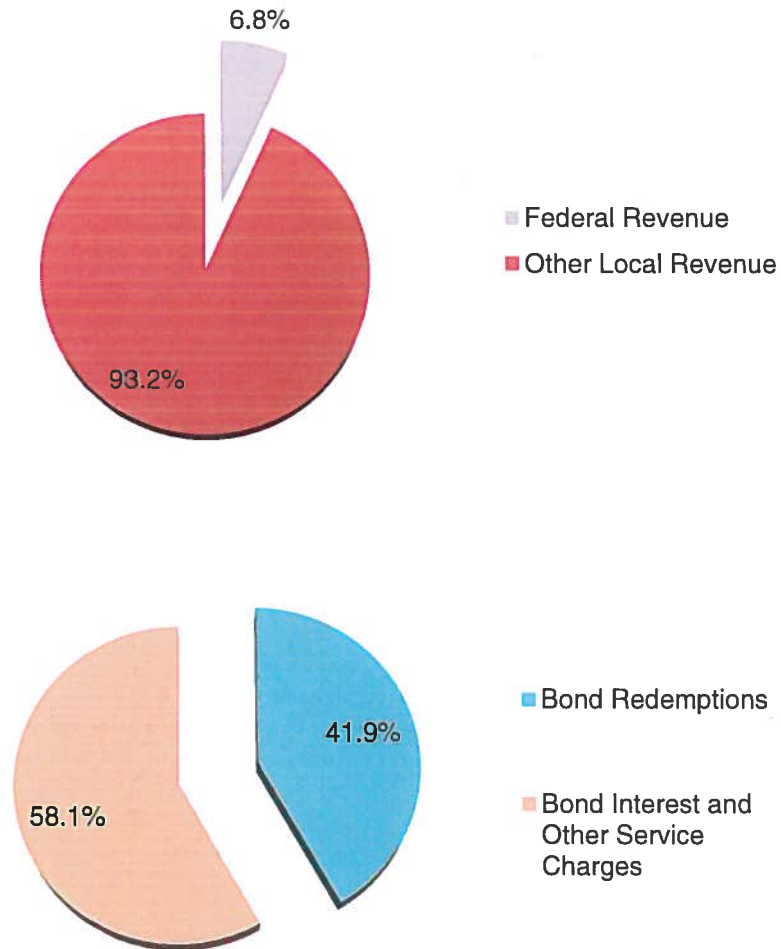


Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.

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 \$21.1 million and \$20.2 million, respectively.



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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,433,066.00	1,433,066.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,022,157.00	19,715,823.00	9.4%
5) TOTAL, REVENUES			19,455,223.00	21,148,889.00	8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,068,257.00	20,162,937.00	11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,068,257.00	20,162,937.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,386,966.00	985,952.00	-28.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,386,966.00	985,952.00	-28.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	14,085,628.00	15,472,594.00	9.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			14,085,628.00	15,472,594.00	9.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			14,085,628.00	15,472,594.00	9.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	15,472,594.00	16,458,546.00	6.4%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,433,066.00	1,433,066.00	0.0%
TOTAL, FEDERAL REVENUE			1,433,066.00	1,433,066.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	17,712,803.00	19,406,469.00	9.6%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	235,566.00	235,566.00	0.0%
Supplemental Taxes		8614	25,623.00	25,623.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	48,165.00	48,165.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,022,157.00	19,715,823.00	9.4%
TOTAL, REVENUES			19,455,223.00	21,148,889.00	8.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,917,845.00	8,441,420.00	42.6%
Bond Interest and Other Service Charges		7434	12,150,412.00	11,721,517.00	-3.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,068,257.00	20,162,937.00	11.6%
TOTAL, EXPENDITURES			18,068,257.00	20,162,937.00	11.6%

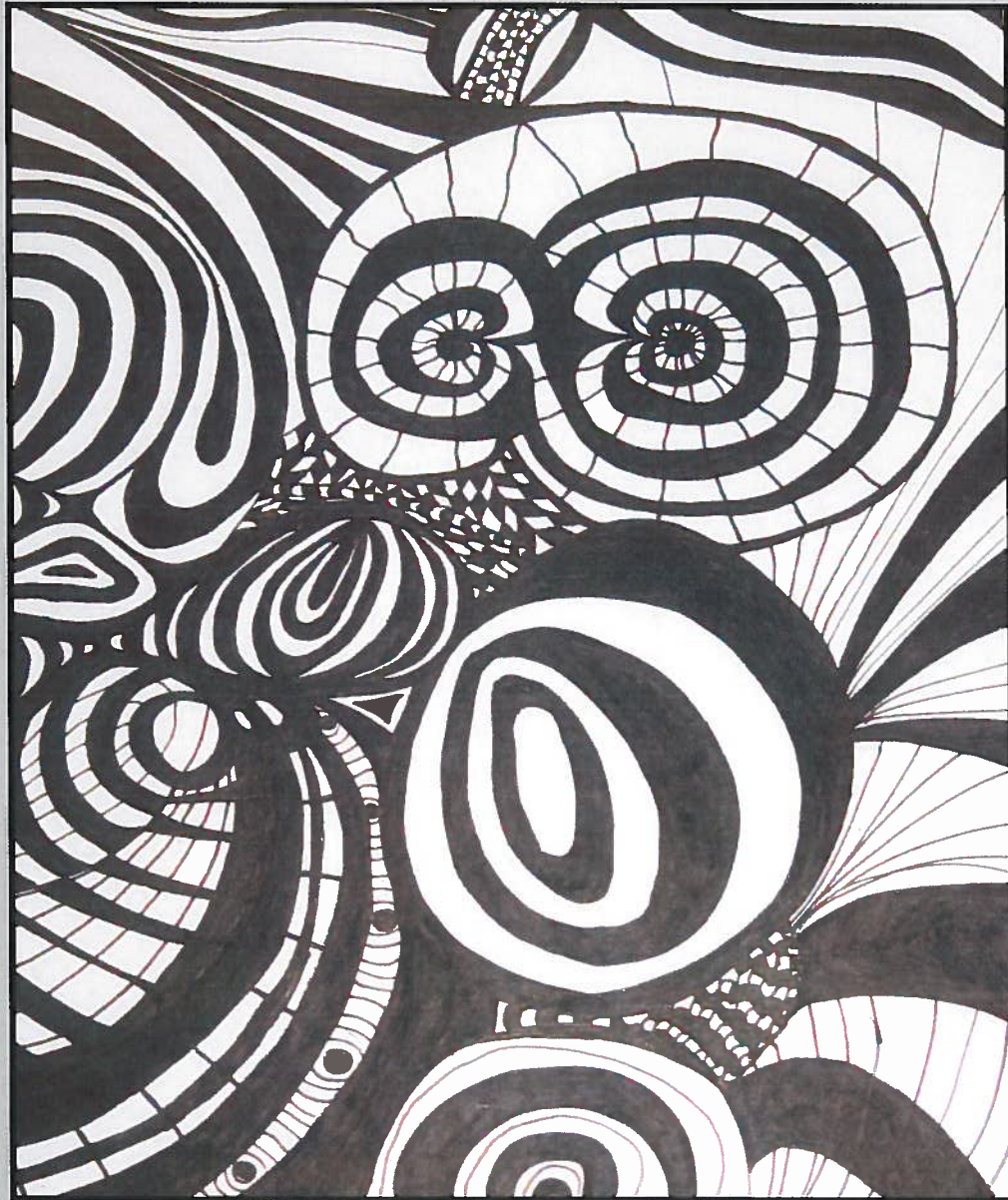
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,433,066.00	1,433,066.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,022,157.00	19,715,823.00	9.4%
5) TOTAL, REVENUES			19,455,223.00	21,148,889.00	8.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,068,257.00	20,162,937.00	11.6%
10) TOTAL, EXPENDITURES			18,068,257.00	20,162,937.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,386,966.00	985,952.00	-28.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,386,966.00	985,952.00	-28.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,085,628.00	15,472,594.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,085,628.00	15,472,594.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,085,628.00	15,472,594.00	9.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			15,472,594.00	16,458,546.00	6.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,472,594.00	16,458,546.00	6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	15,472,594.00	16,458,546.00
Total, Restricted Balance		15,472,594.00	16,458,546.00

Debt Service Fund

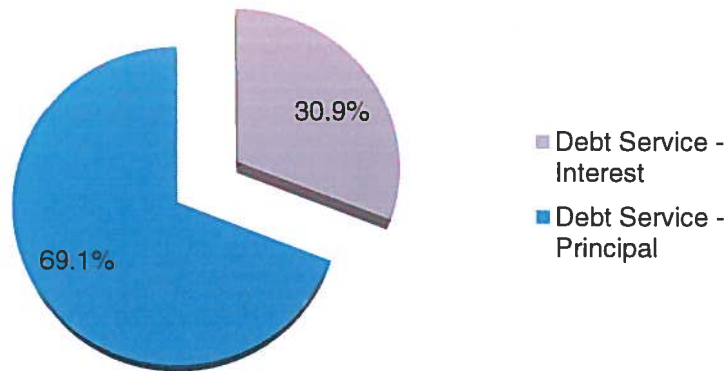


Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.

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 (Fund 01) and the Special Reserve Fund for Capital Outlay Projects (Fund 40) by means of an interfund transfer.



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	276,275.00	276,275.00	0.0%
5) TOTAL, REVENUES			276,275.00	276,275.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,008,059.00	4,582,423.00	14.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,008,059.00	4,582,423.00	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,731,784.00)	(4,306,148.00)	15.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,403,242.05	4,977,606.00	13.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,403,242.05	4,977,606.00	13.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			671,458.05	671,458.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	7,486,258.95	8,157,717.00	9.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			7,486,258.95	8,157,717.00	9.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			7,486,258.95	8,157,717.00	9.0%
2) Ending Balance, June 30 (E + F1e)			8,157,717.00	8,829,175.00	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			8,157,717.00	8,829,175.00	8.2%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	276,275.00	276,275.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			276,275.00	276,275.00	0.0%
TOTAL, REVENUES			276,275.00	276,275.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,388,059.00	1,417,721.00	2.1%
Other Debt Service - Principal		7439	2,620,000.00	3,164,702.00	20.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,008,059.00	4,582,423.00	14.3%
TOTAL, EXPENDITURES			4,008,059.00	4,582,423.00	14.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,403,242.05	4,977,606.00	13.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,403,242.05	4,977,606.00	13.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,403,242.05	4,977,606.00	13.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	276,275.00	276,275.00	0.0%
5) TOTAL, REVENUES			276,275.00	276,275.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,008,059.00	4,582,423.00	14.3%
10) TOTAL, EXPENDITURES			4,008,059.00	4,582,423.00	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,731,784.00)	(4,306,148.00)	15.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,403,242.05	4,977,606.00	13.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,403,242.05	4,977,606.00	13.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			671,458.05	671,458.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,486,258.95	8,157,717.00	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,486,258.95	8,157,717.00	9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,486,258.95	8,157,717.00	9.0%
2) Ending Balance, June 30 (E + F1e)			8,157,717.00	8,829,175.00	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,157,717.00	8,829,175.00	8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	8,157,717.00	8,829,175.00
Total, Restricted Balance		<u>8,157,717.00</u>	<u>8,829,175.00</u>

Self-Insurance Fund



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

Self-Insurance Fund (67)

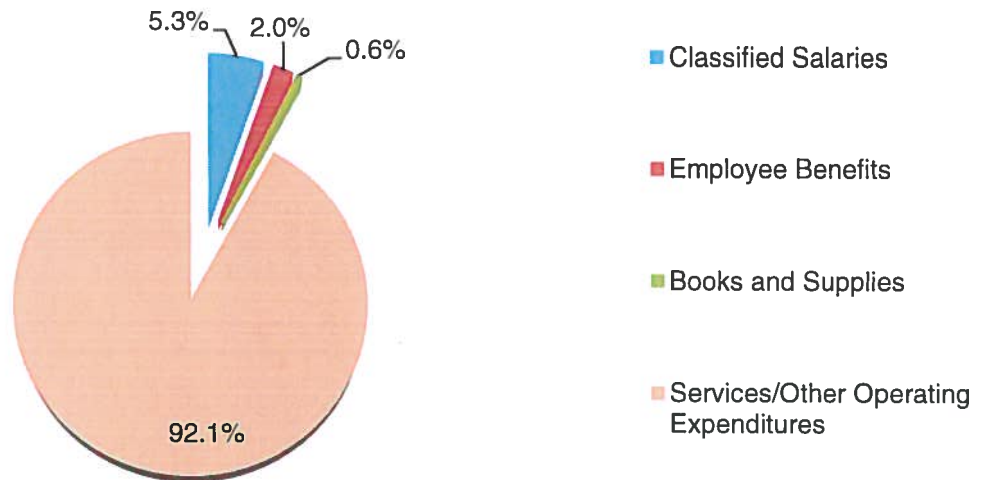


The Self-Insurance Funds are funds established to separate moneys received for self-insurance activities from other operating funds of the District.

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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,969,881.12	8,902,905.23	-0.7%
5) TOTAL, REVENUES			8,969,881.12	8,902,905.23	-0.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	479,540.52	487,847.87	1.7%
3) Employee Benefits		3000-3999	187,101.39	185,094.48	-1.1%
4) Books and Supplies		4000-4999	63,650.00	58,000.00	-8.9%
5) Services and Other Operating Expenses		5000-5999	8,385,614.07	8,463,320.00	0.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,115,905.98	9,194,262.35	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(146,024.86)	(291,357.12)	99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,629,764.07	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,629,764.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,483,739.21	(291,357.12)	-119.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,373,488.96	7,857,228.17	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,373,488.96	7,857,228.17	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,373,488.96	7,857,228.17	23.3%
2) Ending Net Position, June 30 (E + F1e)			7,857,228.17	7,565,871.05	-3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,857,228.17	7,565,871.05	-3.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30					
(G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	67,351.33	55,000.00	-18.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	8,885,504.51	8,847,905.23	-0.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,025.28	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,969,881.12	8,902,905.23	-0.7%
TOTAL, REVENUES			8,969,881.12	8,902,905.23	-0.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,731.52	92,001.76	1.4%
Clerical, Technical and Office Salaries		2400	388,809.00	395,846.11	1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			479,540.52	487,847.87	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	54,292.45	55,240.91	1.7%
OASDI/Medicare/Alternative		3301-3302	35,228.57	37,320.36	5.9%
Health and Welfare Benefits		3401-3402	62,559.56	62,043.40	-0.8%
Unemployment Insurance		3501-3502	5,226.82	243.93	-95.3%
Workers' Compensation		3601-3602	9,111.38	9,269.11	1.7%
OPEB, Allocated		3701-3702	12,995.54	13,220.68	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,687.07	7,756.09	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			187,101.39	185,094.48	-1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,276.30	25,000.00	-4.9%
Noncapitalized Equipment		4400	37,373.70	33,000.00	-11.7%
TOTAL, BOOKS AND SUPPLIES			63,650.00	58,000.00	-8.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,320.00	10,000.00	-42.3%
Dues and Memberships		5300	82,000.00	79,000.00	-3.7%
Insurance		5400-5450	3,023,011.00	3,050,000.00	0.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	35,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,600.00	7,000.00	6.1%
Professional/Consulting Services and Operating Expenditures		5800	5,221,183.07	5,281,820.00	1.2%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,385,614.07	8,463,320.00	0.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,115,905.98	9,194,262.35	0.9%

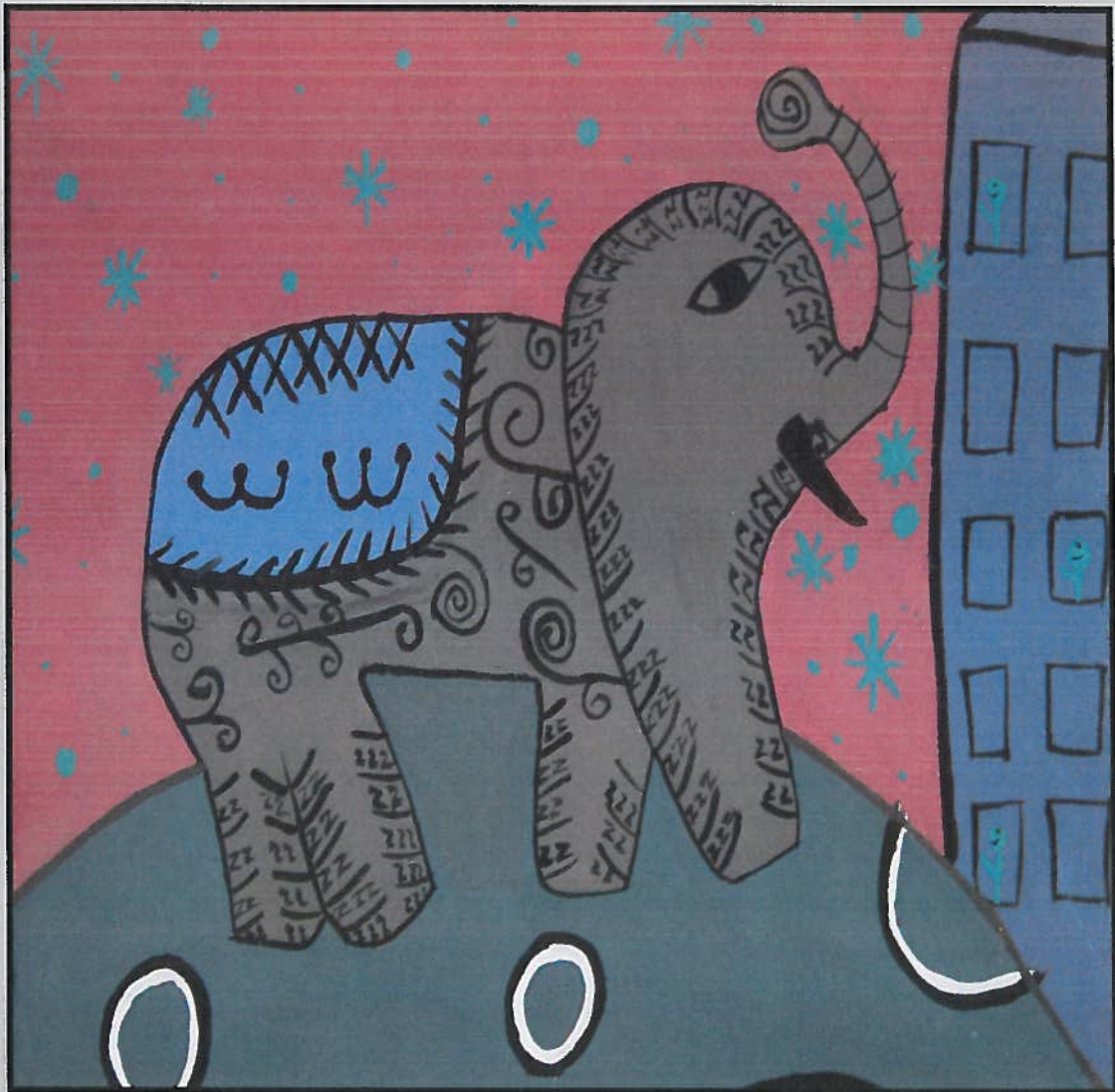
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,629,764.07	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,629,764.07	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,629,764.07	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,969,881.12	8,902,905.23	-0.7%
5) TOTAL, REVENUES			8,969,881.12	8,902,905.23	-0.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9,115,905.98	9,194,262.35	0.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,115,905.98	9,194,262.35	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(146,024.86)	(291,357.12)	99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,629,764.07	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,629,764.07	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,483,739.21	(291,357.12)	-119.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,373,488.96	7,857,228.17	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,373,488.96	7,857,228.17	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,373,488.96	7,857,228.17	23.3%
2) Ending Net Position, June 30 (E + F1e)			7,857,228.17	7,565,871.05	-3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,857,228.17	7,565,871.05	-3.7%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
	Total, Restricted Net Position	0.00	0.00

Supplemental Information



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

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			35,627.15	35,290.97	35,259.74	35,653.17
a. Kindergarten	4,240.05	4,240.05				
b. Grades One through Three	12,681.07	12,670.11				
c. Grades Four through Six	11,500.00	11,488.03				
d. Grades Seven and Eight	7,186.61	7,185.44				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	8.63	8.24				
g. Community Day School	36.81	30.41				
2. Special Education						
a. Special Day Class	1,503.86	1,503.86	1,503.86	1,503.86	1,503.86	1,503.86
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	10.15	9.81	9.54	10.15	9.81	10.15
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	37,167.18	37,135.95	37,140.55	36,804.98	36,773.41	37,167.18
HIGH SCHOOL						
4. General Education			13,859.98	13,728.69	13,583.94	13,780.62
a. Grades Nine through Twelve	13,138.63	13,002.12				
b. Continuation Education	578.32	567.87				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	18.49	20.28				
e. Community Day School	45.18	46.66				
5. Special Education						
a. Special Day Class	667.97	667.97	667.47	667.97	667.97	667.97
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	18.51	16.95	17.90	18.51	16.95	18.51
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	14,467.10	14,321.85	14,545.35	14,415.17	14,268.86	14,467.10
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	44.96	44.96	44.96	44.96	44.96	44.96
b. High School	178.47	178.47	178.47	178.47	178.47	178.47
8. Special Education						
a. Special Day Class - Elementary	17.87	17.87	17.87	17.87	17.87	17.87
b. Special Day Class - High School	37.36	37.36	37.36	37.36	37.36	37.36
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	278.66	278.66	278.66	278.66	278.66	278.66
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	51,912.94	51,736.46	51,964.56	51,498.81	51,320.93	51,912.94
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	51,912.94	51,736.46	51,964.56	51,498.81	51,320.93	51,912.94
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through 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 RL)						
b. All Other Block Grant Funded Charters	3,764.07	3,764.07	3,764.07	3,764.07	3,764.07	3,764.07
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	3,764.07	3,764.07	3,764.07	3,764.07	3,764.07	3,764.07
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*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.

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	238,131,936.68	301	0.00	303	238,131,936.68	305	6,474,913.33		307	231,657,023.35	309
2000 - Classified Salaries	65,951,052.98	311	137,355.59	313	65,813,697.39	315	446,854.95		317	65,366,842.44	319
3000 - Employee Benefits (Excluding 3800)	100,969,426.16	321	8,267,779.79	323	92,701,646.37	325	1,872,769.39		327	90,828,876.98	329
4000 - Books, Supplies Equip Replace. (6500)	19,488,593.22	331	163,377.69	333	19,325,215.53	335	1,914,937.94		337	17,410,277.59	339
5000 - Services... & 7300 - Indirect Costs	58,786,707.09	341	955,211.05	343	57,831,496.04	345	24,236,181.28		347	33,595,314.76	349
TOTAL					473,803,992.01	365			TOTAL	438,858,335.12	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			60.35%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.35%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	438,858,335.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	234,562,985.19	301	0.00	303	234,562,985.19	305	6,203,901.00		307	228,359,084.19	309
2000 - Classified Salaries	67,701,732.62	311	928,067.43	313	66,773,665.19	315	651,819.00		317	66,121,846.19	319
3000 - Employee Benefits (Excluding 3800)	97,304,467.86	321	8,300,006.51	323	89,004,461.35	325	1,724,788.76		327	87,279,672.59	329
4000 - Books, Supplies Equip Replace. (6500)	14,063,945.63	331	9,128.47	333	14,054,817.16	335	1,490,470.00		337	12,564,347.16	339
5000 - Services... & 7300 - Indirect Costs	50,192,030.37	341	427,336.94	343	49,764,693.43	345	22,130,722.17		347	27,633,971.26	349
TOTAL					454,160,622.32	365			TOTAL	421,958,921.39	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	189,046,371.03 375
2. Salaries of Instructional Aides Per EC 41011		2100	15,545,394.03 380
3. STRS		3101 & 3102	15,256,949.54 382
4. PERS		3201 & 3202	2,047,413.45 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	4,250,178.06 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	32,463,456.86 385
7. Unemployment Insurance		3501 & 3502	106,311.88 390
8. Workers' Compensation Insurance		3601 & 3602	3,972,474.01 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	787,912.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			263,476,460.86 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			549,940.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			262,926,520.86 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			62.31%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.31%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	421,958,921.39
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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) 12,431,057.22
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 384,474,719.05

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) 3.23%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	15,906,349.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,133,417.66
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	79,407.70
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	158,468.70
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)	1,400,854.77
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)	3,553.52
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)	21,682,051.80
9. Carry-Forward Adjustment (Part IV, Line F)	4,231,390.13
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,913,441.93

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	294,970,470.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	68,521,470.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	23,655,291.30
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,650,497.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	56,230.08
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,061,111.99
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)	302,089.32
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)	41,969,261.95
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)	216,478.48
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)	1,320,952.70
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	32,276,672.55
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)	469,000,527.14

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) 4.62%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.53%

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>21,682,051.80</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>4,231,390.13</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>4,231,390.13</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>4,231,390.13</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	15,277,780.55	482,498.98	3.16%
01	3060	401,001.91	6,015.03	1.50%
01	3061	37,713.30	565.70	1.50%
01	3180	1,812,100.45	59,461.55	3.28%
01	3181	11,012,798.97	372,322.95	3.38%
01	3310	9,425,205.48	318,625.52	3.38%
01	3315	343,036.37	11,594.63	3.38%
01	3320	774,940.00	26,193.00	3.38%
01	3327	337,194.46	11,397.17	3.38%
01	3345	3,179.53	107.47	3.38%
01	3385	273,436.00	9,242.00	3.38%
01	3395	24,531.58	829.42	3.38%
01	3410	252,197.00	8,524.26	3.38%
01	3550	404,531.24	13,673.16	3.38%
01	4035	4,279,611.55	144,583.27	3.38%
01	4045	2,072.59	70.05	3.38%
01	4124	346,689.05	9,061.71	2.61%
01	4203	3,845,805.95	128,108.15	3.33%
01	5640	1,822,311.00	61,594.11	3.38%
01	5810	1,508,651.31	46,602.47	3.09%
01	6010	903,176.53	30,526.82	3.38%
01	6512	1,663,796.97	56,236.34	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	11,161,257.37	329,491.97	2.95%
01	7091	5,422,555.69	159,482.51	2.94%
01	7220	269,950.27	9,123.30	3.38%
01	7400	5,303,792.54	179,024.45	3.38%
01	7810	806,046.62	27,244.38	3.38%
01	8150	12,414,533.30	419,611.23	3.38%
01	9010	2,588,259.21	1,795.11	0.07%
12	5025	87,462.00	2,956.00	3.38%
12	6105	1,213,490.70	41,016.30	3.38%
13	5310	32,276,672.55	1,013,765.00	3.14%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		409,185.05	409,185.05
2. State Lottery Revenue	8560	6,975,957.55		1,916,016.27	8,891,973.82
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,975,957.55	0.00	2,325,201.32	9,301,158.87
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,267,595.00			5,267,595.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,708,362.55			1,708,362.55
4. Books and Supplies	4000-4999	0.00		1,730,243.75	1,730,243.75
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,975,957.55	0.00	1,730,243.75	8,706,201.30
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	594,957.57	594,957.57
D. COMMENTS:					

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

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

2013-14 July 1 Budget (Single Adoption)
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Code	Base Year 2013 - 14	Year 1 2014 - 15	Year 2 2015 - 16	
Revenues					
Revenue Limit Sources	8010 - 8099	\$288,660,809.00	\$291,509,706.62	\$296,719,616.91	
Federal Revenues	8100 - 8299	\$40,580,291.51	\$40,580,291.51	\$40,580,291.51	Includes 5.2% federal sequestration effective 2013-14
Other State Revenues	8300 - 8599	\$118,497,545.00	\$110,578,177.08	\$108,808,429.49	Includes projected \$700K federal sequestration backfill for special ed
Other Local Revenues	8600 - 8799	\$8,425,338.02	\$7,978,938.02	\$7,982,931.62	
Total Revenues		\$456,163,983.53	\$450,647,113.23	\$454,091,269.53	
Expenditures					
Certificated Salaries	1000 - 1999	\$234,562,985.19	\$239,057,807.40	\$240,154,359.00	
Classified Salaries	2000 - 2999	\$67,701,732.62	\$69,249,558.89	\$70,219,050.72	
Employee Benefits	3000 - 3999	\$97,496,814.90	\$98,601,942.39	\$101,377,499.32	
Books and Supplies	4000 - 4999	\$14,033,945.63	\$18,975,599.31	\$14,437,085.77	50% of Common Core funds is budgeted for technology in 2014-15 (2nd year)
Services and Other Operating	5000 - 5999	\$51,227,047.62	\$57,029,595.99	\$53,117,047.49	50% of Common Core funds is budgeted for technology in 2014-15 (2nd year)
Capital Outlay	6000 - 6900	\$539,202.22	\$539,202.22	\$539,202.22	
Other Outgo	7000 - 7299	\$3,220,000.00	\$3,220,000.00	\$3,220,000.00	
Direct Support/Indirect Cost	7300 - 7399	(\$1,035,017.25)	(\$1,035,017.25)	(\$1,035,017.25)	
Debt Service	7430 - 7439	\$1,326,755.02	\$1,326,755.02	\$1,326,755.02	
Total Expenditures		\$469,073,465.95	\$486,965,441.97	\$483,355,982.29	
Excess (Deficiency) of Revenues Over Other Financing Sources/Uses		(\$12,909,482.42)	(\$36,318,328.74)	(\$29,264,712.76)	
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$7,415,525.51	\$7,415,525.51	\$7,415,525.51	
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		(\$7,415,525.51)	(\$7,415,525.51)	(\$7,415,525.51)	
Net Increase (Decrease) in Fund Balance		(\$20,325,007.93)	(\$43,733,854.25)	(\$36,680,238.27)	
Fund Balance					
Beginning Fund Balance	9791	\$46,925,576.26	\$26,600,568.33	(\$17,133,285.92)	
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$46,925,576.26	\$26,600,568.33	(\$17,133,285.92)	
Ending Fund Balance		\$26,600,568.33	(\$17,133,285.92)	(\$53,813,524.19)	
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	\$7,078,425.46	\$7,849,558.08	\$8,875,569.75	
Economic Uncertainties Percentage		2%	2%	2%	
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	
- 010000 COLA set aside		\$0.00	\$6,993,140.00	\$8,717,832.00	
- 010000 Common Core (one-time)		\$8,777,828.00	\$0.00	\$0.00	
Reserve for Economic Uncertainties	9789	\$9,594,314.85	\$9,887,619.35	\$9,815,430.16	
Undesignated/Unappropriated	9790	(\$0.00)	\$0.00	\$0.00	
Negative Shortfall	9790	\$0.00	(\$43,013,603.35)	(\$82,372,356.10)	

2013-14 July 1 Budget (Single Adoption)
General Fund
Multiyear Projections
Unrestricted

Description	Object Code	Base Year 2013 - 14	Year 1 2014 - 15	Year 2 2015 - 16	
Revenues					
Revenue Limit Sources	8010 - 8099	\$277,038,304.93	\$279,887,202.55	\$285,097,112.84	
Federal Revenues	8100 - 8299	\$697,856.29	\$697,856.29	\$697,856.29	includes 5.2% federal sequestration effective 2013-14
Other State Revenues	8300 - 8599	\$52,283,225.00	\$44,117,266.04	\$44,918,482.25	Includes projected \$700K federal sequestration backfill for special ed
Other Local Revenues	8600 - 8799	\$5,221,910.00	\$4,775,510.00	\$4,779,503.60	
Total Revenues		\$335,241,296.22	\$329,477,834.88	\$335,492,954.98	
Expenditures					
Certificated Salaries	1000 - 1999	\$171,577,621.29	\$175,026,331.48	\$178,544,360.73	
Classified Salaries	2000 - 2999	\$40,684,003.24	\$41,253,579.29	\$41,831,129.41	
Employee Benefits	3000 - 3999	\$66,490,068.09	\$67,340,974.00	\$69,598,507.97	
Books and Supplies	4000 - 4999	\$3,764,689.16	\$9,007,598.77	\$4,714,268.45	50% of Common Core funds is budgeted for technology in 2014-15 (2nd year)
Services and Other Operating	5000 - 5999	\$19,511,157.72	\$25,208,449.84	\$21,152,575.03	50% of Common Core funds is budgeted for technology in 2014-15 (2nd year)
Capital Outlay	6000 - 6900	\$489,202.22	\$489,202.22	\$489,202.22	
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	(\$3,538,958.71)	(\$3,362,321.03)	(\$3,362,321.03)	
Debt Service	7430 - 7439	\$251,524.00	\$251,524.00	\$251,524.00	
Total Expenditures		\$299,229,307.01	\$315,215,338.57	\$313,219,246.78	
Excess (Deficiency) of Revenues Over		\$36,011,989.21	\$14,262,496.31	\$22,273,708.20	
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$4,157,234.51	\$4,157,234.51	\$4,157,234.51	
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	(\$52,102,598.65)	(\$54,610,248.67)	(\$55,822,723.63)	
Total Other Financing Sources/Uses		(\$56,259,833.16)	(\$58,767,483.18)	(\$59,979,958.14)	
Net Increase (Decrease) in Fund Balance		(\$20,247,843.95)	(\$44,504,886.87)	(\$37,706,249.94)	
Fund Balance					
Beginning Fund Balance	9791	\$39,769,986.82	\$19,522,142.87	(\$24,982,844.00)	
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$39,769,986.82	\$19,522,142.87	(\$24,982,844.00)	
Ending Fund Balance		\$19,522,142.87	(\$24,982,844.00)	(\$62,689,093.94)	
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	
Economic Uncertainties Percentage		2%	2%	2%	
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	
- 010000 COLA set aside		\$0.00	\$6,993,140.00	\$8,717,832.00	
- 010000 Common Core (one-time)		\$8,777,828.00	\$0.00	\$0.00	
Reserve for Economic Uncertainties	9789	\$9,594,314.85	\$9,887,619.35	\$9,815,430.16	
Undesignated/Unappropriated	9790	(\$0.00)	\$0.00	\$0.00	
Negative Shortfall	9790	\$0.00	(\$43,013,603.35)	(\$82,372,356.10)	

2013-14 July 1 Budget (Single Adoption)
General Fund
Multiyear Projections
Restricted

Description	Object Code	Base Year 2013 - 14	Year 1 2014 - 15	Year 2 2015 - 16	
Revenues					
Revenue Limit Sources	8010 - 8099	\$11,622,504.07	\$11,622,504.07	\$11,622,504.07	
Federal Revenues	8100 - 8299	\$39,882,435.22	\$39,882,435.22	\$39,882,435.22	Includes 5.2% federal sequestration effective 2013-14
Other State Revenues	8300 - 8599	\$66,214,320.00	\$66,460,911.04	\$63,889,947.24	Includes projected \$700K federal sequestration backfill for special ed
Other Local Revenues	8600 - 8799	\$3,203,428.02	\$3,203,428.02	\$3,203,428.02	
Total Revenues		\$120,922,687.31	\$121,169,278.35	\$118,598,314.55	
Expenditures					
Certificated Salaries	1000 - 1999	\$62,985,363.90	\$64,031,475.92	\$61,609,998.27	
Classified Salaries	2000 - 2999	\$27,017,729.38	\$27,995,977.60	\$28,387,921.31	
Employee Benefits	3000 - 3999	\$31,006,746.81	\$31,280,968.39	\$31,778,991.35	
Books and Supplies	4000 - 4999	\$10,269,256.47	\$9,968,000.54	\$9,722,817.32	
Services and Other Operating	5000 - 5999	\$31,715,889.90	\$31,821,146.15	\$31,964,472.46	
Capital Outlay	6000 - 6900	\$50,000.00	\$50,000.00	\$50,000.00	
Other Outgo	7000 - 7299	\$3,220,000.00	\$3,220,000.00	\$3,220,000.00	
Direct Support/Indirect Cost	7300 - 7399	\$2,503,941.46	\$2,327,303.78	\$2,327,303.78	
Debt Service	7430 - 7439	\$1,075,231.02	\$1,075,231.02	\$1,075,231.02	
Total Expenditures		\$169,844,158.94	\$171,750,103.40	\$170,136,735.51	
Excess (Deficiency) of Revenues Over		(\$48,921,471.63)	(\$50,580,825.05)	(\$51,538,420.96)	
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$3,258,291.00	\$3,258,291.00	\$3,258,291.00	
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$52,102,598.65	\$54,610,248.67	\$55,822,723.63	
Total Other Financing Sources/Uses		\$48,844,307.65	\$51,351,957.67	\$52,584,432.63	
Net Increase (Decrease) in Fund Balance		(\$77,163.98)	\$771,132.62	\$1,026,011.67	
Fund Balance					
Beginning Fund Balance	9791	\$7,155,589.44	\$7,078,425.46	\$7,849,558.08	
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$7,155,589.44	\$7,078,425.46	\$7,849,558.08	
Ending Fund Balance		\$7,078,425.46	\$7,849,558.08	\$8,875,569.75	
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	\$7,078,425.46	\$7,849,558.08	\$8,875,569.75	
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	

Santa Ana Unified School District

Cash Flow 2012-13
As of April 2013

Summary

Object	CB - Budget	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Projection May	Projection June	Total	Projected Actual	Total
Beginning Cash Balance																
Receipts																
Revenue Limit	133,642,372		2,866,153	16,047,795	6,894,245	12,758,157	24,642,010	12,758,157	7,819,861	4,851,702	2,482,047			63,120,227	40,572,095	133,642,372
State Aid	54,865,571													55,348,442	(677,871)	54,865,571
EPA	92,672,764	3,376,154	422,860	3,812,767	1,031,071	10,700,188	28,117,771	9,702,150	50,771	4,037,653	27,476,593	5,055,898	472,816	93,076,774	(408,101)	92,672,764
Other	65,851,053	15,076	759,571	17,674	(356,170)	(301,838)	(368,268)	(307,133)	(311,121)	(644,472)	(322,238)	(382,301)	(382,301)	(4,080,113)	(651,303)	(4,841,316)
Federal Revenues	18,359,218	13,918,188	2,269,511	3,860,860	1,597,421	5,943,767	8,038,247	3,521,881	4,048,870	8,018,898	1,123,760	2,930,550	10,868,659	47,847,672	18,359,218	65,851,053
Other Social Revenues	198,071,211	139,159,377	3,875,047	14,528,488	14,677,330	9,373,667	7,238,284	6,488,055	8,984,328	8,107,545	7,404,092	882,056	4,282,093	85,799,893	22,271,218	108,071,211
Other Local Revenues	10,815,483	2,050	180,213	168,281	593,177	77,059	2,714,737	277,059	(596,859)	292,763	186,543	(11,624)		5,671,429	5,244,054	10,815,483
Interfund Transfers/Contributions	13,632,279		13,636,518			7,362								13,632,276		13,632,276
2011-12 Deferrals		52,680,040									59,034			87,510,840		87,510,840
Borrowing-OC Treasury											45,000,000			45,000,000		45,000,000
Assets (Calc)		18,035,281	(7,028,354)	7,786,652	3,897,895	5,892,845	310,385	2,409,418	(87,040)	(221,751)	(252,006)			30,558,465		30,558,465
Total Receipts	474,843,090	374,226,622	859,757,807	847,852,897	87,487,088	844,240,711	874,889,188	834,839,408	816,281,711	828,046,488	848,187,827	88,888,878	871,889,498	883,471,128	884,138,277	883,471,128
Disbursements																
Certificated Salaries	238,131,836	2,614,742	20,486,853	20,284,419	21,316,320	21,378,749	472,801	41,313,662	21,038,881	21,103,688	21,016,588	21,253,777	21,253,777	233,740,388	4,388,548	238,131,836
Classified Salaries	65,951,053	(693,622)	3,404,482	4,885,172	5,945,377	5,817,894	5,989,893	5,783,328	3,381,010	5,133,432	8,258,819	7,714,896	6,832,825	69,348,881	6,482,172	65,951,053
Employee Benefits	101,180,064	2,282,950	3,321,895	13,839,787	6,688,618	8,877,877	9,938,879	8,238,817	8,238,817	8,238,817	8,238,817	8,238,817	8,238,817	89,848,748	11,313,315	101,180,064
Supplies and Services	78,153,874	1,059,374	3,245,187	8,148,366	3,888,985	3,648,366	4,735,571	5,188,380	2,828,254	6,188,367	3,848,478	6,931,284	6,931,284	66,659,780	12,495,757	78,153,874
Capital Outlays	141,302,000	(141,302,000)	215,167	138,870	277,700	87,423	(57,020)	347,602	81,353	180,860	180,860	130,021	130,021	1,700,880	285,824	1,886,704
Other Financing/Transfers Out	3,437,418	(180,863)	100,863	385,523	385,523	(38,688)	(62,800)	659,051	180,440	841,354	95,642	152,550	677,888	2,682,958	744,458	3,437,418
Liabilities (Calc)		201	694,029		(839,139)	395,183		1,987,475	2,128,431	3,014,028	24,632		787,713	9,785,775		9,785,775
Repayment-OC Treasury		4,373,146	24,099,857	(115,350)	(839,139)	(4,987,726)	5,081,843				24,632			16,889,406		16,889,406
Audit Adjustments		46,816,244	28,519,758								10,000,000			83,439,002		83,439,002
Non-Operating Accounts														594		594
Total Disbursements	498,348,789	85,353,899	81,817,347	47,266,036	39,688,716	87,440,328	23,118,888	86,740,387	87,418,988	84,876,822	48,882,161	44,484,289	45,887,644	884,173,281	884,173,281	
Ending Cash Balance		\$58,402,555	\$27,222,214	\$27,410,078	\$15,278,430	\$21,878,813	\$70,249,370	\$38,347,499	\$18,810,254	\$5,275,881	\$38,841,367	\$3,128,777	\$28,828,728			
Ending Available Cash Balance																

Santa Ana Unified School District

Cash Flow 2013-14
As of April 2013

Summary

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	Total	Projected Accrual	Total
Receipts																
Beginning Cash Balance		28,829,623	63,828,455	7,003,090	(4,981,251)	(21,283,081)	(26,343,806)	35,702,723	1,306,657	60,487,176	62,634,179	61,154,589	28,147,252			
Revenue Limit	161,107,259	-	2,967,658	18,668,215	7,136,865	13,210,876	25,516,424	13,210,876	8,735,780	13,210,876	2,570,122	-	-	105,249,622	8,319,555	113,569,177
State Aid	47,537,782	-	10,000,000	10,000,000	10,000,000	10,000,000	28,117,771	9,702,150	-	3,682,413	25,686,419	6,896,072	15,000,000	47,537,782	-	47,537,782
Education Protection Account Payment	85,056,251	3,378,154	422,960	3,812,787	103,071	10,700,169	(398,072)	(332,205)	(480,708)	(877,326)	(474,213)	(424,048)	(424,048)	92,672,784	(168,742)	92,504,042
Property Tax	(5,040,753)	(3,320)	(288,420)	(512,331)	(330,847)	(326,373)	(388,072)	(332,205)	(480,708)	(877,326)	(474,213)	(424,048)	(424,048)	(4,872,011)	(2,707,009)	(7,579,020)
Other	40,980,291	101,762	1,708,384	2,921,324	1,396,843	4,022,509	6,800,599	3,015,659	947,850	11,360,231	2,570,460	8,271,688	8,271,688	43,287,300	(30,395,053)	13,892,247
Federal Revenues	118,487,545	-	3,924,486	14,713,881	14,864,654	9,483,282	7,331,673	6,568,822	12,742,534	3,284,419	8,572,286	868,842	5,757,672	66,102,492	30,395,053	96,497,545
Other Local Revenues	8,425,358	2,051	180,300	188,358	593,448	666,867	2,715,679	277,185	471,464	519,557	308,326	374,627	4,085,591	10,373,853	(1,948,615)	8,425,238
Interfund Transfers/Contributions	-	-	-	-	100,000	-	-	-	-	-	-	-	-	100,000	(100,000)	-
2012-13 Deferral Revenues	-	32,643,533	10,640,487	-	-	-	-	-	-	-	-	-	-	43,284,000	-	43,284,000
Borrowing-OC Treasury	-	15,000,000	10,000,000	-	-	-	-	-	75,000,000	-	-	-	-	75,000,000	-	75,000,000
Assets (Calc)	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000,000	-	25,000,000
Total Receipts	458,163,713	51,120,160	29,658,644	48,962,624	24,538,024	37,787,230	60,064,284	32,449,488	97,418,810	69,897,662	38,713,461	7,685,893	33,113,672	625,739,261	33,709,242	592,030,019
Disbursements																
Certificated Salaries	234,582,885	2,814,742	20,496,653	20,284,418	21,316,320	21,376,749	472,801	41,313,662	21,039,991	21,552,771	21,552,771	21,552,771	21,552,771	235,328,719	(783,734)	234,544,985
Classified Salaries	67,701,732	(683,822)	3,404,482	4,565,122	5,945,377	5,917,994	5,969,684	5,783,328	5,391,010	5,474,722	5,474,722	5,474,722	5,474,722	58,212,071	9,489,061	67,701,732
Employee Benefits	97,486,815	2,292,920	1,371,506	13,639,787	9,798,889	8,629,007	6,815,589	11,857,911	6,395,103	8,985,273	7,827,324	7,827,324	6,985,273	91,014,705	6,482,110	97,488,815
Supplies and Services	65,260,992	(244,376)	5,035,022	8,852,087	5,699,045	6,248,366	4,786,571	5,166,389	2,929,354	4,786,337	4,786,337	4,786,337	4,786,337	57,638,718	7,624,274	65,260,992
Capital Outlays	539,202	(14,302)	245,167	138,970	272,700	97,423	57,020	25,747	347,602	123,377	123,377	123,377	123,377	1,063,834	(1,124,632)	539,202
Other Outlays	3,511,738	(100,653)	100,653	-	-	(36,688)	(62,600)	659,051	2,128,431	152,550	152,550	152,550	677,886	4,220,053	(708,315)	3,511,738
Interfund Transfers/Transfers Out	7,415,925	-	-	-	-	395,163	-	1,997,475	-	785,920	785,920	785,920	785,920	8,150,566	1,284,656	7,415,925
Liabilities (Calc)	-	-	-	-	-	-	-	-	-	-	-	-	-	36,156,315	-	36,156,315
Reserve-OC Treasury	-	12,056,646	24,099,687	-	-	-	-	-	-	-	-	-	-	45,000,000	-	45,000,000
Audit Adjustments	-	-	45,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Sequestration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	476,480,892	18,121,248	100,307,589	67,480,388	49,437,854	42,828,054	18,037,755	66,839,654	38,230,391	41,550,849	40,093,810	40,093,810	42,078,285	535,381,185	22,884,319	557,845,904
Ending Cash Balance		63,828,455	(7,003,090)	(4,981,251)	(21,283,081)	(26,343,806)	35,702,723	1,306,657	60,487,176	62,634,179	61,154,589	28,147,252	19,184,639			
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	498,342,769.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	65,114,226.02
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	55,935.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,518,930.92
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,306,386.42
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,530,149.52
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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	967,673.00
9. PERS Reduction	All	All	3801-3802	190,616.07
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)				12,569,691.68
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	1,947,879.55
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				422,606,731.67
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				422,606,731.67

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		55,221.87
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		55,221.87
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		55,221.87
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,652.89
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	406,942,490.73	7,885.23
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)	406,942,490.73	7,885.23
B. Required effort (Line A.2 times 90%)	366,248,241.66	7,096.71
C. Current year expenditures (Line I.G and Line II.F)	422,606,731.67	7,652.89
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%

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.			0.00
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.			0.00
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)	422,606,731.67	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,652.89
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	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,486.84	6,698.84
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,698.84	6,804.84
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,698.84	6,804.84
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	51,964.56	51,912.94
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	348,102,273.11	353,259,250.63
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	4,803,603.79	4,874,106.16
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	352,905,876.90	358,133,356.79
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	274,306,680.00	290,098,763.00
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	3,486,646.00	84,920.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	616,579.00	650,828.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	303,685.00	331,669.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	3,173,752.00	(234,239.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	277,480,432.00	289,864,524.00

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	82,179,216.00	78,139,413.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	15,403,411.00	6,839,577.00
28. Less: Charter Schools In-lieu Taxes	0595	5,550,611.00	5,282,651.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	92,032,016.00	79,696,339.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	185,448,416.00	210,168,185.00
b. Less: Education Protection Account (Object 8012)	0736	55,496,086.00	57,972,905.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	129,952,330.00	152,195,280.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,438,538.00	1,522,874.00
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/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,438,538.00)	(1,522,874.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	128,513,792.00	150,672,406.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	128,513,792.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	829,376.00	829,376.00
46. California High School Exit Exam	9002	3,112,202.00	3,112,202.00
47. 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
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	676,104.00	676,104.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(91,548.00)	0.00	(1,057,737.30)				
Other Sources/Uses Detail					13,743,899.88	8,530,149.52		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,700.00	0.00	43,972.30	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	83,248.00	0.00	1,013,765.00	0.00				
Other Sources/Uses Detail					499,667.51	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,997,475.89	100,000.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	13,643,899.88		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					4,403,242.05	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	6,600.00	0.00						
Other Sources/Uses Detail					1,629,764.07	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00		0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	91,548.00	(91,548.00)	1,057,737.30	(1,057,737.30)	22,274,049.40	22,274,049.40	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,900.00)	0.00	(1,035,017.25)				
Other Sources/Uses Detail					0.00	7,415,525.51		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,900.00	0.00	50,833.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	984,184.25	0.00				
Other Sources/Uses Detail					499,667.51	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,938,252.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,320,039.00	1,320,039.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					4,977,606.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2013-14 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	7,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	10,900.00	(10,900.00)	1,035,017.25	(1,035,017.25)	8,735,564.51	8,735,564.51		

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2010-11)	52,317.26	52,317.88	N/A	Met
Second Prior Year (2011-12)	52,083.97	52,062.91	0.0%	Met
First Prior Year (2012-13)	52,045.76	51,964.56	0.2%	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	51,912.94			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2010-11)		52,331	54,084	N/A	Met
Second Prior Year (2011-12)		53,497	53,754	N/A	Met
First Prior Year (2012-13)		53,240	53,496	N/A	Met
Budget Year (2013-14)		53,371			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three 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 budget 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: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	51,781	54,084	95.7%
Second Prior Year (2011-12)	51,787	53,754	96.3%
First Prior Year (2012-13)	51,634	53,496	96.5%
		Historical Average Ratio:	96.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	51,220	53,371	96.0%	Met
1st Subsequent Year (2014-15)	51,008	53,150	96.0%	Met
2nd Subsequent Year (2015-16)	50,796	52,929	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 budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,698.84	6,804.84	6,927.32	7,080.00
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.81003	0.81003
c. Funded BRL per ADA (Step 1a times Step 1b)	5,206.87	5,512.12	5,611.34	5,735.01
d. Prior Year Funded BRL per ADA		5,206.87	5,512.12	5,611.34
e. Difference (Step 1c minus Step 1d)		305.25	99.22	123.67
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.86%	1.80%	2.20%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	51,964.56	51,912.94	51,498.81	51,286.72
b. Prior Year Revenue Limit (Funded) ADA		51,964.56	51,912.94	51,498.81
c. Difference (Step 2a minus Step 2b)		(51.62)	(414.13)	(212.09)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.10%	-0.80%	-0.41%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		5.76%	1.00%	1.79%
Revenue Limit Standard (Step 3, plus/minus 1%):		4.76% to 6.76%	.00% to 2.00%	.79% to 2.79%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	97,582,627.00	84,978,990.00	84,978,990.00	84,978,990.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	281,592,505.00	293,624,301.00	296,432,748.00	301,685,022.00
District's Projected Change in Revenue Limit:		4.27%	0.96%	1.77%
Revenue Limit Standard:		4.76% to 6.76%	.00% to 2.00%	.79% to 2.79%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

The standard is no met due to the following factors: 1) ERAF is budgeted at 2011-12 level in 2013-14 which is an additional cut of approximately -\$4 million; 2) one-time Community Redevelopment Funds (LMIHF) of approximately \$8.5 million in 2012-13; and 3) prior year State aid adjustments of approximately -\$315K due to higher property taxes in 2011-12.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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 (2010-11)	255,007,732.90	270,396,062.59	94.3%
Second Prior Year (2011-12)	262,097,535.66	281,062,948.09	93.3%
First Prior Year (2012-13)	271,827,997.07	294,301,246.51	92.4%
	Historical Average Ratio:		93.3%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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):	90.3% to 96.3%	90.3% to 96.3%	90.3% to 96.3%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2013-14)	278,751,692.62	299,229,307.01	93.2%	Met
1st Subsequent Year (2014-15)	283,620,884.77	306,437,510.57	92.6%	Met
2nd Subsequent Year (2015-16)	289,973,998.11	313,219,246.78	92.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	5.76%	1.00%	1.79%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.24% to 15.76%	-9.00% to 11.00%	-8.21% to 11.79%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.76% to 10.76%	-4.00% to 6.00%	-3.21% to 6.79%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2012-13)	65,883,770.17		
Budget Year (2013-14)	40,580,291.51	-38.41%	Yes
1st Subsequent Year (2014-15)	40,580,291.51	0.00%	No
2nd Subsequent Year (2015-16)	40,580,291.51	0.00%	No

Explanation: (required if Yes)
Due to expiration of Title I ARRA SIG, federal sequestration cuts of 5.2%, and exclusion of carryover funds which are to be budgeted when the amounts are known.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	108,071,212.56		
Budget Year (2013-14)	118,497,545.00	9.65%	No
1st Subsequent Year (2014-15)	110,578,177.08	-6.68%	Yes
2nd Subsequent Year (2015-16)	108,808,429.49	-1.60%	No

Explanation: (required if Yes)
In 2013-14 the District includes one-time Common Core funding as proposed by the Governor at the May Revision.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	10,915,483.17		
Budget Year (2013-14)	8,425,338.02	-22.81%	Yes
1st Subsequent Year (2014-15)	7,978,938.02	-5.30%	Yes
2nd Subsequent Year (2015-16)	7,982,931.62	0.05%	No

Explanation: (required if Yes)
In 2013-14 there is a reduction in ROP funds, ending of local grants/donations, and carryover not being budgeted at this stage. In 201415 the District excludes the projected one-time health related settlement revenue from Montgomery to be received in 2013-14.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	19,311,093.22		
Budget Year (2013-14)	14,033,945.63	-27.33%	Yes
1st Subsequent Year (2014-15)	18,975,599.31	35.21%	Yes
2nd Subsequent Year (2015-16)	14,437,085.77	-23.92%	Yes

Explanation: (required if Yes)
Due to the projected carryover not being budgeted at the budget year, federal sequestration cuts as well as expiration of Title I ARRA SIG program. In addition, the District is budgeting general fund expenditures with one-time Common Core funding in 2014-15.

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

First Prior Year (2012-13)	59,844,444.39		
Budget Year (2013-14)	51,227,047.62	-14.40%	Yes
1st Subsequent Year (2014-15)	57,029,595.99	11.33%	Yes
2nd Subsequent Year (2015-16)	53,117,047.49	-6.86%	Yes

Explanation:
(required if Yes)

Due to the projected carryover not being budgeted at the budget year, federal sequestration cuts as well as expiration of Title I ARRA SIG program. In addition, the District is budgeting general fund expenditures with one-time Common Core funding in 2014-15.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2012-13)	184,870,465.90		
Budget Year (2013-14)	167,503,174.53	-9.39%	Not Met
1st Subsequent Year (2014-15)	159,137,406.61	-4.99%	Met
2nd Subsequent Year (2015-16)	157,371,652.62	-1.11%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2012-13)	79,155,537.61		
Budget Year (2013-14)	65,260,993.25	-17.55%	Not Met
1st Subsequent Year (2014-15)	76,005,195.30	16.46%	Not Met
2nd Subsequent Year (2015-16)	67,554,133.26	-11.12%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B
if NOT met)

Due to expiration of Title I ARRA SIG, federal sequestration cuts of 5.2%, and exclusion of carryover funds which are to be budgeted when the amounts are known.

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

In 2013-14 the District includes one-time Common Core funding as proposed by the Governor at the May Revision.

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

In 2013-14 there is a reduction in ROP funds, ending of local grants/donations, and carryover not being budgeted at this stage. In 2014-15 the District excludes the projected one-time health related settlement revenue from Montgomery to be received in 2013-14.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

Due to the projected carryover not being budgeted at the budget year, federal sequestration cuts as well as expiration of Title I ARRA SIG program. In addition, the District is budgeting general fund expenditures with one-time Common Core funding in 2014-15.

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

Due to the projected carryover not being budgeted at the budget year, federal sequestration cuts as well as expiration of Title I ARRA SIG program. In addition, the District is budgeting general fund expenditures with one-time Common Core funding in 2014-15.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	476,488,991.46			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	476,488,991.46	4,764,889.91	15,025,032.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	34,093,989.66		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		9,824,926.00	9,966,855.40
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		0.00	0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	34,093,989.66	9,824,926.00	9,966,855.40
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	486,503,143.87	491,246,270.31	498,342,769.82
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	163,686.00		
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	486,339,457.87	491,246,270.31	498,342,769.82
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	7.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.3%	0.7%	0.7%

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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	(851,215.14)	274,516,433.99	0.3%	Met
Second Prior Year (2011-12)	(16,320,934.14)	285,625,972.08	5.7%	Not Met
First Prior Year (2012-13)	(21,612,270.51)	300,833,920.14	7.2%	Not Met
Budget Year (2013-14) (Information only)	(20,247,843.95)	303,386,541.52		

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 levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District's unrestricted deficit spending exceeded the standard as a result of shifting the ongoing expenditures back from one-time (i.e. utilization of ARRA funds) to unrestricted resources. The District has completed the budget reductions for 2011-12 and 2012-13 and is planning to make additional budget reductions over the next two years to mitigate the deficit spending pattern. In 2012-13 a one-time transfer was made from Fund 17 to Fund 01 as part of budget reduction solution.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)	46,158,183.80	78,554,406.01	N/A	Met
Second Prior Year (2011-12)	51,003,417.73	77,703,191.47	N/A	Met
First Prior Year (2012-13)	39,224,310.59	61,382,257.33	N/A	Met
Budget Year (2013-14) (Information only)	39,769,986.82			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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 \$63,000 (greater of)	0	to	300
4% or \$63,000 (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 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.

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.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	51,220	51,008	50,796
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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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): _____

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	476,488,991.46	494,380,967.48	490,771,507.80
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	476,488,991.46	494,380,967.48	490,771,507.80
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,529,779.83	9,887,619.35	9,815,430.16
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,529,779.83	9,887,619.35	9,815,430.16

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,594,314.87	9,887,619.35	9,815,430.16
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	9,594,314.87	9,887,619.35	9,815,430.16
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.01%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	9,529,779.83	9,887,619.35	9,815,430.16
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 - Projected available reserves have met the standard for the budget 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 may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(49,828,688.06)			
Budget Year (2013-14)	(52,102,598.65)	2,273,910.59	4.6%	Met
1st Subsequent Year (2014-15)	(54,610,248.67)	2,507,650.02	4.8%	Met
2nd Subsequent Year (2015-16)	(55,822,723.63)	1,212,474.96	2.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	13,643,899.88			
Budget Year (2013-14)	0.00	(13,643,899.88)	-100.0%	Not Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	6,532,673.63			
Budget Year (2013-14)	4,157,234.51	(2,375,439.12)	-36.4%	Not Met
1st Subsequent Year (2014-15)	4,157,234.51	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	4,157,234.51	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects 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 by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

One-time transfer from Fund 17 to Fund 01 as a budget reduction solution for 2012-13.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

It's due to 1) a one-time transfer of retirees' premium reimbursement of approximately \$1.6 million to Health Benefits fund (Fund 69). This amount was recorded in Fund 01 at 2011-12 year-end close; 2) an expiration of May 2002 COPs of approximately \$0.5 million; 3) QZAB solar energy was budgeted as a transfers out from General Fund to Debt Service Fund in 2012-13, however, in 2013-14 it is recorded as a General Fund contribution to a local restricted resource established for QZAB solar energy purpose.

- 1d. NO - There are no capital projects 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 payments for the budget 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list 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, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	Various	Fund 56	Fund 56	52,003,284
General Obligation Bonds	Various	Fund 51	Fund 51	321,944,677
Supp Early Retirement Program	1	General Fund	General Fund	787,912
State School Building Loans				
Compensated Absences	Ongoing	General Fund	General Fund	572,922

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013
2002 QZAB	3	General Fund/Fund 56	General Fund/Fund 56	7,000,000
2005 QZAB	9	General Fund/Fund 56	General Fund/Fund 56	4,500,000
Lease Certificates (City of Santa Ana)	2	General Fund	General Fund	1,998,225
QZAB Solar Energy	23	General Fund/Fund 40/Fund 56	Fund 40/Fund 56	30,000,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
	Capital Leases			
Certificates of Participation	3,809,534	3,363,859	3,415,109	3,473,859
General Obligation Bonds	17,171,797	18,137,620	18,804,021	19,387,476
Supp Early Retirement Program	2,218,881	787,912	0	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)	996,009	1,075,231	1,037,808	0
QZAB Solar Energy	0	1,354,138	1,356,228	1,360,603
Total Annual Payments:	24,822,214	25,344,753	25,239,159	24,847,931
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District will start making debt payment for QZAB solar energy in December 2013. The total debt payment is approximately \$32 million and to be repaid by December 1, 2035. The solar panels are yet to be installed at various school sites for the energy savings to be realized. The District will contribute approximately \$1.3 million each year until there is enough accumulated savings on electricity costs for debt payments. The District anticipates the receipts of the California Solar Initiative (CSI) rebates for an estimated amount of \$4.2 million which will be utilized for debt payments as well.

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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Post-employment eligibility is provided as follows: Age 50 for classified and age 55 for certificated employees with a minimum of ten years of service. Post-employment benefit coverage period ranges from eight years (after ten years of service) to a maximum of 13 years depending on the length of service. Coverage period, however, cannot exceed age 70 for both certificated and classified employees and are capped at age 65 for any classified employee hired after July 1998 and for any certificated employee hired after April 1999. The District's contribution for classified employees who are hired after October 2008 is capped at the lowest HMO for all tiers. The District negotiated language for both certificated and classified bargaining units that will allow the District to procure retiree plans that are cost savings to the District and employees.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

120,452,385.00

b. OPEB unfunded actuarial accrued liability (UAAL)

120,452,385.00

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

Actuarial

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jul 01, 2011

5. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	12,756,060.00	12,756,060.00	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)	8,530,288.21	8,530,288.21	8,530,288.21
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	8,530,288.21	8,530,288.21	8,530,288.21
d. Number of retirees receiving OPEB benefits	808	808	808

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District is self-insured for workers' compensation. The District is funding at a 70% confidence level. The liability for incurred but not reported is set at a required 55% level. The District obtains an actuarial study report bi-annually. The current report is dated September 22, 2011, and the District has an equity balance in the self-insurance fund.

3. Self-Insurance Liabilities

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

18,446,981.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Required contribution (funding) for self-insurance programs	5,797,860.00	5,914,040.00	5,914,040.00
b. Amount contributed (funded) for self-insurance programs	6,372,675.42	6,372,675.42	6,372,675.42

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,546.1	2,514.6	2,514.6	2,514.6

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

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

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

2,489,800

7. Amount included for any tentative salary schedule increases

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

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

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
32,014,411	32,974,843	34,953,334
89.0%	89.0%	89.0%
1.5%	3.0%	6.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
4,376,091	4,464,050	4,553,778
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 budget and MYPs?

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	1,258.3	1,255.4	1,255.4	1,255.4

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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

793,771

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7. Amount included for any tentative salary schedule increases			

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
15,983,231	16,462,728	17,450,492
80.0%	80.0%	80.0%
1.5%	3.0%	6.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
886,683	899,096	911,683
1.4%	1.4%	1.4%

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	199.3	183.1	183.1	183.1

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

247,398

4. Amount included for any tentative salary schedule increases

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases			

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

- Are costs of H&W benefit changes included in the budget 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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	2,330,856	2,400,782	2,544,829
Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
Percent projected change in H&W cost over prior year	1.5%	3.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	399,767	407,429	415,240
Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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 as well as its structural deficit. A9. Our CBO retired in December 2012 and a new CBO came on board in March 2013.

End of School District Budget Criteria and Standards Review



Santa Ana Unified School District

Central Administration



Thelma Meléndez de Santa Ana, Ph.D.
Superintendent



Cathie Olsky, Ed.D.
Deputy Superintendent
Chief Academic Officer



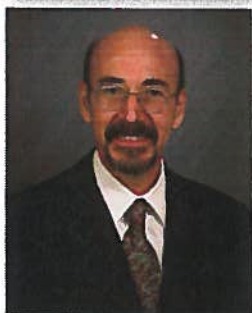
Stefanie P. Phillips, Ed.D.
Deputy Superintendent,
Operations, CBO



Dawn Miller
Assistant Superintendent
Secondary Education



Joe Dixon
Assistant Superintendent
Facilities/Governmental
Relations



Herman Mendez
Assistant Superintendent
Elementary Education



Chad Hammitt
Assistant Superintendent
Personnel Services



Doreen Lohnes
Assistant Superintendent
Support Services



Santa Ana Unified School District

1601 East Chestnut Avenue

Santa Ana, CA 92701-6322

714.558.5501



Responsibility



Produced by the SAUSD Publications Dept.