



Santa Ana Unified School District

2014 - 2015

SAUSD BUDGET





Santa Ana Unified School District

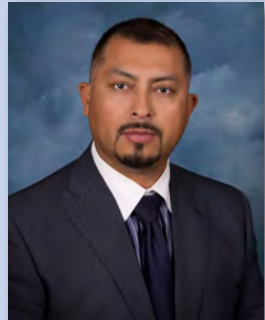
Board of Education



Audrey Yamagata-Noji, Ph.D.

President

Current Term: 2010-2014



José Alfredo Hernández, J.D.

Vice President

Current Term: 2012-2016



Rob Richardson

Clerk

Current Term: 2012-2016



John Palacio

Member

Current Term: 2010-2014



Cecilia "Ceci" Iglesias

Member

Current Term: 2012-2016



Success

Achievement

United

Service

Dedication

Our Success, Our Passion

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

Vision Statement

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

Mission Statement

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

Santa Ana Unified School District

TABLE OF CONTENTS

Description	Page
Introduction and Overview	1-8
District Certification of July 1 Budget Report (Form CI).....	9-12
❖ Summary of Key Criteria and Standards Review	13-14
❖ Workers' Compensation Certification	15
 <u>Forms:</u>	
• <i>Operating Funds – Unrestricted and Restricted</i>	
➤ General Fund – Unrestricted/Restricted (Form 01)	17-37
➤ Child Development Fund (Form 12)	39-50
➤ Cafeteria Special Revenue Fund (Form 13).....	51-62
➤ Deferred Maintenance Fund (Form 14).....	63-74
➤ Building Fund (Form 21).....	75-87
➤ Capital Facilities Fund (Form 25).....	89-100
➤ County School Facilities Fund (Form 35)	101-113
➤ Special Reserve Fund for Capital Outlay Projects (Form 40).....	115-127
➤ Capital Project Fund for Blended Component Units (Form 49).....	129-141
➤ Bond Interest and Redemption Fund (Form 51).....	143-153
➤ Debt Service Fund (Form 56).....	155-164
➤ Self-Insurance Fund (Form 67)	165-177
• <i>Supplemental Information</i>	
➤ Average Daily Attendance (Form A).....	181-183
➤ Current Expense Formula/Minimum Classroom Compensation	
❖ 2013-14 Estimated Actuals (Form CEA).....	184
❖ 2014-15 Budget (Form CEB).....	185
➤ Indirect Cost Rate Worksheet (Form ICR).....	186-189
➤ Lottery Report (Form L).....	190
➤ Multiyear Projections – General Fund (Form MYPI)	191-193
➤ Cash Flow.....	194-196
➤ No Child Left Behind Maintenance of Effort (Form NCMOE).....	197-199
➤ Summary of Interfund Activities for All Funds	
❖ 2013-14 Estimated Actuals (Form SIAA).....	200-201
❖ 2014-15 Budget (Form SIAB)	202-203
• <i>Criteria and Standards Review (Form 01CS)</i>	207-233

Introduction and Overview

**Deputy Superintendent, Operations, CBO
2014 Message**



This budget is a numerical depiction of the Santa Ana Unified School District's academic program and strategic focus. Our organizational priorities include parent involvement, enhanced school climate, focused instruction, implementation of the standards based curriculum learning opportunities, recruitment and retention of highly qualified employees as well as fiscal solvency. These priorities are tightly aligned with those goals and services outlined in our Local Control Accountability Plan.

Our budget is being adopted according to statute, prior to June 30, 2014. Therefore, the District's revenue projections as well as expenditure assumptions are wholly reflective of the Governor's May Revise Budget Proposal. Additional legislative changes will be addressed in subsequent revisions of this document.

Local Control Funding Formula (LCFF)

Based on our initial analysis of the State May Revise Budget Proposal, we believe the 2014-15 school year funding will provide Santa Ana Unified School District approximately \$57.5 million in additional revenue. The revenue is comprised of \$41.7 million Base Grant Revenue, \$7.8 million Supplemental Funding, and \$8.0 million Concentration Grant Funding. The budget is also based on a projected 53,410 student enrollment, with approximately 93% of our students qualifying as being either English learners, foster youth or from low income families. As such, Santa Ana Unified School District is able to utilize all LCFF funds to service the needs of all children in a district wide fashion.

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

2014-15 BUDGET



JULY 2014

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:

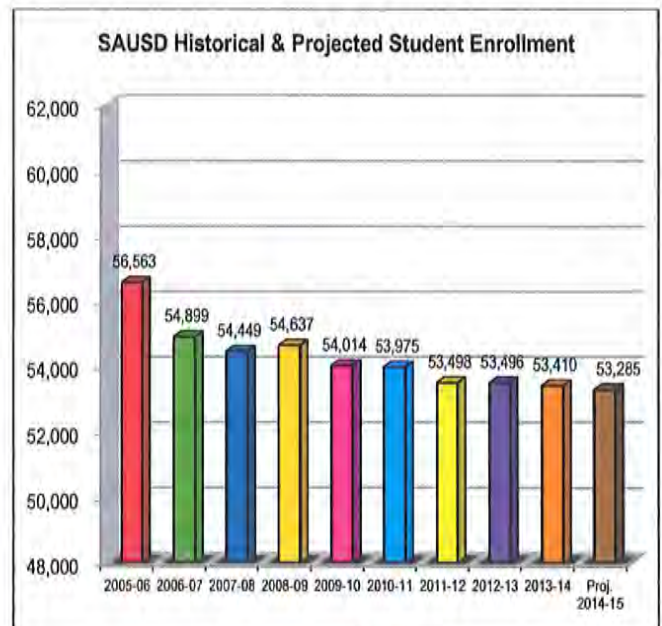
- **Local Control Funding Formula (LCFF).** The funding minimum consists of 2012-13 deficated revenue limit funding per ADA* (approximately \$5,338) multiplied by current year's projected ADA plus the sum of the 56 state programs that were folded into Local Control Funding Formula (LCFF). The funding minimum will be adjusted every year. Implementation of the LCFF begins in 2013-14. Funding targets under the LCFF consists of:
 - Base grants that reflect grade span (K-3, 4-6, 7-8, and 9-12) per-pupil grants as well adjustments for grades K-3 class sizes and grades 9-12 career technical education;
 - Supplemental grants that are equal to twenty percent of the adjusted base grants multiplied by districts' unduplicated percentage of English learners, students who are eligible for free and reduced-price meals, and foster youth students;
 - Concentration grants that are equal to fifty percent of the adjusted base grants multiplied by districts' percentage of unduplicated students above fifty-five percent;
 - Targeted Instructional Improvement Block Grant and Home-to-School Transportation add-on programs funding that are equal to the amount received in 2012-13.

Actual funding for 2014-15 and subsequent years is based on the LCFF gap. LCFF gap is the difference between districts' Revenue Limit funding floor and their projected LCFF target in 2020-21. The estimated funding gap rates, according to the Department of Finance, are 28.06%, 30.39%, and 19.50% for 2014-15, 2015-16, and 2016-17, respectively. Since the rates for out years are uncertain until the State adopts a budget for 2015-16, SAUSD utilizes 22.00% and 14% rates for 2015-16 and 2016-17, respectively in its multi-year projections.

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

- **Student Enrollment.** The District has experienced enrollment loss in 12 of the last 13 years. For the current year, the District is utilizing the October 2014 CBEDS count. The District anticipates losing 125 students in each of the next two fiscal years. (i.e., 2015-16 and 2016-17).

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 purposes.



- **Structural Deficit and Budget Reductions.** Inadequate State funding of our schools coupled with the District's declining enrollment trend had 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. Based on current revenue and expenditure assumptions in the LCFF funding model, the District's structural deficit is projected to be eliminated as of 2015-16.

Cash Flow Considerations

For the past years, the State of California has deferred revenue to schools. As a result, cash flow was a problem for most school agencies. The Governor plans to fully eliminate the remaining apportionment deferrals of \$5.1 billion for K-12 in 2014-15.

Deferrals occur when the State delays payment for any stated amount of time. For SAUSD total deferrals in 2013-14 are currently projected at \$55 million which will be received in 2014-15. With the Governor's proposed buy down of the remaining deferrals in 2014-15, cash flow is projected to be positive by June 2015. The District is diligently monitoring its cash flow situation.

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.

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.

Fund #	Fund Name (\$s in millions)	Total Budget Expenditures
01	General Fund, Unrestricted & Restricted	\$528.4
12	Child Development Fund	1.7
13	Cafeteria Fund	33.7
14	Deferred Maintenance Fund	1.9
21	Building Fund	8.3
25	Capital Facilities Fund	2.3
35	County School Facilities Fund	25.3
40	Special Reserve Fund for Capital Outlay	13.6
49	Capital Project Fund for Blended Component Units	0.1
51	Bond Interest & Redemption Fund	20.2
56	Debt Service Fund	4.8
67	Self-Insurance Fund	9.4
	Total	\$649.7

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 reserve is less than two weeks payroll with monthly payroll of approximately \$30 million.

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

COMBINED GENERAL FUND			
(\$s in Millions)	2014-15	2015-16	2016-17
Beginning Fund Balance	\$27.7	\$17.1	\$20.0
Revenues	\$517.8	\$545.2	\$559.3
Expenditures	\$528.4	\$542.3	\$556.1
Net Increase/(Decrease)	(\$10.6)	\$2.9	\$3.2
Projected Ending Fund Balance	\$17.1	\$20.0	\$23.2
Components of Projected Ending Fund Balance			
Revolving Cash/Stores	\$1.2	\$1.2	\$1.2
Other Designations	\$0.8	\$1.1	\$1.6
Restricted Reserves	\$4.5	\$6.9	\$9.3
Unrestricted Reserve	\$10.6	\$10.8	\$11.1
Unrestricted Reserve %	2.0%	2.0%	2.0%

For more information on SAUSD budget and LCFF, please follow this link:

<http://www.sausd.us/site/Default.aspx?PageID=23061>

- Labor Contract Negotiations.** Salaries & Benefits account for a significant portion of SAUSD's budget. In 2014-15, Salaries & Benefits accounted for approximately 88% of the District's unrestricted expenditures.

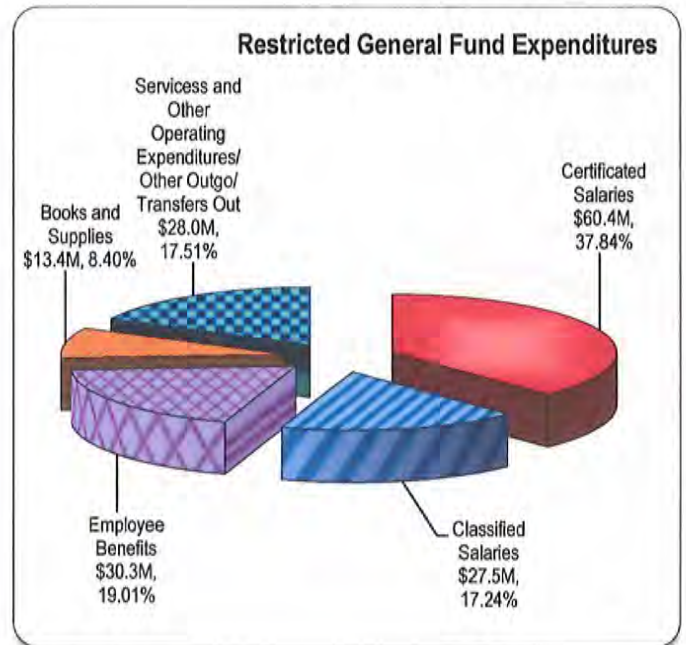
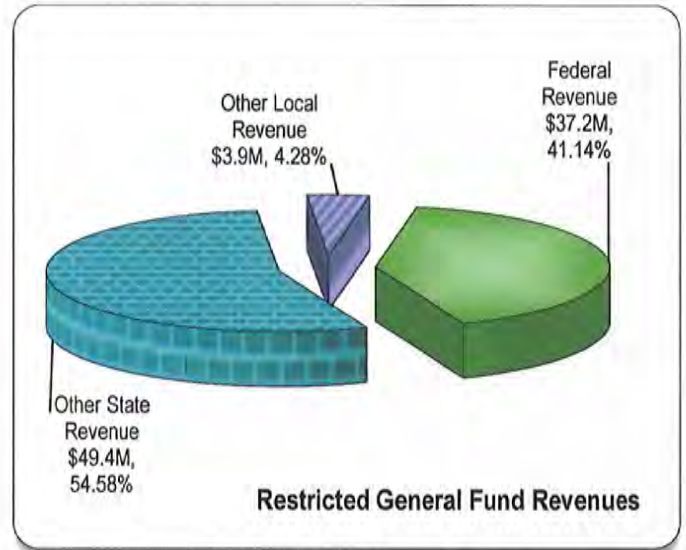
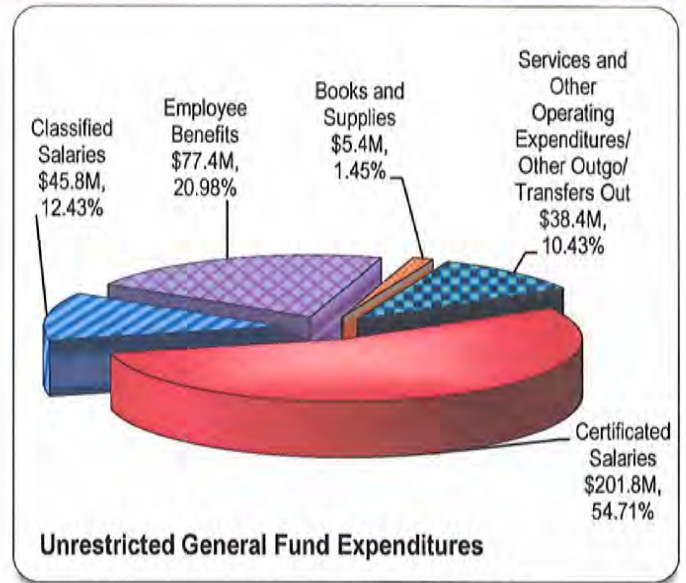
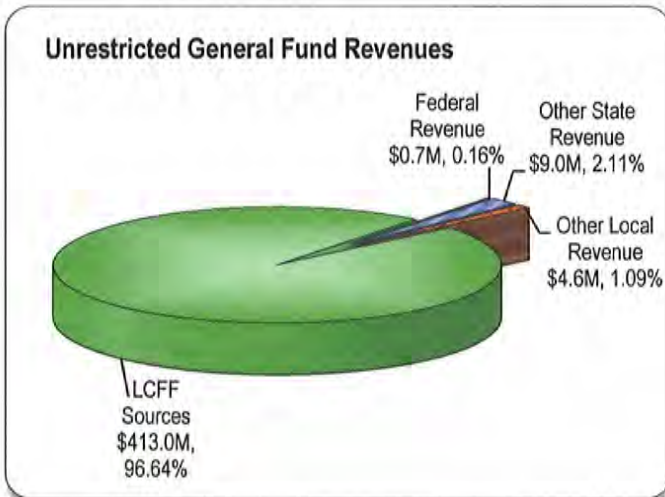
The District has settled its negotiations with SAEA and CSEA for a 4% salary raise retroactive to January 1, 2014 and an additional 2% effective July 1, 2014, resulting in an increase in District's operating expenditures by approximately \$8.1 million for 2013-14 and approximately \$23.8 million for 2014-15. The operating expenditure increase in 2014-15 includes a one-time cost increase of approximately \$2.1 million in health benefits costs for the District as part of the negotiation settlement.

A tentative agreement with Communication Workers of America (CWA) has been reached with changes to the contract language and no monetary impact to District. However, currently the negotiation settlement is awaiting pending ratification from the CWA. Negotiations with Santa Ana School Police Officers Association (SASPOA) for 2013-14 are still in process, but are not yet settled.

Please note that the District continues to pay step and column salary increases for eligible employees. However, for 2014-15 we projected no increase in step/column cost due to attrition. The savings from hiring at lower costs will offset the step/column cost increase. In 2015-16 the District anticipates step/column costs of approximately \$4 million will again be incurred.

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 2014-15 budgets for the unrestricted and restricted general funds. (i.e. the General Fund or Fund 01).



Proposed LCAP Goals

The July 1 Budget incorporates the action plans, services, and expenditures outlined in the proposed Local Control and Accountability Plan (LCAP) as shown in the charts below:

Goal 1: Demonstration of Knowledge

\$59.6M

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

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

Goal 1	
\$6.8M	\$52.8M

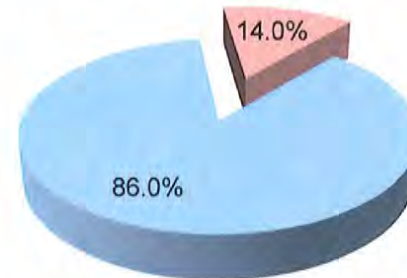


Goal 2: Equitable Access

\$358.5M

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

Goal 2	
\$308.1M	\$50.4M

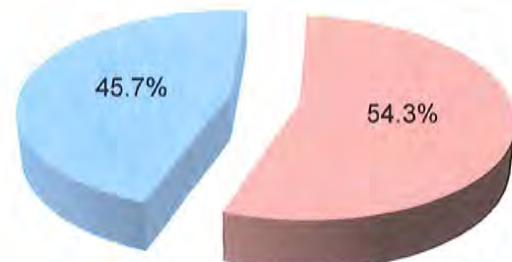


Goal 3: Healthy Environment

\$207.9M

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

Goal 3	
\$95.0M	\$112.9M



ANNUAL BUDGET REPORT:
July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

Budget available for inspection at:

Public Hearing:

Place: 1601 E. Chestnut Ave., Santa Ana, CA
Date: June 05, 2014

Place: 1601 E. Chestnut Ave., Santa Ana, CA
Date: June 10, 2014
Time: _____

Adoption Date: June 24, 2014

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	Local Control Funding Formula (LCFF)	Projected change in LCFF 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	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the LCFF. This section has been inactivated.		
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
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 24, 2014
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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
2014-15 BUDGET
JULY 1 BUDGET 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 2014-15 Budget packet for additional details. Please note that the numbering scheme utilized is from the State.

6A. Other Revenues

- *Finding:* Projected operating revenues (federal, other state, and other local) are not within the standard for the budget and two subsequent years.
Explanation: Projected operating revenues were decreased due the reduction in Title I and ROP fundings, a receipt of one-time Common Core funding in 2013-14, and the exclusion of carryover funds which are to be budgeted when the amounts are known. In 2016-17 the District anticipates no funding for QEIA.

6B. Other Expenditures

- *Finding:* Projected operating expenditures (books and supplies, services and other expenditures) are not within the standard for the budget and two subsequent years.
- *Explanation:* Projected operating expenditures were decreased due the expiration of ARRA Title I School Improvement Grant (SIG) and Economic Impact Aid (EIA) fundings, a reduction in spending for Common Core funding, carryover funds not being budgeted at the budget year as well as an increase in the OMMA budget to align with the 3% contribution requirement.

8. Deficit Spending

- *Finding:* Unrestricted deficit spending has exceeded the standard for two or more of the last three fiscal years.
- *Explanation:* In 2011-12 and 2012-13 the District's unrestricted deficit spending exceeded the standard as a result of shifting the ongoing expenditures back from one-time funding (i.e. utilization of ARRA funds) to unrestricted resources. The District has completed the budget reductions for 2011-12 and 2012-13 and a one-time transfer was made from Fund 17 as a part of budget reduction solution. In 2013-14 the District's unrestricted deficit spending exceeded the standard as a result of an increase in general fund contributions. The District is utilizing the beginning fund balance to mitigate this deficit spending. With the implementation of the LCFF, the District projects to have approximately \$6 million in additional reserves.

S5. Contributions

- *Finding:* Contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, have changed by more than the standard for the budget or two subsequent years.
- *Explanation:* The unrestricted contributions have changed due to the reclassification of revenue transfer from unrestricted general fund to Special Education as well as the return of the three percent contribution requirement for the OMMA.

S6. Long-term Commitments

- *Finding:* Annual payments of long-term commitments have increased over prior year's (2013-14) annual payment for the budget or two subsequent fiscal years.
- *Explanation:* The annual payments for the Certification of Participation issued in October 1999 for the construction of two elementary schools have increased for 2014-15 through 2016-17 and the debt payments are funded with Unrestricted General Fund. The annual payments for the General Obligation Bonds will be made by the Bond Interest and Redemption Fund with local revenues.

S8. Status of Labor Agreements

- *Finding:* Salary and benefits negotiations are still open.
- *Explanation:* The District has settled its negotiations with the Certificated and Classified unions for 2013-14 and 2014-15 fiscal years. A tentative agreement with Communication Workers of America (CWA) has been reached with changes to the contract language and no monetary impact to District. However, currently the negotiation settlement is awaiting pending ratification from the CWA. Negotiations with SASPOA unions are still in the process for 2013-14.

S9. Local Control and Accountability Plan (LCAP)

- *Finding:* The school district's governing board will adopt an LCAP or approve an update to the LCAP effective for the budget year
- *Explanation:* The administration will take the LCAP for public hearing on June 10th, 2014 and the board adoption will take place on June 24th, 2014.

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.

A5. Salary Increases Exceed COLA

- *Finding:* The district has 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?
- *Explanation:* The District has settled with both SAEA and CSEA bargaining units for an ongoing 4% salary raise retroactive to January 1, 2014 and an additional 2% effective July 1, 2014. This translates into approximately 6.08% salary raise in 2014-15 which is above a projected 0.85% COLA.

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. Personnel changes in the Superintendent and CBO positions

- *Finding:* There have been personnel changes in the Superintendent and Chief Business Official (CBO) positions.
- *Explanation:* The Superintendent was hired in November 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:

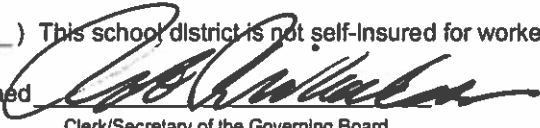
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

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 24, 2014

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



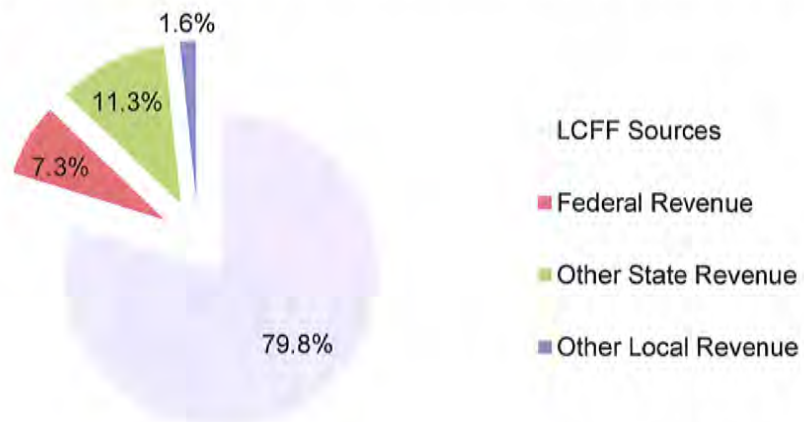
Artwork created by a Santa Ana Unified School District student from Carl Harvey Elementary School.

COMBINED GENERAL FUND (01)

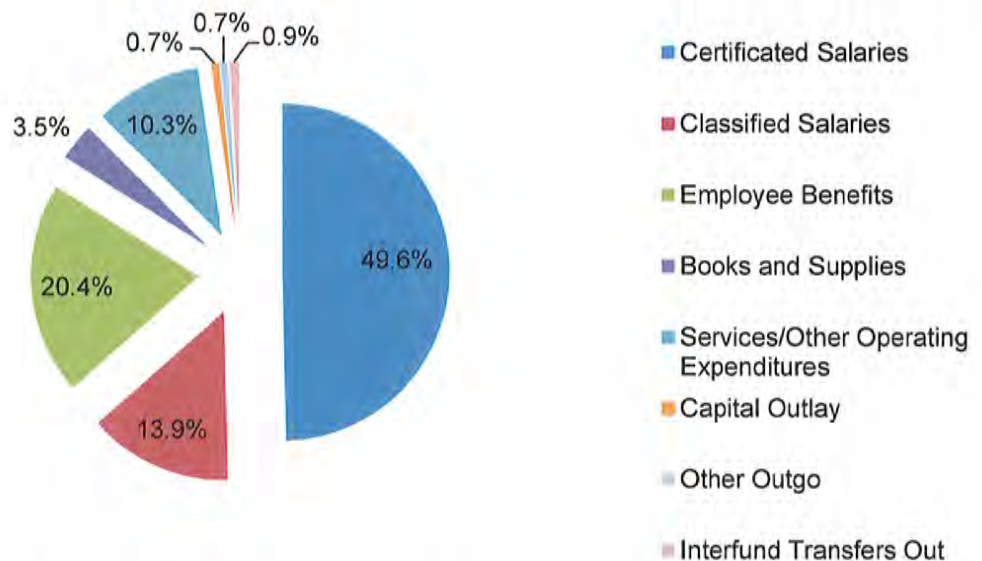
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from the State (79.8%). Total projected revenue is \$517.8 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 \$528.4 million.



The District relies heavily on State revenue to run its daily operations in educating our students. The District is projected to spend approximately \$10.6 million more than its anticipated revenue by June 30, 2015. Thus, the projected fund balance will be reduced to approximately \$17.1 million.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	354,314,933.00	0.00	354,314,933.00	412,966,218.00	0.00	412,966,218.00	16.6%
2) Federal Revenue		8100-8299	238,311.29	50,656,896.71	50,895,208.00	671,908.57	37,241,968.51	37,913,877.08	-25.5%
3) Other State Revenue		8300-8599	9,132,305.51	59,107,495.73	68,239,801.24	9,021,605.20	49,410,111.00	58,431,716.20	-14.4%
4) Other Local Revenue		8600-8799	5,401,663.09	4,512,571.60	9,914,234.69	4,652,765.49	3,882,805.04	8,535,570.53	-13.9%
5) TOTAL REVENUES			369,087,212.89	114,276,964.04	483,364,176.93	427,312,497.26	90,534,884.55	517,847,381.81	7.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	178,763,381.83	63,891,016.92	242,654,398.75	201,808,283.18	60,397,885.30	262,206,168.48	8.1%
2) Classified Salaries		2000-2999	44,483,770.36	26,070,925.23	70,554,695.59	45,848,088.77	27,509,404.50	73,357,493.27	4.0%
3) Employee Benefits		3000-3999	67,775,076.64	29,618,487.01	97,393,563.65	77,400,896.02	30,340,293.24	107,741,189.26	10.6%
4) Books and Supplies		4000-4999	7,134,528.33	18,074,879.21	25,209,407.54	5,341,353.23	13,410,873.77	18,752,227.00	-25.6%
5) Services and Other Operating Expenditures		5000-5999	35,657,117.86	23,867,847.09	59,524,964.95	35,639,585.64	18,534,761.49	54,174,347.13	-9.0%
6) Capital Outlay		6000-6999	1,120,657.91	370,167.76	1,490,825.67	1,327,369.53	2,492,758.56	3,820,128.09	156.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,194,306.00 (4,162,238.64)	3,041,843.00 2,789,209.84	5,236,149.00 (1,373,028.80)	2,676,721.00 (5,847,814.74)	2,755,843.00 4,073,661.74	5,432,564.00 (1,774,153.00)	3.8% 29.2%
8) Other Outgo - Transfers of Indirect Costs			332,966,600.29	167,724,376.06	500,690,976.35	364,194,482.63	159,515,481.60	523,709,964.23	4.6%
9) TOTAL EXPENDITURES			36,120,612.60	(53,447,412.02)	(17,326,799.42)	63,118,014.63	(68,980,597.05)	(5,862,582.42)	-66.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,182,234.56	185,039.00	4,367,273.56	4,648,984.51	90,950.00	4,739,934.51	8.5%
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	(54,460,751.29)	54,460,751.29	0.00	(63,108,145.12)	63,108,145.12	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(58,642,985.85)	54,275,712.29	(4,367,273.56)	(67,757,129.63)	63,017,195.12	(4,739,934.51)	8.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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)			(22,522,373.25)	828,300.27	(21,694,072.98)	(4,639,115.00)	(5,963,401.93)	(10,602,516.93)	-51.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	39,745,454.17	9,686,926.05	49,432,380.22	17,223,080.92	10,515,226.32	27,738,307.24	-43.9%
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)			39,745,454.17	9,686,926.05	49,432,380.22	17,223,080.92	10,515,226.32	27,738,307.24	-43.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,745,454.17	9,686,926.05	49,432,380.22	17,223,080.92	10,515,226.32	27,738,307.24	-43.9%
2) Ending Balance, June 30 (E + F1e)			17,223,080.92	10,515,226.32	27,738,307.24	12,583,965.92	4,551,824.39	17,135,790.31	-38.2%
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	10,515,226.32	10,515,226.32	0.00	4,551,824.39	4,551,824.39	-56.7%
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	5,971,915.92	0.00	5,971,915.92	864,967.95	0.00	864,967.95	-85.5%
Other Assignments		9780				518,550.95		518,550.95	
LCFF/LCAP Implementation	0000	9780				346,417.00		346,417.00	
Sites discretionary augmentation (0107)	0000	9780	5,971,915.92		5,971,915.92				
LCFF/LCAP Implementation	0000								
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,101,165.00	0.00	10,101,165.00	10,568,997.97	0.00	10,568,997.97	4.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	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) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

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

Santa Ana Unified
Orange County

Description (G9 + H2) - (I6 + J2)	2013-14 Estimated Actuals		2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
	0.00	0.00	0.00			0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			354,314,933.00	0.00	354,314,933.00	412,966,218.00	0.00	412,966,218.00	16.6%
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	9,059,923.00	9,059,923.00	0.00	9,059,923.00	9,059,923.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,045,239.57	2,045,239.57	0.00	2,031,335.00	2,031,335.00	-0.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		19,765,464.79	19,765,464.79		13,338,636.00	13,338,636.00	-32.5%
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		3,465,068.15	3,465,068.15		2,740,419.00	2,740,419.00	-20.9%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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		4,964,745.89	4,964,745.89			2,650,195.00	-46.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		4,074,248.97	4,074,248.97			1,039,452.00	-74.5%
Vocational and Applied Technology Education	3500-3699	8290		443,611.00	443,611.00			443,611.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	238,311.29	6,838,595.34	7,076,906.63	671,908.57	5,938,397.51	6,610,306.08	-6.6%
TOTAL, FEDERAL REVENUE			238,311.29	50,656,896.71	50,895,208.00	671,908.57	37,241,968.51	37,913,877.08	-25.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		27,436,191.06	27,436,191.06			27,436,191.00	0.0%
Prior Years	6500	8319		70,055.00	70,055.00			0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	392,571.00	392,571.00	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	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,853,839.00	0.00	1,853,839.00	1,848,921.20	0.00	1,848,921.20	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	6,867,926.51	1,863,118.89	8,731,045.40	6,787,684.00	1,616,115.00	8,403,799.00	-3.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,131,714.75	8,131,714.75		8,059,494.00	8,059,494.00	-0.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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)		
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		819,247.00	819,247.00			2,700,000.00	2,700,000.00	229.6%
Healthy Start	6240	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			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		4,656,400.00	4,656,400.00			4,537,200.00	4,537,200.00	-2.6%
Common Core State Standards Implementation	7405	8590		10,750,095.00	10,750,095.00			0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	410,540.00	4,988,103.03	5,398,643.03	385,000.00	4,668,540.00	5,053,540.00	5,053,540.00	-6.4%
TOTAL, OTHER STATE REVENUE			9,132,305.51	59,107,495.73	68,239,801.24	9,021,605.20	49,410,111.00	58,431,716.20	58,431,716.20	-14.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other									
Community Redevelopment Funds		8625	38,529.00	0.00	38,529.00	0.00	0.00	0.00	-100.0%
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes									
Sales									
Sale of Equipment/Supplies		8631	50,000.00	0.00	50,000.00	35,000.00	0.00	35,000.00	-30.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	478,597.57	609,156.00	1,087,753.57	426,400.00	642,190.00	1,068,590.00	-1.8%
Interest		8660	150,000.00	0.00	150,000.00	100,000.00	0.00	100,000.00	-33.3%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
California Dept of Education									
SACS Financial Reporting Software - 2014.1.0									
File: fund-a (Rev 04/28/2014)									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	627,644.52	2,782,939.60	3,410,584.12	367,500.00	2,042,886.04	2,410,386.04	-29.3%
Tuition		8710	0.00	1,120,476.00	1,120,476.00	0.00	1,197,729.00	1,197,729.00	6.9%
All Other Transfers In		8781-8783	4,056,892.00	0.00	4,056,892.00	3,723,865.49	0.00	3,723,865.49	-8.2%
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			5,401,663.09	4,512,571.60	9,914,234.69	4,652,765.49	3,882,805.04	8,535,570.53	-13.9%
TOTAL, REVENUES			369,087,212.89	114,276,964.04	483,364,176.93	427,312,497.26	90,594,884.55	517,847,381.81	7.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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	153,381,285.65	45,643,586.86	199,024,872.51	171,729,295.52	49,275,510.69	221,004,806.21	11.0%
Certificated Pupil Support Salaries		1200	5,920,180.82	6,533,354.65	12,453,535.47	7,137,921.15	6,196,001.66	13,333,922.81	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	15,155,553.81	1,427,562.51	16,583,116.32	16,343,579.71	1,354,543.01	17,698,122.72	6.7%
Other Certificated Salaries		1900	4,306,361.55	10,286,512.90	14,592,874.45	6,597,486.80	3,571,829.94	10,169,316.74	-30.3%
TOTAL, CERTIFICATED SALARIES			178,763,381.83	63,891,016.92	242,654,398.75	201,808,283.18	60,397,885.30	262,206,168.48	8.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,698,469.69	14,176,402.69	16,874,872.38	2,548,527.45	15,759,107.99	18,307,635.44	8.5%
Classified Support Salaries		2200	18,397,191.50	7,248,429.10	25,645,620.60	16,813,227.77	7,548,682.12	24,361,909.89	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	2,442,021.11	656,121.08	3,098,142.19	2,599,636.00	686,095.05	3,285,731.05	6.1%
Clerical, Technical and Office Salaries		2400	18,552,149.22	2,838,387.90	21,390,537.12	20,201,361.77	2,346,408.56	22,547,770.33	5.4%
Other Classified Salaries		2900	2,393,938.84	1,151,584.46	3,545,523.30	3,685,335.78	1,169,110.78	4,854,446.56	36.9%
TOTAL, CLASSIFIED SALARIES			44,483,770.36	26,070,925.23	70,554,695.59	45,848,088.77	27,509,404.50	73,357,493.27	4.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,469,532.35	4,972,503.14	19,442,035.49	18,701,540.21	5,431,172.44	24,132,712.65	24.1%
PERS		3201-3202	5,211,729.83	3,086,905.64	8,298,635.47	5,559,792.34	3,331,465.27	8,891,257.61	7.1%
OASDI/Medicare/Alternative		3301-3302	5,760,996.52	2,993,832.97	8,754,829.49	6,228,915.87	2,979,547.93	9,208,463.80	5.2%
Health and Welfare Benefits		3401-3402	32,218,612.52	14,738,994.93	46,957,607.45	36,338,529.47	14,838,536.76	51,177,066.23	9.0%
Unemployment Insurance		3501-3502	117,044.36	49,013.12	166,057.48	123,851.80	44,155.18	168,006.98	1.2%
Workers' Compensation		3601-3602	3,852,233.58	1,586,838.98	5,439,072.56	4,252,627.53	1,507,561.86	5,760,189.39	5.9%
OPEB, Allocated		3701-3702	5,310,767.83	2,190,398.23	7,501,166.06	6,195,638.80	2,207,853.80	8,403,492.60	12.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	834,159.65	0.00	834,159.65	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			67,775,076.64	29,618,487.01	97,393,563.65	77,400,896.02	30,340,293.24	107,741,189.26	10.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,379.58	2,073,000.77	2,080,380.35	3,510.00	1,394,652.50	1,398,162.50	-32.8%
Books and Other Reference Materials		4200	23,284.39	130,466.91	153,751.30	6,672.89	33,492.42	40,165.31	-73.9%
Materials and Supplies		4300	5,938,065.59	6,803,874.35	12,741,939.94	4,455,578.99	7,195,883.26	11,651,462.25	-8.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,071,927.71	9,067,537.18	10,139,464.89	875,591.35	4,786,845.59	5,662,436.94	-44.2%
Food		4700	93,871.06	0.00	93,871.06	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,134,528.33	18,074,879.21	25,209,407.54	5,341,353.23	13,410,873.77	18,752,227.00	-25.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,154,724.99	13,341,301.38	24,496,026.37	12,892,426.21	9,940,775.84	22,833,202.05	-6.8%
Travel and Conferences		5200	254,230.55	1,039,262.90	1,293,493.45	351,541.68	716,890.16	1,068,431.84	-17.4%
Dues and Memberships		5300	234,742.57	39,211.00	273,953.57	258,550.00	23,000.00	281,550.00	2.8%
Insurance		5400 - 5450	3,183,493.09	1,767.00	3,185,260.09	2,875,021.17	1,788.00	2,876,809.17	-9.7%
Operations and Housekeeping Services		5500	9,595,984.46	98,213.78	9,694,198.24	9,825,000.00	248,198.77	10,073,198.77	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,018,238.18	2,092,691.60	5,110,929.78	3,400,144.00	1,992,309.35	5,392,453.35	5.5%
Transfers of Direct Costs		5710	(706,541.16)	706,541.16	0.00	(921,252.27)	921,252.27	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(65,900.00)	0.00	(65,900.00)	(60,900.00)	0.00	(60,900.00)	-7.6%
Professional/Consulting Services and Operating Expenditures		5800	8,256,099.51	6,495,825.09	14,751,924.60	6,645,389.27	4,634,335.60	11,279,724.87	-23.5%
Communications		5900	732,045.67	53,033.18	785,078.85	373,665.58	56,211.50	429,877.08	-45.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,657,117.86	23,867,847.09	59,524,964.95	35,639,585.64	18,534,761.49	54,174,347.13	-9.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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	14,993.71	0.00	14,993.71	90,000.00	0.00	90,000.00	500.3%
Land Improvements		6170	0.00	80,685.38	80,685.38	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	216,049.84	104,321.21	320,371.05	0.00	2,379,458.56	2,379,458.56	642.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	699,614.36	185,161.17	884,775.53	977,369.53	113,300.00	1,090,669.53	23.3%
Equipment Replacement		6500	190,000.00	0.00	190,000.00	260,000.00	0.00	260,000.00	36.8%
TOTAL, CAPITAL OUTLAY			1,120,657.91	370,167.76	1,490,825.67	1,327,369.53	2,492,758.56	3,820,128.09	156.2%
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	14,518.00	0.00	14,518.00	14,518.00	0.00	14,518.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	360,000.00	360,000.00	0.00	374,000.00	374,000.00	3.9%
Payments to County Offices		7142	0.00	2,600,000.00	2,600,000.00	0.00	2,300,000.00	2,300,000.00	-11.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		81,843.00	81,843.00		81,843.00	81,843.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,928,264.00	0.00	1,928,264.00	2,410,679.00	0.00	2,410,679.00	25.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	251,524.00	0.00	251,524.00	251,524.00	0.00	251,524.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,194,306.00	3,041,843.00	5,236,149.00	2,676,721.00	2,755,843.00	5,432,564.00	3.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,789,209.84)	2,789,209.84	0.00	(4,073,661.74)	4,073,661.74	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,373,028.80)	0.00	(1,373,028.80)	(1,774,153.00)	0.00	(1,774,153.00)	29.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,162,238.64)	2,789,209.84	(1,373,028.80)	(5,847,814.74)	4,073,661.74	(1,774,153.00)	29.2%
TOTAL EXPENDITURES			332,966,600.29	167,724,376.06	500,690,976.35	364,194,482.63	159,515,481.60	523,709,964.23	4.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT										
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	185,039.00	185,039.00	0.00	90,950.00	90,950.00	90,950.00	-50.8%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	524,667.51	0.00	524,667.51	624,667.51	0.00	0.00	624,667.51	19.1%
Other Authorized Interfund Transfers Out		7619	3,657,567.05	0.00	3,657,567.05	4,024,317.00	0.00	0.00	4,024,317.00	10.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,182,234.56	185,039.00	4,367,273.56	4,648,984.51	90,950.00	90,950.00	4,739,934.51	8.5%
OTHER SOURCES/USES										
SOURCES										
State Apportionments		8931	0.00	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	0.00	0.0%
Other Sources										
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(54,466,410.15)	54,466,410.15	0.00	(63,108,145.12)	63,108,145.12	0.00	0.0%
Contributions from Restricted Revenues		8990	5,658.86	(5,658.86)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(54,460,751.29)	54,460,751.29	0.00	(63,108,145.12)	63,108,145.12	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(58,642,985.85)	54,275,712.29	(4,367,273.56)	(67,757,129.63)	63,017,195.12	(4,739,934.51)	8.5%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	354,314,933.00	0.00	354,314,933.00	412,966,218.00	0.00	412,966,218.00	0.0%
2) Federal Revenue		8100-8299	238,311.29	50,656,896.71	50,895,208.00	671,908.57	37,241,968.51	37,913,877.08	0.0%
3) Other State Revenue		8300-8599	9,132,305.51	59,107,495.73	68,239,801.24	9,021,605.20	49,410,111.00	58,431,716.20	0.0%
4) Other Local Revenue		8600-8799	5,401,663.09	4,512,571.60	9,914,234.69	4,652,765.49	3,882,805.04	8,535,570.53	0.0%
5) TOTAL REVENUES			369,087,212.89	114,276,964.04	483,364,176.93	427,312,497.26	90,534,884.55	517,847,381.81	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		206,442,784.39	109,876,193.70	316,318,978.09	230,532,691.73	110,484,356.87	341,017,048.60	7.8%
2) Instruction - Related Services	2000-2999		43,424,354.62	23,087,389.21	66,511,743.83	49,153,393.68	11,681,106.80	60,834,500.48	-8.5%
3) Pupil Services	3000-3999		20,272,664.48	14,940,046.27	35,212,710.75	23,118,466.89	13,815,620.07	36,934,086.96	4.9%
4) Ancillary Services	4000-4999		4,081,974.40	83,567.22	4,165,541.62	4,034,713.09	5,597.00	4,040,310.09	-3.0%
5) Community Services	5000-5999		82,573.31	22,753.59	105,326.90	88,176.19	0.00	88,176.19	-16.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		21,028,657.59	3,210,159.47	24,238,817.06	20,850,606.39	4,590,836.23	25,441,442.62	5.0%
8) Plant Services	8000-8999		35,420,812.50	13,462,423.60	48,883,236.10	33,704,473.66	16,182,121.63	49,886,595.29	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,212,779.00	3,041,843.00	5,254,622.00	2,711,961.00	2,755,843.00	5,467,804.00	4.1%
10) TOTAL EXPENDITURES			332,966,600.29	167,724,376.06	500,690,976.35	364,194,482.63	159,515,481.60	523,709,964.23	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			36,120,612.60	(53,447,412.02)	(17,326,799.42)	63,118,014.63	(68,980,597.05)	(5,862,582.42)	-66.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,182,234.56	185,039.00	4,367,273.56	4,648,984.51	90,950.00	4,739,934.51	0.0%
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	(54,460,751.29)	54,460,751.29	0.00	(63,108,145.12)	63,108,145.12	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(58,642,985.85)	54,275,712.29	(4,367,273.56)	(67,757,129.63)	63,017,195.12	(4,739,934.51)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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)			(22,522,373.25)	828,300.27	(21,694,072.98)	(4,639,115.00)	(5,963,401.93)	(10,602,516.93)	-51.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	39,745,454.17	9,686,926.05	49,432,380.22	17,223,080.92	10,515,226.32	27,738,307.24	-43.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			39,745,454.17	9,686,926.05	49,432,380.22	17,223,080.92	10,515,226.32	27,738,307.24	-43.9%
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			39,745,454.17	9,686,926.05	49,432,380.22	17,223,080.92	10,515,226.32	27,738,307.24	-43.9%
e) Adjusted Beginning Balance (F1c + F1d)			17,223,080.92	10,515,226.32	27,738,307.24	12,583,965.92	4,551,824.39	17,135,790.31	-38.2%
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	10,515,226.32	10,515,226.32	0.00	4,551,824.39	4,551,824.39	-56.7%
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	5,971,915.92	0.00	5,971,915.92	864,967.95	0.00	864,967.95	-85.5%
Other Assignments (by Resource/Object)		9780				518,550.95		518,550.95	
LCFF/LCAP Implementation	0000	9780				346,417.00		346,417.00	
Sites discretionary augmentation (0107)	0000	9780	5,971,915.92		5,971,915.92				
LCFF/LCAP Implementation	0000								
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,101,165.00	0.00	10,101,165.00	10,568,997.97	0.00	10,568,997.97	4.6%
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
 Exhibit: Restricted Balance Detail

Santa Ana Unified
 Orange County

30 66670 0000000
 Form 01

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	249,004.78	140,350.84
6230	California Clean Energy Jobs Act	522,876.52	522,876.52
6512	Special Ed: Mental Health Services	1,543,541.31	13,766.82
7400	Quality Education Investment Act	408,234.50	0.00
7405	Common Core State Standards Implementation	4,511,895.00	0.00
9010	Other Restricted Local	3,279,674.21	3,874,830.21
Total, Restricted Balance		10,515,226.32	4,551,824.39

Child Development Fund

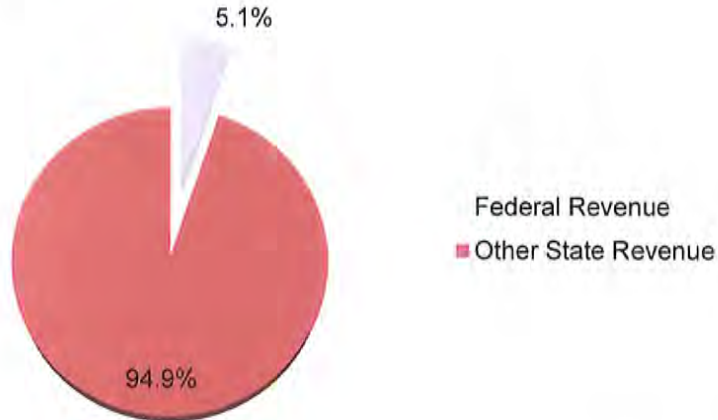


Artwork created by a Santa Ana Unified School District student from Heninger Elementary School.

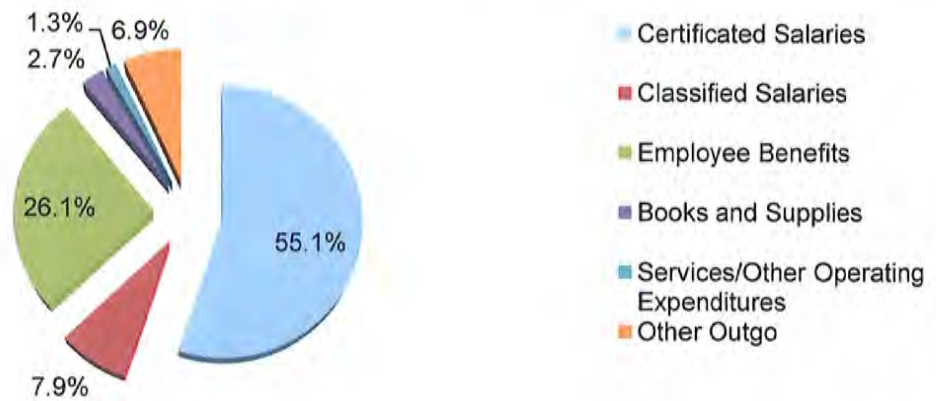
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$1.7 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 (89.1%). Total projected expenditure is \$1.7 million.



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

The State Preschool Program allows the District to set aside 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, 2015.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	86,901.00	86,901.00	0.0%
3) Other State Revenue		8300-8599	1,591,901.00	1,611,901.00	1.3%
4) Other Local Revenue		8600-8799	44,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,722,802.00	1,698,802.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	883,055.02	934,615.00	5.8%
2) Classified Salaries		2000-2999	145,753.00	134,341.00	-7.8%
3) Employee Benefits		3000-3999	425,728.00	444,208.00	4.3%
4) Books and Supplies		4000-4999	177,043.76	46,572.00	-73.7%
5) Services and Other Operating Expenditures		5000-5999	22,355.00	21,575.00	-3.5%
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	64,867.22	117,491.00	81.1%
9) TOTAL, EXPENDITURES			1,718,802.00	1,698,802.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	66,787.36	70,787.36	6.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,787.36	70,787.36	6.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,787.36	70,787.36	6.0%
2) Ending Balance, June 30 (E + F1e)			70,787.36	70,787.36	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			70,787.36	70,787.36	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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	86,901.00	86,901.00	0.0%
TOTAL, FEDERAL REVENUE			86,901.00	86,901.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,571,901.00	1,611,901.00	2.5%
All Other State Revenue	All Other	8590	20,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,591,901.00	1,611,901.00	1.3%
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	4,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	40,000.00	0.00	-100.0%
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			44,000.00	0.00	-100.0%
TOTAL, REVENUES			1,722,802.00	1,698,802.00	-1.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	738,157.02	779,807.00	5.6%
Certificated Pupil Support Salaries		1200	0.00	25,631.00	New
Certificated Supervisors' and Administrators' Salaries		1300	49,394.00	55,756.00	12.9%
Other Certificated Salaries		1900	95,504.00	73,421.00	-23.1%
TOTAL, CERTIFICATED SALARIES			883,055.02	934,615.00	5.8%
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	66,134.00	50,748.00	-23.3%
Other Classified Salaries		2900	79,619.00	83,593.00	5.0%
TOTAL, CLASSIFIED SALARIES			145,753.00	134,341.00	-7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	61,404.00	72,681.00	18.4%
PERS		3201-3202	31,571.00	32,240.00	2.1%
OASDI/Medicare/Alternative		3301-3302	31,670.00	32,120.00	1.4%
Health and Welfare Benefits		3401-3402	258,453.00	262,380.00	1.5%
Unemployment Insurance		3501-3502	507.00	522.00	3.0%
Workers' Compensation		3601-3602	17,780.00	17,957.00	1.0%
OPEB, Allocated		3701-3702	24,343.00	26,308.00	8.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			425,728.00	444,208.00	4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	174,793.76	46,572.00	-73.4%
Noncapitalized Equipment		4400	2,250.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			177,043.76	46,572.00	-73.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,095.00	7,815.00	10.1%
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	2,000.00	3,000.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,900.00	3,900.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,810.00	6,310.00	-28.4%
Communications		5900	150.00	150.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,355.00	21,575.00	-3.5%
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	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	64,867.22	117,491.00	81.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,867.22	117,491.00	81.1%
TOTAL, EXPENDITURES			1,718,802.00	1,698,802.00	-1.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	86,901.00	86,901.00	0.0%
3) Other State Revenue		8300-8599	1,591,901.00	1,611,901.00	1.3%
4) Other Local Revenue		8600-8799	44,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,722,802.00	1,698,802.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,229,307.78	1,158,501.00	-5.8%
2) Instruction - Related Services	2000-2999		313,494.00	278,498.00	-11.2%
3) Pupil Services	3000-3999		111,133.00	144,312.00	29.9%
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		64,867.22	117,491.00	81.1%
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			1,718,802.00	1,698,802.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,000.00	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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,787.36	70,787.36	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,787.36	70,787.36	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,787.36	70,787.36	6.0%
2) Ending Balance, June 30 (E + F1e)			70,787.36	70,787.36	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			70,787.36	70,787.36	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	2013-14 Estimated Actuals	2014-15 Budget
6130	Child Development: Center-Based Reserve Account	70,787.36	70,787.36
Total, Restricted Balance		<u>70,787.36</u>	<u>70,787.36</u>

Cafeteria Special Revenue Fund

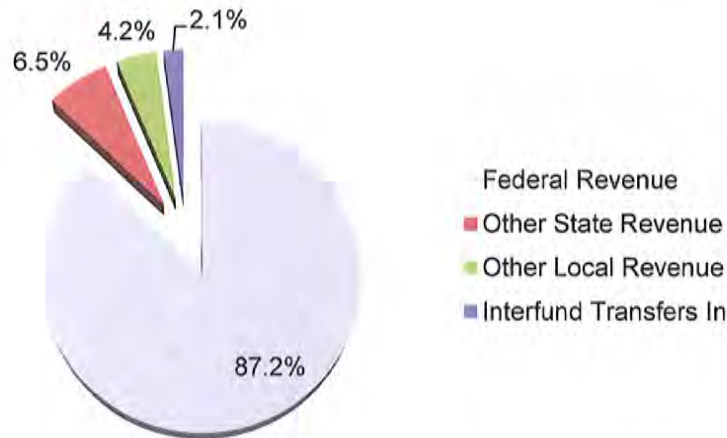


Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

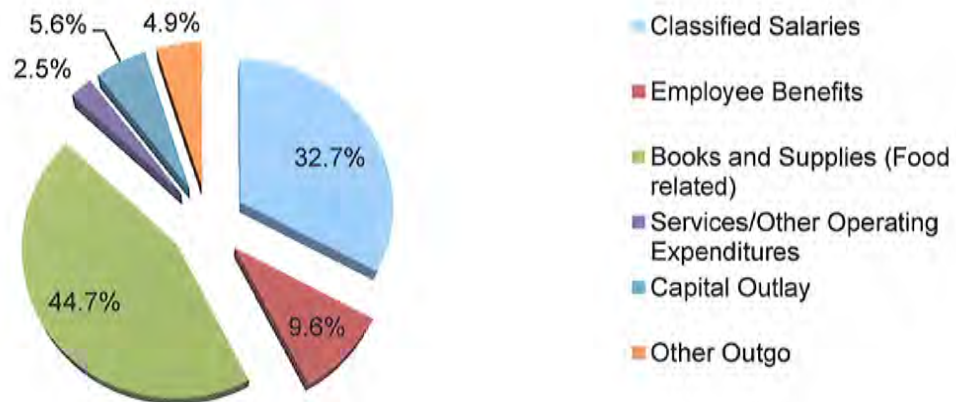
Cafeteria Special Reserve Fund (13)



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 (87.2%). Total projected revenue is \$29.6 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 (42.3%). Total projected expenditure is \$33.7 million.



The District relies heavily on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$3.5 million more than its anticipated revenue by June 30, 2015. Thus, the projected fund balance will be reduced to approximately \$12.8 million.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,665,764.92	26,376,000.00	-1.1%
3) Other State Revenue		8300-8599	2,007,632.63	1,979,500.00	-1.4%
4) Other Local Revenue		8600-8799	1,659,296.66	1,260,000.00	-24.1%
5) TOTAL, REVENUES			30,332,694.21	29,615,500.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,033,261.97	11,008,214.50	-0.2%
3) Employee Benefits		3000-3999	4,936,730.41	3,251,268.25	-34.1%
4) Books and Supplies		4000-4999	16,058,897.09	15,068,500.00	-6.2%
5) Services and Other Operating Expenditures		5000-5999	1,222,000.00	848,000.00	-30.6%
6) Capital Outlay		6000-6999	390,000.00	1,900,000.00	387.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,308,161.58	1,656,662.00	26.6%
9) TOTAL, EXPENDITURES			34,949,051.05	33,732,644.75	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,616,356.84)	(4,117,144.75)	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	524,667.51	624,667.51	19.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			524,667.51	624,667.51	19.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,091,689.33)	(3,492,477.24)	-14.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,371,151.55	16,279,462.22	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,371,151.55	16,279,462.22	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,371,151.55	16,279,462.22	-20.1%
2) Ending Balance, June 30 (E + F1e)			16,279,462.22	12,786,984.98	-21.5%
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			16,279,462.22	12,786,984.98	-21.5%
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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)					0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	26,665,764.92	26,376,000.00	-1.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,665,764.92	26,376,000.00	-1.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,007,632.63	1,979,500.00	-1.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,007,632.63	1,979,500.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,190.00	0.00	-100.0%
Food Service Sales		8634	1,565,686.86	1,210,000.00	-22.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	62,675.00	50,000.00	-20.2%
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	29,744.80	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,659,296.66	1,260,000.00	-24.1%
TOTAL, REVENUES			30,332,694.21	29,615,500.00	-2.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	9,261,159.73	8,785,174.50	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	797,725.06	1,262,460.00	58.3%
Clerical, Technical and Office Salaries		2400	81,233.57	0.00	-100.0%
Other Classified Salaries		2900	893,143.61	960,580.00	7.6%
TOTAL, CLASSIFIED SALARIES			11,033,261.97	11,008,214.50	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,064,027.00	738,643.83	-30.6%
OASDI/Medicare/Alternative		3301-3302	717,112.31	586,075.84	-18.3%
Health and Welfare Benefits		3401-3402	2,651,594.12	1,484,910.00	-44.0%
Unemployment Insurance		3501-3502	5,538.75	6,942.33	25.3%
Workers' Compensation		3601-3602	201,740.48	137,485.25	-31.9%
OPEB, Allocated		3701-3702	296,717.75	297,211.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,936,730.41	3,251,268.25	-34.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	404,889.30	178,500.00	-55.9%
Noncapitalized Equipment		4400	416,905.00	410,000.00	-1.7%
Food		4700	15,237,102.79	14,480,000.00	-5.0%
TOTAL, BOOKS AND SUPPLIES			16,058,897.09	15,068,500.00	-6.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50,000.00	25,000.00	-50.0%
Dues and Memberships		5300	5,000.00	2,500.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	238,000.00	158,000.00	-33.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	424,000.00	202,500.00	-52.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	55,000.00	50,000.00	-9.1%
Professional/Consulting Services and Operating Expenditures		5800	435,000.00	395,000.00	-9.2%
Communications		5900	15,000.00	15,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,222,000.00	848,000.00	-30.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	300,000.00	0.00	-100.0%
Equipment		6400	90,000.00	1,900,000.00	2011.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			390,000.00	1,900,000.00	387.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,308,161.58	1,656,662.00	26.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,308,161.58	1,656,662.00	26.6%
TOTAL, EXPENDITURES			34,949,051.05	33,732,644.75	-3.5%

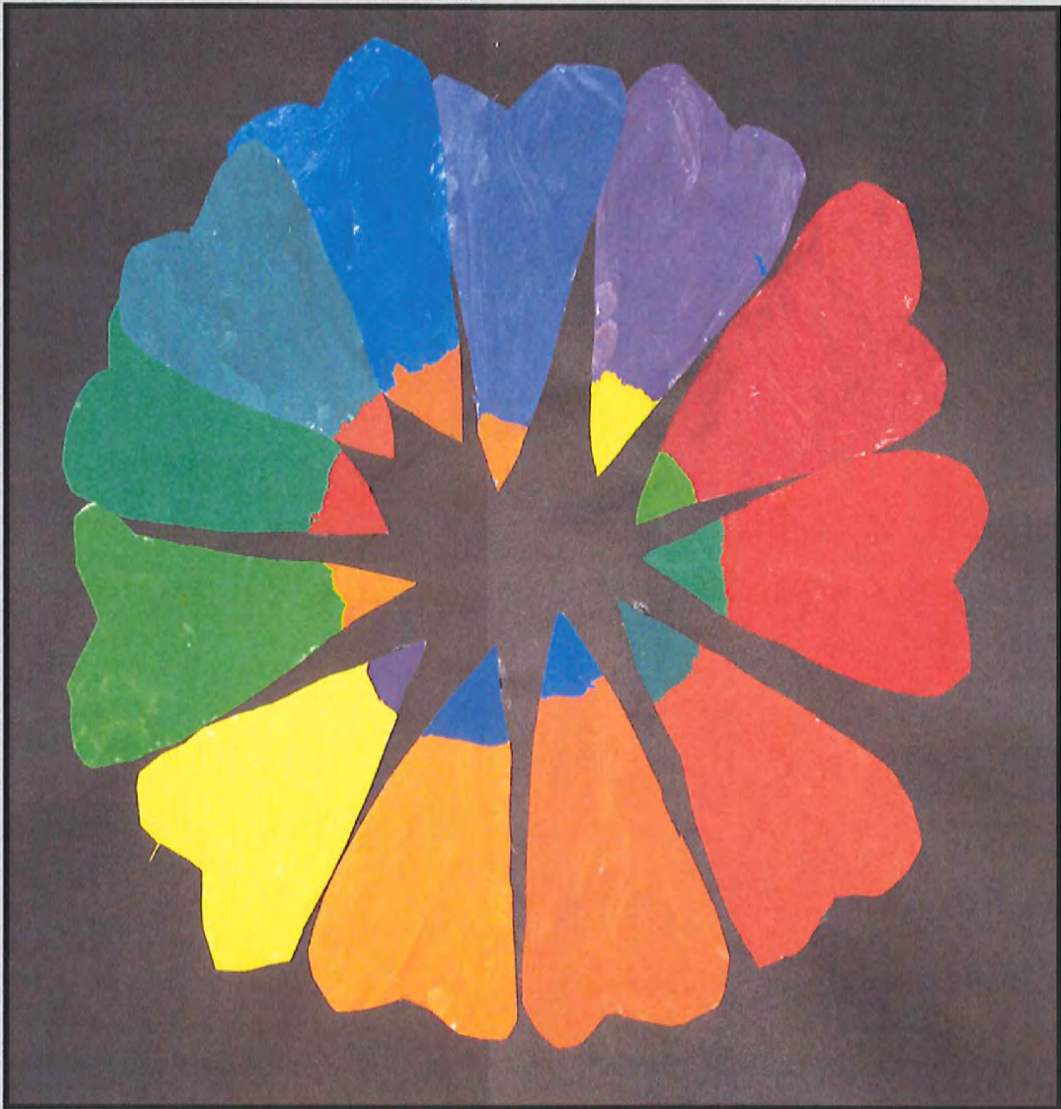
Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	524,667.51	624,667.51	19.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			524,667.51	624,667.51	19.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			524,667.51	624,667.51	19.1%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,665,764.92	26,376,000.00	-1.1%
3) Other State Revenue		8300-8599	2,007,632.63	1,979,500.00	-1.4%
4) Other Local Revenue		8600-8799	1,659,296.66	1,260,000.00	-24.1%
5) TOTAL, REVENUES			30,332,694.21	29,615,500.00	-2.4%
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		33,102,889.47	31,833,237.75	-3.8%
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	84,745.00	New
7) General Administration	7000-7999		1,308,161.58	1,656,662.00	26.6%
8) Plant Services	8000-8999		538,000.00	158,000.00	-70.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,949,051.05	33,732,644.75	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,616,356.84)	(4,117,144.75)	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	524,667.51	624,667.51	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			524,667.51	624,667.51	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,091,689.33)	(3,492,477.24)	-14.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,371,151.55	16,279,462.22	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,371,151.55	16,279,462.22	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,371,151.55	16,279,462.22	-20.1%
2) Ending Balance, June 30 (E + F1e)			16,279,462.22	12,786,984.98	-21.5%
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	16,279,462.22	12,786,984.98	-21.5%
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	2013-14 Estimated Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,279,462.22	12,786,984.98
Total, Restricted Balance		16,279,462.22	12,786,984.98

Deferred Maintenance Fund

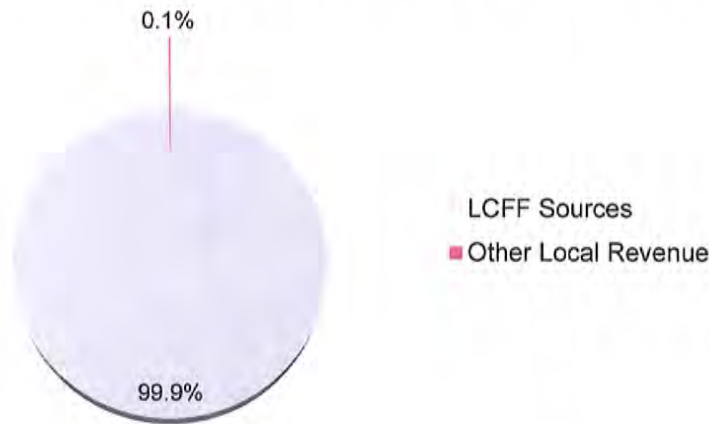


Artwork created by a Santa Ana Unified School District student from Carl Harvey Elementary School.

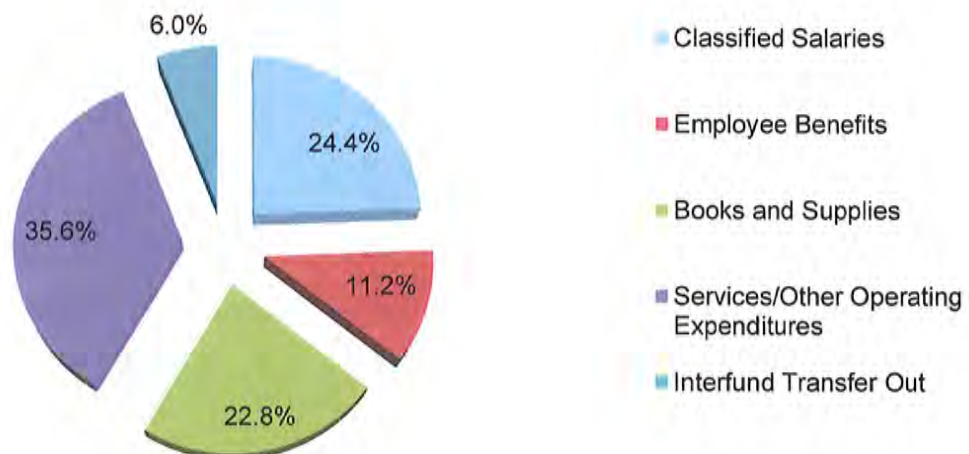
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes. The State revenue of approximately \$1.9 million was transferred to the Deferred Maintenance Fund by means of a LCFF Sources transfer.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and other operating expenditures represent the largest expenditures (35.6%). Total projected expenditure is \$1.9 million.



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,163,252.00	1,938,252.00	-38.7%
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	104,572.22	2,500.00	-97.6%
5) TOTAL, REVENUES			3,267,824.22	1,940,752.00	-40.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	463,487.13	473,758.00	2.2%
3) Employee Benefits		3000-3999	204,186.01	216,932.21	6.2%
4) Books and Supplies		4000-4999	444,708.04	443,448.83	-0.3%
5) Services and Other Operating Expenditures		5000-5999	1,493,538.17	690,821.00	-53.7%
6) Capital Outlay		6000-6999	565,791.96	115,791.96	-79.5%
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			3,171,711.31	1,940,752.00	-38.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,112.91	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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			96,112.91	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,002.77	126,115.68	320.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,002.77	126,115.68	320.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,002.77	126,115.68	320.3%
2) Ending Balance, June 30 (E + F1e)			126,115.68	126,115.68	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	126,115.68	126,115.68	0.0%
Future maintenance projects	0000	9780		126,115.68	
Future maintenance projects	0000	9780	126,115.68		
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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	3,163,252.00	1,938,252.00	-38.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,163,252.00	1,938,252.00	-38.7%
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	2,500.00	2,500.00	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	102,072.22	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,572.22	2,500.00	-97.6%
TOTAL, REVENUES			3,267,824.22	1,940,752.00	-40.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	463,487.13	473,758.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			463,487.13	473,758.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	52,042.01	55,766.00	7.2%
OASDI/Medicare/Alternative		3301-3302	34,626.19	36,243.00	4.7%
Health and Welfare Benefits		3401-3402	98,214.60	104,599.00	6.5%
Unemployment Insurance		3501-3502	225.90	237.00	4.9%
Workers' Compensation		3601-3602	8,106.21	8,149.00	0.5%
OPEB, Allocated		3701-3702	10,971.10	11,938.21	8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			204,186.01	216,932.21	6.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	421,409.26	420,150.05	-0.3%
Noncapitalized Equipment		4400	23,298.78	23,298.78	0.0%
TOTAL, BOOKS AND SUPPLIES			444,708.04	443,448.83	-0.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	1,492,918.38	690,201.21	-53.8%
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	619.79	619.79	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,493,538.17	690,821.00	-53.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	450,000.00	0.00	-100.0%
Equipment		6400	80,880.96	80,880.96	0.0%
Equipment Replacement		6500	34,911.00	34,911.00	0.0%
TOTAL, CAPITAL OUTLAY			565,791.96	115,791.96	-79.5%
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%
TOTAL, EXPENDITURES			3,171,711.31	1,940,752.00	-38.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,163,252.00	1,938,252.00	-38.7%
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	104,572.22	2,500.00	-97.6%
5) TOTAL, REVENUES			3,267,824.22	1,940,752.00	-40.6%
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		3,171,711.31	1,940,752.00	-38.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,171,711.31	1,940,752.00	-38.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			96,112.91	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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			96,112.91	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,002.77	126,115.68	320.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,002.77	126,115.68	320.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,002.77	126,115.68	320.3%
2) Ending Balance, June 30 (E + F1e)			126,115.68	126,115.68	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	126,115.68	126,115.68	0.0%
Future maintenance projects	0000	9780		126,115.68	
Future maintenance projects	0000	9780	126,115.68		
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	2013-14 Estimated Actuals	2014-15 Budget
	Total, Restricted Balance	0.00	0.00

Building Fund



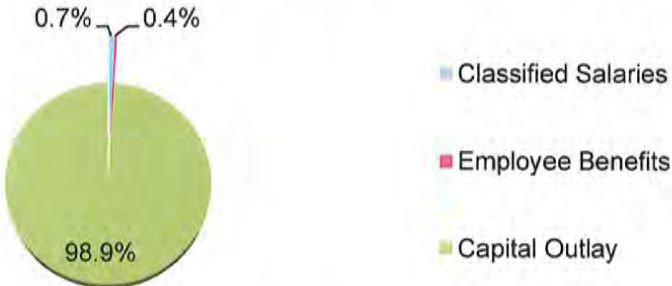
Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

Building Fund (21)



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

The Building Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$8.3 million.



The projected fund balance of \$5.4 million is reserved for future construction projects at various sites.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,886.18	0.00	-100.0%
5) TOTAL, REVENUES			35,886.18	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	58,744.00	New
3) Employee Benefits		3000-3999	0.00	29,258.35	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,348.07	0.00	-100.0%
6) Capital Outlay		6000-6999	2,128,327.12	8,255,000.00	287.9%
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			2,148,675.19	8,343,002.35	288.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,112,789.01)	(8,343,002.35)	294.9%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,112,789.01)	(8,343,002.35)	294.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,839,983.36	13,727,194.35	-13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,839,983.36	13,727,194.35	-13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,839,983.36	13,727,194.35	-13.3%
2) Ending Balance, June 30 (E + F1e)			13,727,194.35	5,384,192.00	-60.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,727,194.35	5,384,192.00	-60.8%
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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	35,714.78	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	171.40	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,886.18	0.00	-100.0%
TOTAL, REVENUES			35,886.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	58,744.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	58,744.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	6,879.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	4,494.00	New
Health and Welfare Benefits		3401-3402	0.00	15,364.00	New
Unemployment Insurance		3501-3502	0.00	30.00	New
Workers' Compensation		3601-3602	0.00	1,011.00	New
OPEB, Allocated		3701-3702	0.00	1,480.35	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	29,258.35	New
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	20,348.07	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,348.07	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,128,327.12	8,255,000.00	287.9%
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			2,128,327.12	8,255,000.00	287.9%
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			2,148,675.19	8,343,002.35	288.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,886.18	0.00	-100.0%
5) TOTAL, REVENUES			35,886.18	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		2,148,675.19	8,343,002.35	288.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,148,675.19	8,343,002.35	288.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,112,789.01)	(8,343,002.35)	294.9%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,112,789.01)	(8,343,002.35)	294.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,839,983.36	13,727,194.35	-13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,839,983.36	13,727,194.35	-13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,839,983.36	13,727,194.35	-13.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			13,727,194.35	5,384,192.00	-60.8%
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			13,727,194.35	5,384,192.00	-60.8%
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	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	13,727,194.35	5,384,192.00
Total, Restricted Balance		13,727,194.35	5,384,192.00

Capital Facilities Fund



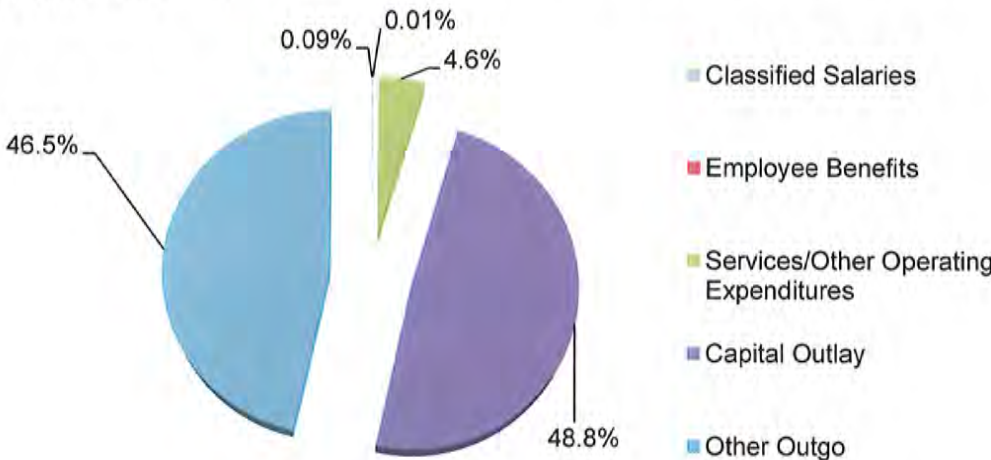
Artwork created by a Santa Ana Unified School District student from Heninger Elementary School.

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected revenue is \$0.5 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$2.3 million.



The projected fund balance of \$5.6 million is reserved for future construction projects at various sites.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,251,845.55	531,295.00	-87.5%
5) TOTAL, REVENUES			4,251,845.55	531,295.00	-87.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,057.41	2,000.00	-34.6%
3) Employee Benefits		3000-3999	238.42	247.40	3.8%
4) Books and Supplies		4000-4999	4,858.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	220,410.50	105,700.00	-52.0%
6) Capital Outlay		6000-6999	5,648,524.46	1,128,792.60	-80.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,075,231.02	1,075,231.02	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,952,319.94	2,311,971.02	-66.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,700,474.39)	(1,780,676.02)	-34.1%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,700,474.39)	(1,780,676.02)	-34.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,055,234.80	7,354,760.41	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,055,234.80	7,354,760.41	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,055,234.80	7,354,760.41	-26.9%
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	7,354,760.41	5,574,084.39	-24.2%
Future construction projects	0000	9780		5,574,084.39	
Future construction projects	0000	9780	7,354,760.41		
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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,400,000.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	3,000.00	0.00	-100.0%
Interest		8660	33,000.00	30,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	81,475.83	140,000.00	71.8%
Other Local Revenue All Other Local Revenue		8699	1,734,369.72	361,295.00	-79.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,251,845.55	531,295.00	-87.5%
TOTAL, REVENUES			4,251,845.55	531,295.00	-87.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	3,057.41	2,000.00	-34.6%
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			3,057.41	2,000.00	-34.6%
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	153.68	153.00	-0.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.01	10.00	890.1%
Workers' Compensation		3601-3602	35.38	34.00	-3.9%
OPEB, Allocated		3701-3702	48.35	50.40	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			238.42	247.40	3.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,858.13	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,858.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,427.07	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	96,572.01	2,700.00	-97.2%
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	110,411.42	103,000.00	-6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220,410.50	105,700.00	-52.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,236,055.38	406,295.00	-90.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,412,469.08	722,497.60	-48.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,648,524.46	1,128,792.60	-80.0%
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	76,532.02	76,532.02	0.0%
Other Debt Service - Principal		7439	998,699.00	998,699.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,075,231.02	1,075,231.02	0.0%
TOTAL, EXPENDITURES			6,952,319.94	2,311,971.02	-66.7%

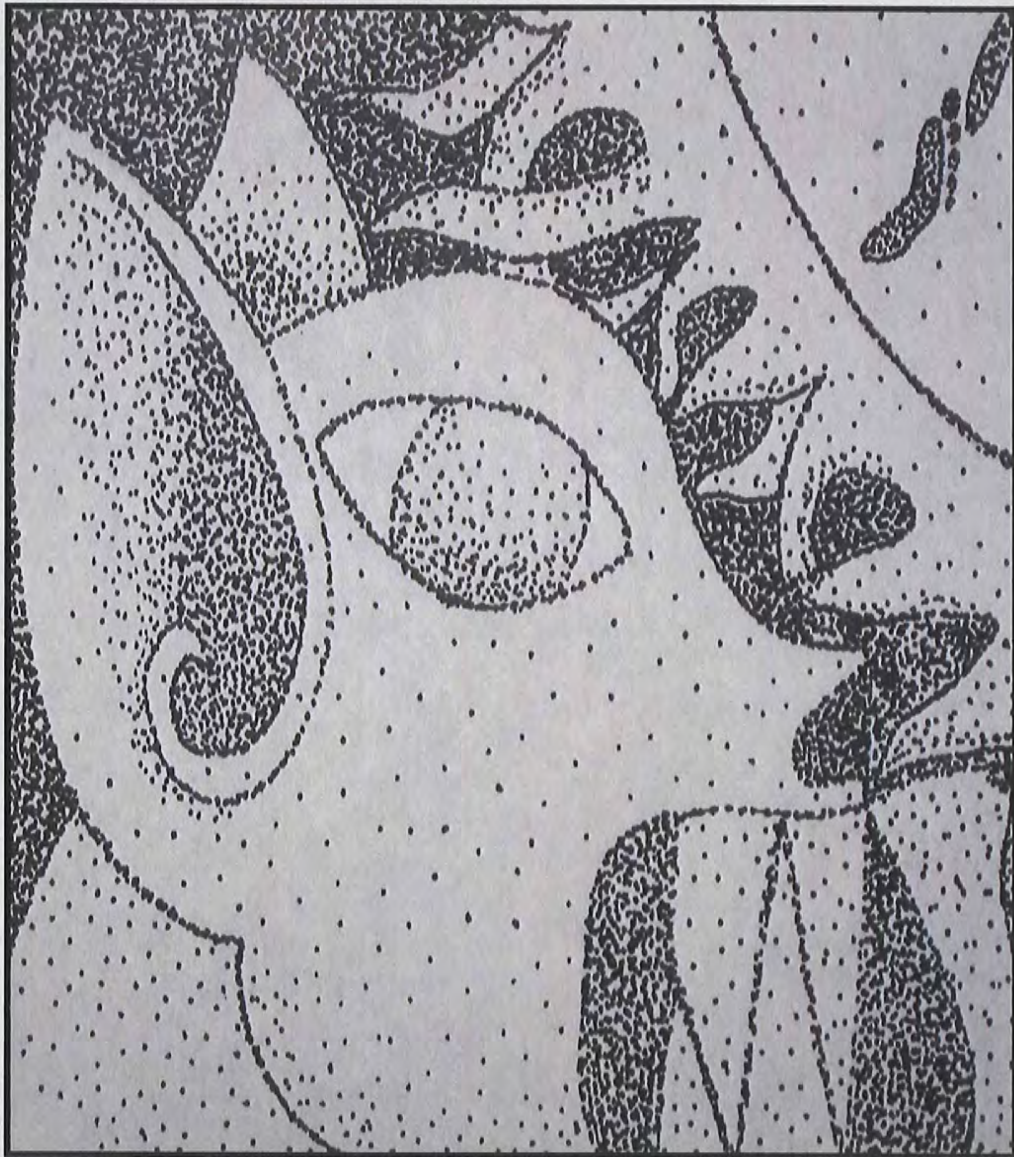
Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State 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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,251,845.55	531,295.00	-87.5%
5) TOTAL, REVENUES			4,251,845.55	531,295.00	-87.5%
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		41,815.66	44,000.00	5.2%
8) Plant Services	8000-8999		5,835,273.26	1,192,740.00	-79.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,075,231.02	1,075,231.02	0.0%
10) TOTAL, EXPENDITURES			6,952,319.94	2,311,971.02	-66.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,700,474.39)	(1,780,676.02)	-34.1%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,700,474.39)	(1,780,676.02)	-34.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,055,234.80	7,354,760.41	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,055,234.80	7,354,760.41	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,055,234.80	7,354,760.41	-26.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			7,354,760.41	5,574,084.39	-24.2%
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			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	7,354,760.41	5,574,084.39	-24.2%
Future construction projects	0000	9780		5,574,084.39	
Future construction projects	0000	9780	7,354,760.41		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	Total, Restricted Balance	0.00	0.00

County School Facilities Fund

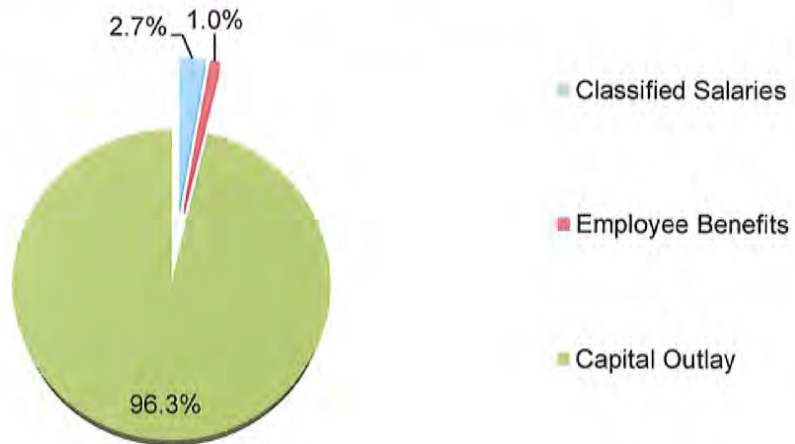


Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

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 expenditure is \$25.3 million.



The projected fund balance of \$4.9 million is reserved for future construction projects at various sites.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,907.93	0.00	-100.0%
5) TOTAL, REVENUES			62,907.93	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,067,256.00	684,330.00	-35.9%
3) Employee Benefits		3000-3999	377,551.52	254,845.12	-32.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,801.48	0.00	-100.0%
6) Capital Outlay		6000-6999	19,710,750.19	24,377,690.88	23.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,186,359.19	25,316,866.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,123,451.26)	(25,316,866.00)	19.9%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,123,451.26)	(25,316,866.00)	19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,309,955.69	30,186,504.43	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,309,955.69	30,186,504.43	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,309,955.69	30,186,504.43	-41.2%
2) Ending Balance, June 30 (E + F1e)			30,186,504.43	4,869,638.43	-83.9%
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	30,180,499.05	4,863,633.05	-83.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,005.38	6,005.38	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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	61,964.93	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	943.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,907.93	0.00	-100.0%
TOTAL, REVENUES			62,907.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	405,313.82	353,000.00	-12.9%
Classified Supervisors' and Administrators' Salaries		2300	544,337.36	331,330.00	-39.1%
Clerical, Technical and Office Salaries		2400	117,604.82	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,067,256.00	684,330.00	-35.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	121,060.72	74,100.00	-38.8%
OASDI/Medicare/Alternative		3301-3302	82,721.07	52,500.00	-36.5%
Health and Welfare Benefits		3401-3402	129,520.92	91,400.00	-29.4%
Unemployment Insurance		3501-3502	5,261.49	3,500.00	-33.5%
Workers' Compensation		3601-3602	12,429.95	16,100.00	29.5%
OPEB, Allocated		3701-3702	26,557.37	17,245.12	-35.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			377,551.52	254,845.12	-32.5%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,801.48	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,801.48	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	19,677,711.26	24,377,690.88	23.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,038.93	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,710,750.19	24,377,690.88	23.7%
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			21,186,359.19	25,316,866.00	19.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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%

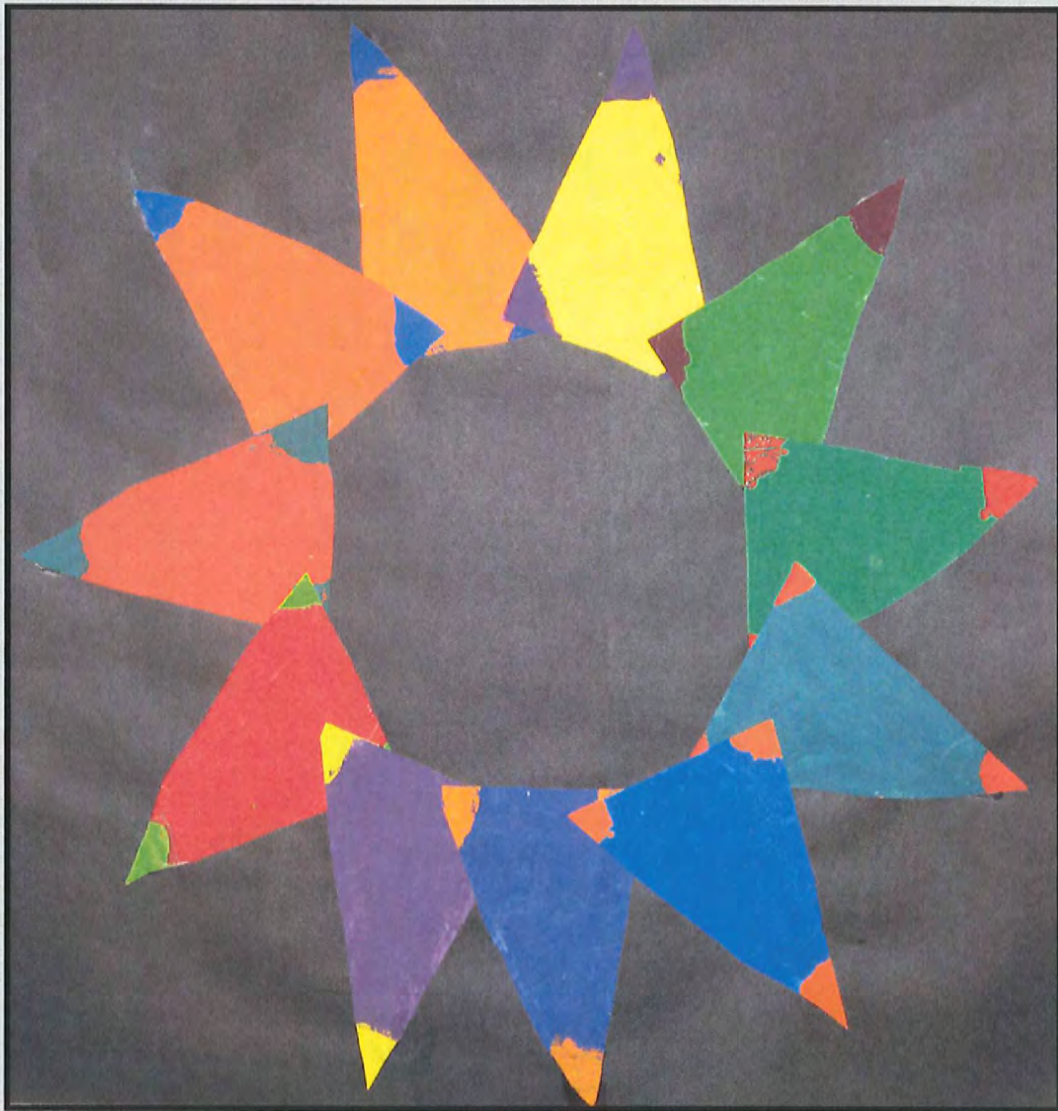
Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,907.93	0.00	-100.0%
5) TOTAL, REVENUES			62,907.93	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		21,186,359.19	25,316,866.00	19.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,186,359.19	25,316,866.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,123,451.26)	(25,316,866.00)	19.9%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,123,451.26)	(25,316,866.00)	19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,309,955.69	30,186,504.43	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,309,955.69	30,186,504.43	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,309,955.69	30,186,504.43	-41.2%
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	30,180,499.05	4,863,633.05	-83.9%
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	6,005.38	6,005.38	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	2013-14 Estimated Actuals	2014-15 Budget
7710	State School Facilities Projects	30,180,499.05	4,863,633.05
Total, Restricted Balance		30,180,499.05	4,863,633.05

Special Reserve Fund for
Capital Outlay Projects



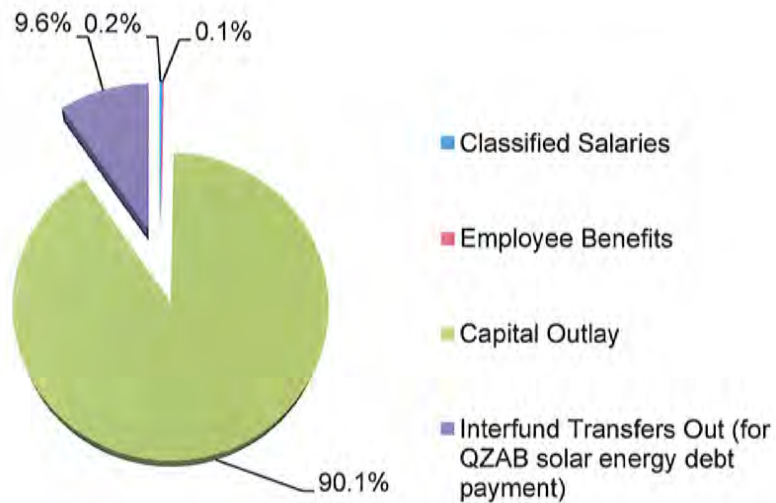
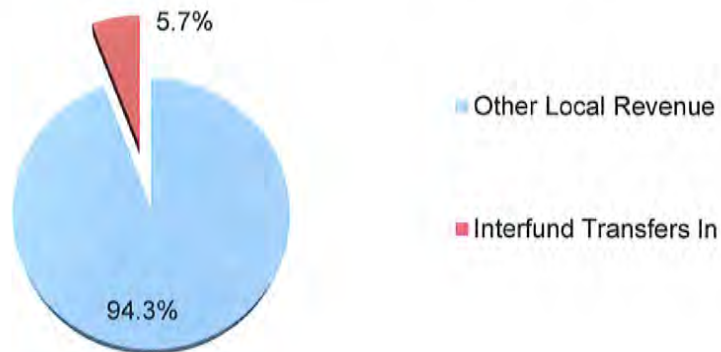
Artwork created by a Santa Ana Unified School District student from Carl Harvey Elementary School.

Special Reserve Fund for Capital Outlay Projects (40)



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

Revenue received from the E-Rate reimbursement program is utilized for E-Rate projects at various sites. In addition, the District is making an interfund transfer to this fund for approximately \$0.1 million for the QZAB solar energy payment until there is enough accumulated savings on electricity costs for debt payments.



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,609,402.44	1,500,000.00	-42.5%
5) TOTAL, REVENUES			2,609,402.44	1,500,000.00	-42.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,423.69	39,500.00	8.4%
3) Employee Benefits		3000-3999	14,847.05	17,086.40	15.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,767.01	0.00	-100.0%
6) Capital Outlay		6000-6999	20,415,621.78	13,569,004.61	-33.5%
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			20,530,659.53	13,625,591.01	-33.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,921,257.09)	(12,125,591.01)	-32.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	185,039.00	90,950.00	-50.8%
b) Transfers Out		7600-7629	1,535,039.00	1,440,950.00	-6.1%
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			(1,350,000.00)	(1,350,000.00)	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,271,257.09)	(13,475,591.01)	-30.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	33,512,795.96	14,241,538.87	-57.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			33,512,795.96	14,241,538.87	-57.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			33,512,795.96	14,241,538.87	-57.5%
2) Ending Balance, June 30 (E + F1e)					
			14,241,538.87	765,947.86	-94.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	10,717,467.86	765,947.86	-92.9%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	3,524,071.01	0.00	-100.0%
	0000	9780	3,524,071.01		
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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	91,715.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,517,686.53	1,500,000.00	-40.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,609,402.44	1,500,000.00	-42.5%
TOTAL, REVENUES			2,609,402.44	1,500,000.00	-42.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	36,423.69	39,500.00	8.4%
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			36,423.69	39,500.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,005.70	4,650.00	16.1%
OASDI/Medicare/Alternative		3301-3302	2,671.07	3,023.00	13.2%
Health and Welfare Benefits		3401-3402	6,690.52	7,540.00	12.7%
Unemployment Insurance		3501-3502	17.45	198.00	1034.7%
Workers' Compensation		3601-3602	614.65	680.00	10.6%
OPEB, Allocated		3701-3702	847.66	995.40	17.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,847.05	17,086.40	15.1%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,767.01	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,767.01	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	19,706,498.48	13,529,004.61	-31.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	709,123.30	40,000.00	-94.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,415,621.78	13,569,004.61	-33.5%
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			20,530,659.53	13,625,591.01	-33.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	185,039.00	90,950.00	-50.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			185,039.00	90,950.00	-50.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,535,039.00	1,440,950.00	-6.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,535,039.00	1,440,950.00	-6.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(1,350,000.00)	(1,350,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,609,402.44	1,500,000.00	-42.5%
5) TOTAL, REVENUES			2,609,402.44	1,500,000.00	-42.5%
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		20,530,659.53	13,625,591.01	-33.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,530,659.53	13,625,591.01	-33.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,921,257.09)	(12,125,591.01)	-32.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	185,039.00	90,950.00	0.0%
b) Transfers Out		7600-7629	1,535,039.00	1,440,950.00	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			(1,350,000.00)	(1,350,000.00)	0.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,271,257.09)	(13,475,591.01)	-30.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,512,795.96	14,241,538.87	-57.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,512,795.96	14,241,538.87	-57.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,512,795.96	14,241,538.87	-57.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			14,241,538.87	765,947.86	-94.6%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,717,467.86	765,947.86	-92.9%
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	3,524,071.01	0.00	-100.0%
Future capital outlay projects	0000	9780	3,524,071.01		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
9010	Other Restricted Local	10,717,467.86	765,947.86
Total, Restricted Balance		10,717,467.86	765,947.86

Capital Project Fund for Blended Component Units



Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

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.



Other Local Revenue



Services/Other Operating Expenditures

The projected fund balance of \$1.1 million is reserved for future construction projects.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	196,099.48	195,700.00	-0.2%
5) TOTAL, REVENUES			196,099.48	195,700.00	-0.2%
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	62,861.27	55,000.00	-12.5%
6) Capital Outlay		6000-6999	277,520.22	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			340,381.49	55,000.00	-83.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(144,282.01)	140,700.00	-197.5%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(144,282.01)	140,700.00	-197.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,095,404.86	951,122.85	-13.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,095,404.86	951,122.85	-13.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,095,404.86	951,122.85	-13.2%
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	951,122.85	1,091,822.85	14.8%
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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400.00	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	195,699.48	195,700.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			196,099.48	195,700.00	-0.2%
TOTAL, REVENUES			196,099.48	195,700.00	-0.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	62,861.27	55,000.00	-12.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,861.27	55,000.00	-12.5%
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	277,520.22	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			277,520.22	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			340,381.49	55,000.00	-83.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

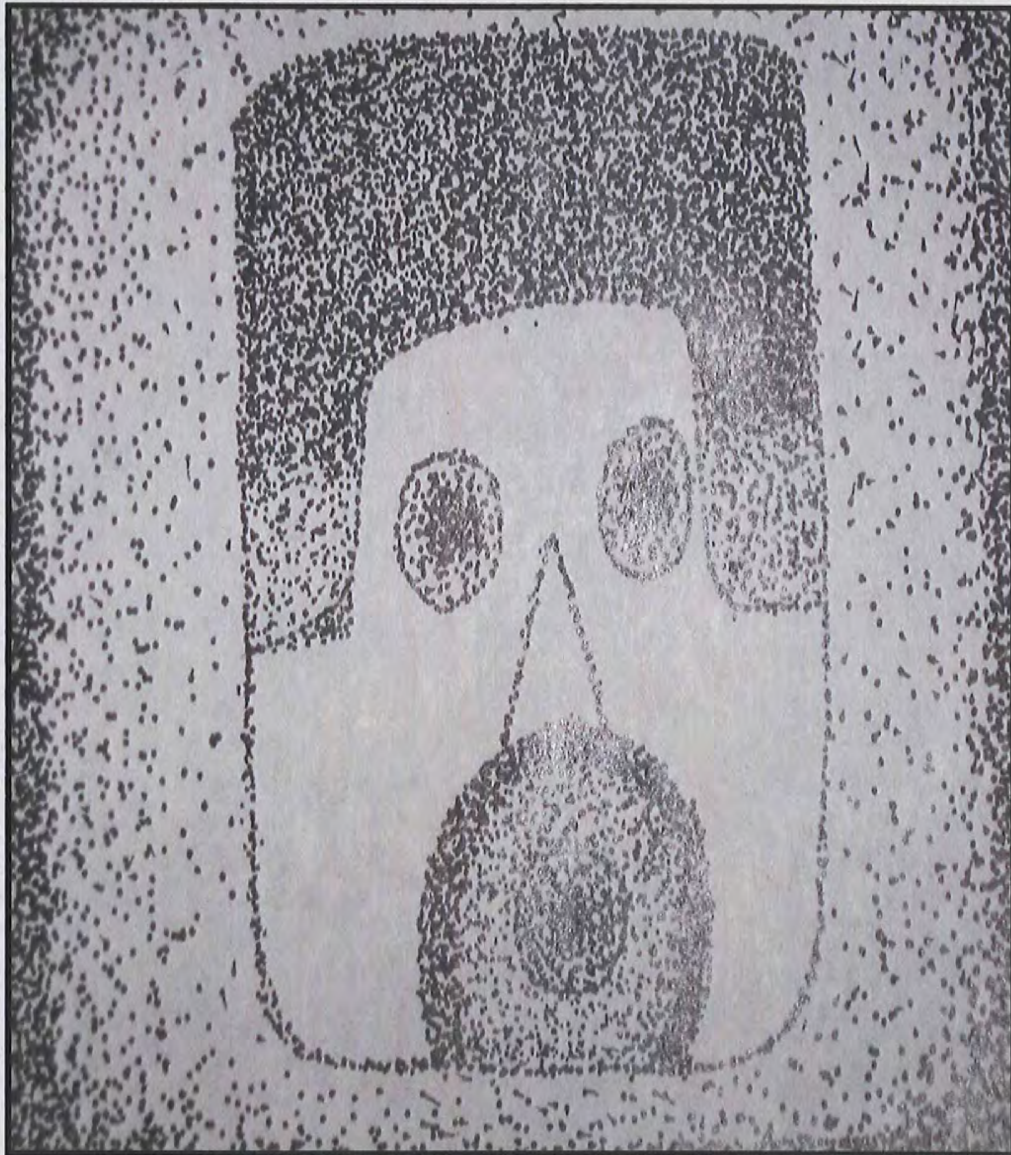
Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized 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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	196,099.48	195,700.00	-0.2%
5) TOTAL, REVENUES			196,099.48	195,700.00	-0.2%
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		340,381.49	55,000.00	-83.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			340,381.49	55,000.00	-83.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(144,282.01)	140,700.00	-197.5%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(144,282.01)	140,700.00	-197.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,095,404.86	951,122.85	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,095,404.86	951,122.85	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,095,404.86	951,122.85	-13.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			951,122.85	1,091,822.85	14.8%
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			951,122.85	1,091,822.85	14.8%
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	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	951,122.85	1,091,822.85
Total, Restricted Balance		951,122.85	1,091,822.85

Bond Interest and Redemption Fund

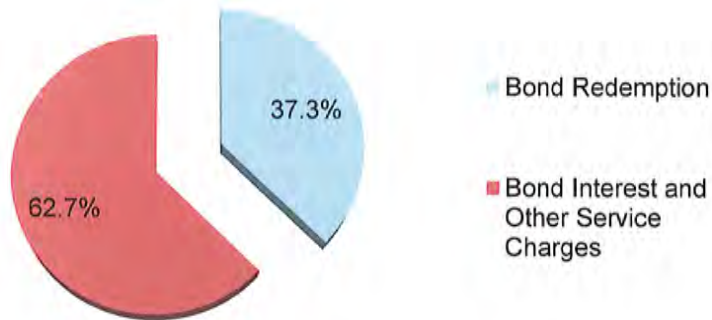
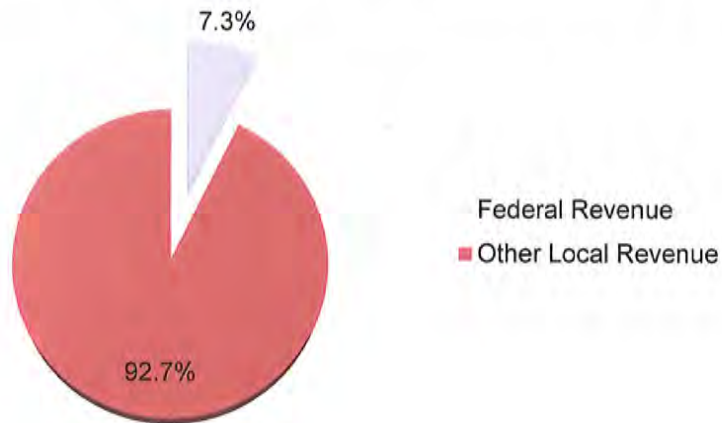


Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

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 \$19.6 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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	654,194.00	1,433,066.00	119.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,143,429.00	18,143,429.00	0.0%
5) TOTAL, REVENUES			18,797,623.00	19,576,495.00	4.1%
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	18,939,228.00	20,166,808.00	6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,939,228.00	20,166,808.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(141,605.00)	(590,313.00)	316.9%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(141,605.00)	(590,313.00)	316.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,854,801.00	16,588,520.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,854,801.00	16,588,520.00	-1.6%
d) Other Restatements		9795	(124,676.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,730,125.00	16,588,520.00	-0.8%
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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	654,194.00	1,433,066.00	119.1%
TOTAL, FEDERAL REVENUE			654,194.00	1,433,066.00	119.1%
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	17,661,171.00	17,661,171.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	339,506.00	339,506.00	0.0%
Supplemental Taxes		8614	107,841.00	107,841.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	34,911.00	34,911.00	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			18,143,429.00	18,143,429.00	0.0%
TOTAL, REVENUES			18,797,623.00	19,576,495.00	4.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,217,710.00	7,518,015.00	4.2%
Bond Interest and Other Service Charges		7434	11,721,518.00	12,648,793.00	7.9%
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)			18,939,228.00	20,166,808.00	6.5%
TOTAL, EXPENDITURES			18,939,228.00	20,166,808.00	6.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	654,194.00	1,433,066.00	119.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,143,429.00	18,143,429.00	0.0%
5) TOTAL, REVENUES			18,797,623.00	19,576,495.00	4.1%
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	18,939,228.00	20,166,808.00	6.5%
10) TOTAL, EXPENDITURES			18,939,228.00	20,166,808.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(141,605.00)	(590,313.00)	316.9%
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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(141,605.00)	(590,313.00)	316.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,854,801.00	16,588,520.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,854,801.00	16,588,520.00	-1.6%
d) Other Restatements		9795	(124,676.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,730,125.00	16,588,520.00	-0.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			16,588,520.00	15,998,207.00	-3.6%
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			16,588,520.00	15,998,207.00	-3.6%
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	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	16,588,520.00	15,998,207.00
Total, Restricted Balance		16,588,520.00	15,998,207.00

Debt Service Fund

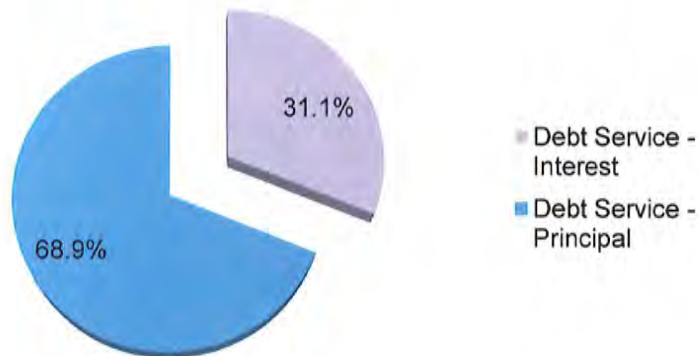
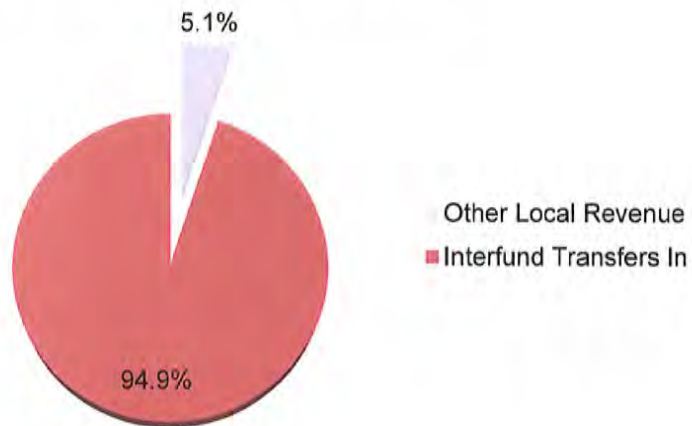


Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

Debt Service Fund (56)



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



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	276,275.00	277,275.00	0.4%
5) TOTAL, REVENUES			276,275.00	277,275.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	4,797,423.00	4,754,584.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,797,423.00	4,754,584.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,521,148.00)	(4,477,309.00)	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,192,606.05	5,149,767.00	-0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,192,606.05	5,149,767.00	-0.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			671,458.05	672,458.00	0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,158,953.07	8,830,411.12	8.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			8,158,953.07	8,830,411.12	8.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			8,158,953.07	8,830,411.12	8.2%
2) Ending Balance, June 30 (E + F1e)			8,830,411.12	9,502,869.12	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			8,830,411.12	9,502,869.12	7.6%
		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	2013-14 Estimated Actuals	2014-15 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. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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	277,275.00	0.4%
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	277,275.00	0.4%
TOTAL, REVENUES			276,275.00	277,275.00	0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,514,454.00	1,479,584.00	-2.3%
Other Debt Service - Principal		7439	3,282,969.00	3,275,000.00	-0.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,797,423.00	4,754,584.00	-0.9%
TOTAL, EXPENDITURES			4,797,423.00	4,754,584.00	-0.9%

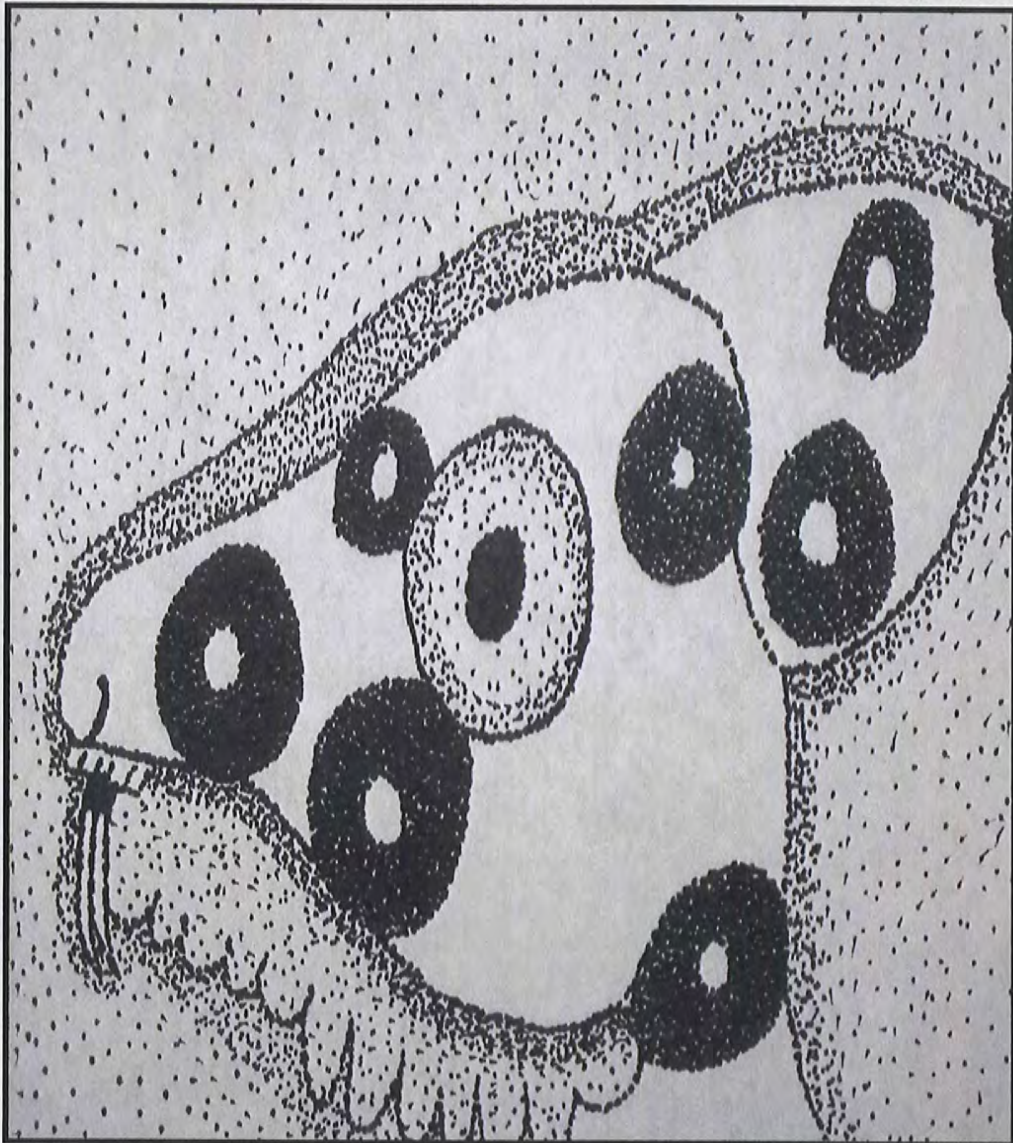
Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,192,606.05	5,149,767.00	-0.8%
(a) TOTAL, INTERFUND TRANSFERS IN			5,192,606.05	5,149,767.00	-0.8%
INTERFUND 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)			5,192,606.05	5,149,767.00	-0.8%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	276,275.00	277,275.00	0.4%
5) TOTAL, REVENUES			276,275.00	277,275.00	0.4%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,797,423.00	4,754,584.00	-0.9%
10) TOTAL, EXPENDITURES			4,797,423.00	4,754,584.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,521,148.00)	(4,477,309.00)	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,192,606.05	5,149,767.00	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			5,192,606.05	5,149,767.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			671,458.05	672,458.00	0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,158,953.07	8,830,411.12	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,158,953.07	8,830,411.12	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,158,953.07	8,830,411.12	8.2%
2) Ending Balance, June 30 (E + F1e)			8,830,411.12	9,502,869.12	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,830,411.12	9,502,869.12	7.6%
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	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	8,830,411.12	9,502,869.12
Total, Restricted Balance		8,830,411.12	9,502,869.12

Self-Insurance Fund



Artwork created by a Santa Ana Unified School District student from Lorin Grisette Academy.

Self-Insurance Fund (67)

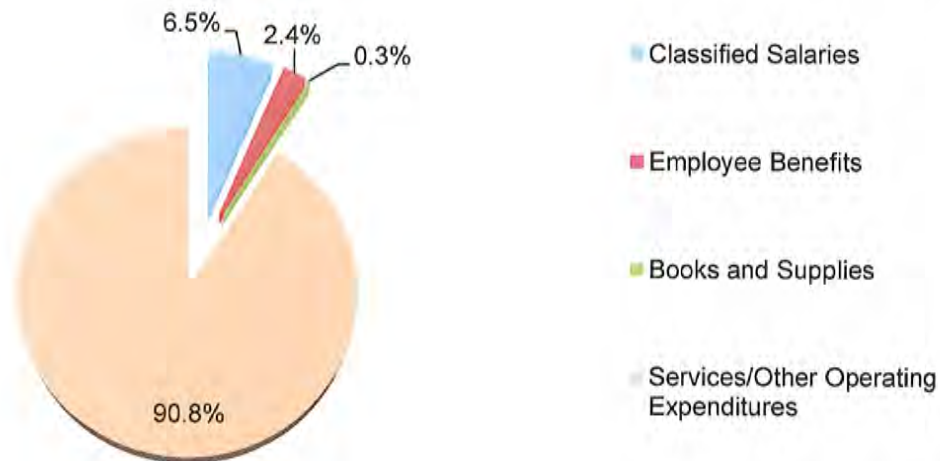


The Self-Insurance Funds are funds established to separate moneys received for self-insurance activities from other operating funds of the District.

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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,998,982.93	8,892,068.81	-1.2%
5) TOTAL, REVENUES			8,998,982.93	8,892,068.81	-1.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	533,837.14	606,959.00	13.7%
3) Employee Benefits		3000-3999	188,550.10	221,218.91	17.3%
4) Books and Supplies		4000-4999	29,489.72	26,649.81	-9.6%
5) Services and Other Operating Expenses		5000-5999	8,272,966.76	8,535,518.59	3.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,024,843.72	9,390,346.31	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,860.79)	(498,277.50)	1826.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	315,500.00	New
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	315,500.00	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(25,860.79)	(182,777.50)	606.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,747,387.69	9,721,526.90	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,747,387.69	9,721,526.90	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,747,387.69	9,721,526.90	-0.3%
2) Ending Net Position, June 30 (E + F1e)			9,721,526.90	9,538,749.40	-1.9%
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	9,721,526.90	9,538,749.40	-1.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	65,110.64	70,000.00	7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	8,872,460.82	8,822,068.81	-0.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,411.47	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,998,982.93	8,892,068.81	-1.2%
TOTAL, REVENUES			8,998,982.93	8,892,068.81	-1.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,250.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	92,600.05	96,248.00	3.9%
Clerical, Technical and Office Salaries		2400	434,987.09	510,711.00	17.4%
Other Classified Salaries		2900	1,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			533,837.14	606,959.00	13.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,961.24	71,446.00	17.2%
OASDI/Medicare/Alternative		3301-3302	41,056.96	46,433.00	13.1%
Health and Welfare Benefits		3401-3402	64,509.53	77,301.00	19.8%
Unemployment Insurance		3501-3502	266.26	301.00	13.0%
Workers' Compensation		3601-3602	9,188.50	10,442.00	13.6%
OPEB, Allocated		3701-3702	12,567.61	15,295.91	21.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			188,550.10	221,218.91	17.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,399.11	22,299.81	-18.6%
Noncapitalized Equipment		4400	2,090.61	4,350.00	108.1%
TOTAL, BOOKS AND SUPPLIES			29,489.72	26,649.81	-9.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	844.15	844.15	0.0%
Travel and Conferences		5200	4,712.99	4,662.99	-1.1%
Dues and Memberships		5300	89,000.00	89,000.00	0.0%
Insurance		5400-5450	3,228,442.40	3,185,458.13	-1.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,000.00	51,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,000.00	7,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,891,467.22	5,197,053.32	6.2%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,272,966.76	8,535,518.59	3.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,024,843.72	9,390,346.31	4.0%

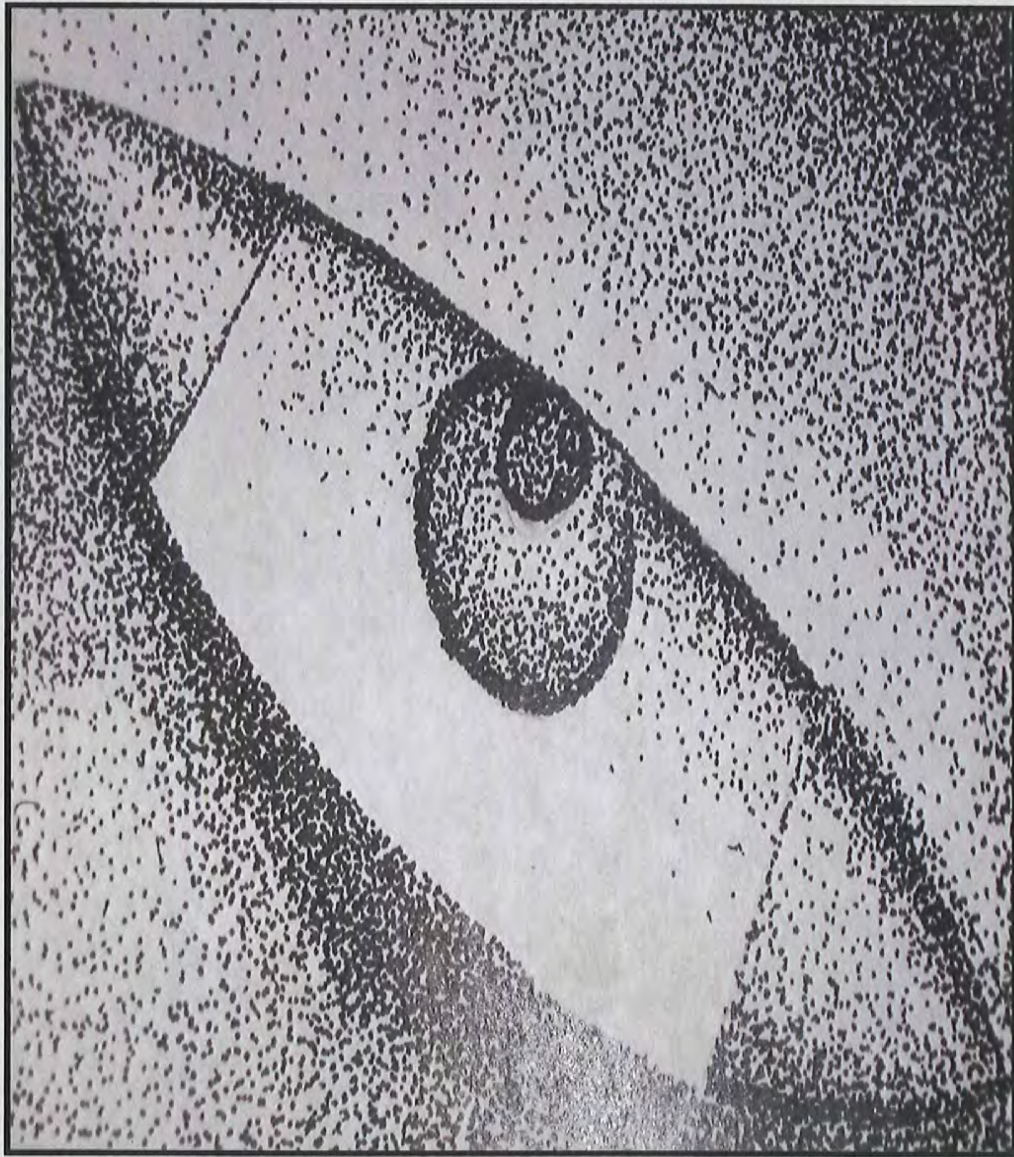
Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	315,500.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	315,500.00	New
INTERFUND TRANSFERS OUT					
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)			0.00	315,500.00	New

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,998,982.93	8,892,068.81	-1.2%
5) TOTAL, REVENUES			8,998,982.93	8,892,068.81	-1.2%
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		9,024,843.72	9,390,346.31	4.0%
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, EXPENSES			9,024,843.72	9,390,346.31	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,860.79)	(498,277.50)	1826.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	315,500.00	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	315,500.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(25,860.79)	(182,777.50)	606.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,747,387.69	9,721,526.90	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,747,387.69	9,721,526.90	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,747,387.69	9,721,526.90	-0.3%
2) Ending Net Position, June 30 (E + F1e)			9,721,526.90	9,538,749.40	-1.9%
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	9,721,526.90	9,538,749.40	-1.9%

<u>Resource</u>	<u>Description</u>	<u>2013-14</u> <u>Estimated Actuals</u>	<u>2014-15</u> <u>Budget</u>
	Total, Restricted Net Position	0.00	0.00

Supplemental Information



Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	51,768.57	51,509.16	51,768.57	51,209.34	50,952.96	51,768.57
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	51,768.57	51,509.16	51,768.57	51,209.34	50,952.96	51,768.57
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	265.65	265.65	265.65	265.65	265.65	265.65
b. Special Education-Special Day Class	47.77	47.77	47.77	47.77	47.77	47.77
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	5.54	5.54	5.54	5.54	5.54	5.54
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	318.96	318.96	318.96	318.96	318.96	318.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	52,087.53	51,828.12	52,087.53	51,528.30	51,271.92	52,087.53
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	3,937.45	3,937.45	3,937.45	3,937.45	3,937.45	3,937.45
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	3,937.45	3,937.45	3,937.45	3,937.45	3,937.45	3,937.45

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	242,654,398.75	301	0.00	303	242,654,398.75	305	6,630,262.85		307	236,024,135.90	309	
2000 - Classified Salaries	70,554,695.59	311	216,248.76	313	70,338,446.83	315	737,584.45		317	69,600,862.38	319	
3000 - Employee Benefits (Excluding 3800)	97,393,563.65	321	7,568,492.95	323	89,825,070.70	325	1,836,967.29		327	87,988,103.41	329	
4000 - Books, Supplies Equip Replace. (6500)	25,399,407.54	331	103,951.79	333	25,295,455.75	335	2,210,559.54		337	23,084,896.21	339	
5000 - Services... & 7300 - Indirect Costs	58,151,936.15	341	1,020,843.73	343	57,131,092.42	345	22,960,807.98		347	34,170,284.44	349	
TOTAL					485,244,464.45	365			TOTAL		450,868,282.34	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	195,661,914.72 375
2. Salaries of Instructional Aides Per EC 41011		2100	16,262,472.66 380
3. STRS		3101 & 3102	15,663,821.61 382
4. PERS		3201 & 3202	2,131,608.39 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	4,296,985.58 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	32,386,982.32 385
7. Unemployment Insurance		3501 & 3502	109,011.42 390
8. Workers' Compensation Insurance		3601 & 3602	3,720,876.81 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	834,159.65 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			271,067,833.16 395
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)			742,509.20 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			270,325,323.96 397
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.			59.96%
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)	59.96%
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)	450,868,282.34
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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	262,206,168.48	301	0.00	303	262,206,168.48	305	7,406,394.66		307	254,799,773.82	309
2000 - Classified Salaries	73,357,493.27	311	1,141,412.83	313	72,216,080.44	315	813,819.00		317	71,402,261.44	319
3000 - Employee Benefits (Excluding 3800)	107,741,189.26	321	8,567,616.69	323	99,173,572.57	325	2,057,879.15		327	97,115,693.42	329
4000 - Books, Supplies Equip Replace. (6500)	19,012,227.00	331	8,800.00	333	19,003,427.00	335	1,513,000.70		337	17,490,426.30	339
5000 - Services... & 7300 - Indirect Costs	52,400,194.13	341	636,146.05	343	51,764,048.08	345	22,551,916.78		347	29,212,131.30	349
TOTAL					504,363,296.57	365			TOTAL	470,020,286.28	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	217,064,957.30 375
2. Salaries of Instructional Aides Per EC 41011.		2100	17,879,058.77 380
3. STRS.		3101 & 3102	19,914,985.42 382
4. PERS.		3201 & 3202	2,393,594.02 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,659,697.29 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	36,205,247.61 385
7. Unemployment Insurance.		3501 & 3502	118,815.73 390
8. Workers' Compensation Insurance.		3601 & 3602	4,079,557.86 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			302,315,914.00 395
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).			780,923.03 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			301,534,990.97 397
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.			64.15%
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)	64.15%
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).	470,020,286.28
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) 13,222,765.95
- 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) 389,723,987.51

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) 3.39%

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)	17,812,867.56
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,527,249.32
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	81,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	169,087.95
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)	1,621,764.39
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	24,211,969.22
9. Carry-Forward Adjustment (Part IV, Line F)	4,608,911.72
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	28,820,880.94

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	306,355,680.94
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	64,574,362.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	22,964,388.72
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,582,618.14
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	105,326.90
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,888,883.28
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	292,081.49
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)	124,907.93
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	46,217,893.15
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)	110,016.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,653,934.78
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	33,250,889.47
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)	481,120,983.52

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

5.03%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18)

5.99%

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>24,211,969.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(502,554.45)</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 (3.97%) times Part III, Line B18); zero if negative	<u>4,608,911.72</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.97%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.97%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>4,608,911.72</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>4,608,911.72</u>

Approved indirect cost rate: 3.97%
Highest rate used in any program: 3.97%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	17,195,982.01	683,356.19	3.97%
01	3060	439,573.44	6,593.60	1.50%
01	3061	27,861.08	417.92	1.50%
01	3180	5,554.79	220.53	3.97%
01	3181	2,753,420.86	109,366.00	3.97%
01	3310	8,878,314.58	352,468.92	3.97%
01	3315	331,323.22	13,153.78	3.97%
01	3320	730,248.41	28,990.40	3.97%
01	3327	616,703.86	24,483.14	3.97%
01	3345	2,972.00	118.00	3.97%
01	3385	274,294.56	10,889.45	3.97%
01	3395	27,800.87	1,103.70	3.97%
01	3410	255,988.17	10,162.73	3.97%
01	3550	418,977.59	16,633.41	3.97%
01	4035	3,332,771.31	132,296.84	3.97%
01	4124	94,626.00	3,756.00	3.97%
01	4203	4,033,761.66	80,639.14	2.00%
01	5640	2,478,237.35	98,386.22	3.97%
01	5810	1,008,884.50	36,221.91	3.59%
01	6010	752,464.03	29,872.72	3.97%
01	6512	2,219,157.40	88,100.56	3.97%
01	6513	20,051.94	796.06	3.97%
01	6515	12,548.58	498.42	3.97%
01	6520	363,493.71	14,430.54	3.97%
01	6530	1,034.77	41.13	3.97%
01	7090	142,850.57	4,285.52	3.00%
01	7091	1,279,482.00	38,384.46	3.00%
01	7220	330,150.59	13,104.26	3.97%
01	7400	5,553,478.95	220,473.11	3.97%
01	7405	6,000,000.00	238,200.00	3.97%
01	7810	863,328.84	34,274.16	3.97%
01	8150	12,473,741.47	490,244.15	3.93%
01	9010	3,465,693.22	7,246.87	0.21%
12	5025	83,582.76	3,318.24	3.97%
12	6105	1,550,352.02	61,548.98	3.97%
13	5310	32,224,138.29	1,267,388.92	3.93%
13	5370	1,026,751.18	40,772.66	3.97%

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		431,696.88	431,696.88
2. State Lottery Revenue	8560	6,867,926.51		1,863,118.89	8,731,045.40
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)		6,867,926.51	0.00	2,294,815.77	9,162,742.28
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,370,047.85			5,370,047.85
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,497,878.66			1,497,878.66
4. Books and Supplies	4000-4999	0.00		2,110,370.77	2,110,370.77
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			184,445.00	184,445.00
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)		6,867,926.51	0.00	2,294,815.77	9,162,742.28
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
Apex online curriculum for Alternative Education. Printing of consumable textbooks Discovery Streaming - Instructional Videos Destiny Service and Support - A library and textbook management program.					

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.

July 1 Budget (Single Adoption)
General Fund
Multiyear Projections
Unrestricted and Restricted

Description	Object Code	Base Year 2014 - 15	Year 1 2015 - 16	Year 2 2016 - 17	
Revenues					
LCFF Sources	8010 - 8099	\$412,966,218.00	\$443,742,145.68	\$461,794,969.30	22% gap funding for 2015-16 and 14% for 2016-17
Federal Revenues	8100 - 8299	\$37,913,877.08	\$37,913,877.08	\$37,913,877.08	
Other State Revenues	8300 - 8599	\$58,431,716.20	\$58,807,516.77	\$54,828,627.32	QEIA expires in June 2016
Other Local Revenues	8600 - 8799	\$8,535,570.53	\$4,778,449.04	\$4,781,957.84	ROP expires in June 2015
Total Revenues		\$517,847,381.81	\$545,241,988.57	\$559,319,431.54	
Expenditures					
Certificated Salaries	1000 - 1999	\$262,208,168.48	\$268,302,892.49	\$270,720,188.28	
Classified Salaries	2000 - 2999	\$73,357,493.27	\$74,384,414.17	\$75,425,712.00	
Employee Benefits	3000 - 3999	\$107,741,189.26	\$116,352,610.85	\$125,708,939.48	
Books and Supplies	4000 - 4999	\$18,752,227.00	\$14,310,466.85	\$14,164,222.75	
Services and Other Operating	5000 - 5999	\$54,174,347.13	\$56,601,436.17	\$57,348,821.30	
Capital Outlay	6000 - 6900	\$3,820,128.09	\$3,769,828.09	\$3,769,828.09	
Other Outgo	7000 - 7299	\$5,181,040.00	\$5,350,553.00	\$5,509,260.00	
Direct Support/Indirect Cost	7300 - 7399	(\$1,774,153.00)	(\$1,774,153.00)	(\$1,774,153.00)	
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00	
Total Expenditures		\$523,709,964.23	\$537,549,572.62	\$551,124,342.90	
Excess (Deficiency) of Revenues Over Expenditures		(\$5,862,582.42)	\$7,892,415.95	\$8,195,088.64	
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$4,739,934.51	\$4,739,934.51	\$4,739,934.51	
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		(\$4,739,934.51)	(\$4,739,934.51)	(\$4,739,934.51)	
Net Increase (Decrease) in Fund Balance		(\$10,602,516.93)	\$2,952,481.44	\$3,455,154.13	
Fund Balance					
Beginning Fund Balance	9791	\$27,738,307.24	\$17,135,790.31	\$20,088,271.75	
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$27,738,307.24	\$17,135,790.31	\$20,088,271.75	
Ending Fund Balance		\$17,135,790.31	\$20,088,271.75	\$23,543,425.88	
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	\$4,551,824.39	\$5,525,831.07	\$6,628,306.39	
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				
- Sites discretionary augmentation (010703)	9780	\$346,417.00	\$346,417.00	\$346,417.00	
- Affordable Care Act (ACA) - Year 1	9780	\$0.00	\$1,453,541.00	\$1,453,541.00	
- Affordable Care Act (ACA) - Year 2	9780	\$0.00	\$0.00	\$1,540,753.00	
- LCFF/LCAP Implementation	9780	\$0.00	\$0.00	\$0.00	
- LCFF/LCAP Implementation Year 1	9780	\$518,550.95	\$518,550.95	\$518,550.95	
- LCFF/LCAP Implementation Year 2	9780	\$0.00	\$248,141.59	\$248,141.59	
- LCFF/LCAP Implementation Year 3	9780	\$0.00	\$0.00	\$540,430.40	
Reserve for Economic Uncertainties	9789	\$10,568,997.97	\$10,845,790.14	\$11,117,285.55	
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00	
Negative Shortfall	9790	(\$0.00)	(\$0.00)	\$0.00	

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

Description	Object Code	Base Year 2014 - 15	Year 1 2015 - 16	Year 2 2016 - 17	
Revenues					
LCFF Sources	8010 - 8099	\$412,966,218.00	\$443,742,145.68	\$461,794,969.30	22% gap funding for 2015-16 and 14% for 2016-17
Federal Revenues	8100 - 8299	\$671,908.57	\$671,908.57	\$671,908.57	
Other State Revenues	8300 - 8599	\$9,021,605.20	\$9,010,412.50	\$9,014,337.88	
Other Local Revenues	8600 - 8799	\$4,652,765.49	\$897,100.00	\$900,608.80	ROP expires in June 2015
Total Revenues		\$427,312,497.26	\$464,321,566.75	\$472,381,824.55	
Expenditures					
Certificated Salaries	1000 - 1999	\$201,808,283.18	\$205,631,722.40	\$209,609,705.34	
Classified Salaries	2000 - 2999	\$45,848,088.77	\$46,489,962.00	\$47,140,821.47	
Employee Benefits	3000 - 3999	\$77,400,896.02	\$84,078,891.58	\$92,169,732.11	
Books and Supplies	4000 - 4999	\$5,341,353.23	\$5,388,863.00	\$5,518,195.70	
Services and Other Operating	5000 - 5999	\$35,639,585.64	\$36,032,630.50	\$36,743,663.05	
Capital Outlay	6000 - 6900	\$1,327,369.53	\$1,277,069.53	\$1,277,069.53	
Other Outgo	7000 - 7299	\$2,425,197.00	\$2,594,710.00	\$2,753,417.00	
Direct Support/Indirect Cost	7300 - 7399	(\$5,847,814.74)	(\$5,535,766.74)	(\$5,184,541.57)	
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00	
Total Expenditures		\$364,194,482.63	\$376,209,806.27	\$390,279,586.63	
Excess (Deficiency) of Revenues Over Expenditures		\$63,118,014.63	\$78,111,960.48	\$82,102,237.92	
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$4,648,984.51	\$4,648,984.51	\$4,648,984.51	
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	(\$53,108,145.12)	(\$71,484,501.21)	(\$75,100,574.60)	
Total Other Financing Sources/Uses		(\$67,757,129.63)	(\$76,133,485.72)	(\$79,749,559.11)	
Net Increase (Decrease) in Fund Balance		(\$4,639,115.00)	\$1,978,474.76	\$2,352,678.81	
Fund Balance					
Beginning Fund Balance	9791	\$17,223,080.92	\$12,583,965.92	\$14,562,440.68	
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$17,223,080.92	\$12,583,965.92	\$14,562,440.68	
Ending Fund Balance		\$12,583,965.92	\$14,562,440.68	\$16,915,119.49	
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				
- Sites discretionary augmentation (010703)	9780	\$346,417.00	\$346,417.00	\$346,417.00	
- Affordable Care Act (ACA) - Year 1	9780	\$0.00	\$1,453,541.00	\$1,453,541.00	
- Affordable Care Act (ACA) - Year 2	9780	\$0.00	\$0.00	\$1,540,753.00	
- LCFF/LCAP Implementation	9780	\$0.00	\$0.00	\$0.00	
- LCFF/LCAP Implementation Year 1	9780	\$518,550.95	\$518,550.95	\$518,550.95	
- LCFF/LCAP Implementation Year 2	9780	\$0.00	\$248,141.59	\$248,141.59	
- LCFF/LCAP Implementation Year 3	9780	\$0.00	\$0.00	\$540,430.40	
Reserve for Economic Uncertainties	9789	\$10,568,997.97	\$10,845,790.14	\$11,117,285.55	
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00	
Negative Shortfall	9790	(\$0.00)	(\$0.00)	\$0.00	

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

Description	Object Code	Base Year 2014 - 15	Year 1 2015 - 16	Year 2 2016 - 17
Revenues				
LCFF Sources	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$37,241,968.51	\$37,241,968.51	\$37,241,968.51
Other State Revenues	8300 - 8599	\$49,410,111.00	\$49,797,104.27	\$45,814,289.44
Other Local Revenues	8600 - 8799	\$3,882,805.04	\$3,881,349.04	\$3,881,349.04
Total Revenues		\$90,534,884.55	\$90,920,421.82	\$86,937,606.99
Expenditures				
Certificated Salaries	1000 - 1999	\$60,397,885.30	\$62,671,170.09	\$61,110,482.94
Classified Salaries	2000 - 2999	\$27,509,404.50	\$27,894,452.17	\$28,284,890.53
Employee Benefits	3000 - 3999	\$30,340,293.24	\$32,273,719.27	\$33,539,207.37
Books and Supplies	4000 - 4999	\$13,410,873.77	\$8,921,603.85	\$8,646,027.05
Services and Other Operating	5000 - 5999	\$18,534,761.49	\$20,568,805.67	\$20,605,158.25
Capital Outlay	6000 - 6900	\$2,492,758.56	\$2,492,758.56	\$2,492,758.56
Other Outgo	7000 - 7299	\$2,755,843.00	\$2,755,843.00	\$2,755,843.00
Direct Support/Indirect Cost	7300 - 7399	\$4,073,661.74	\$3,761,613.74	\$3,410,388.57
Debt Service	7400 - 7499	\$0.00	\$0.00	\$0.00
Total Expenditures		\$159,515,481.60	\$161,339,966.35	\$160,844,756.27
Excess (Deficiency) of Revenues Over Expenditures		(\$68,980,597.05)	(\$70,419,544.53)	(\$73,907,149.28)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$90,950.00	\$90,950.00	\$90,950.00
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	\$63,108,145.12	\$71,484,501.21	\$75,100,574.60
Total Other Financing Sources/Uses		\$63,017,195.12	\$71,393,551.21	\$75,009,624.60
Net Increase (Decrease) in Fund Balance		(\$5,963,401.93)	\$974,006.68	\$1,102,475.32
Fund Balance				
Beginning Fund Balance	9791	\$10,515,226.32	\$4,551,824.39	\$5,525,831.07
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$10,515,226.32	\$4,551,824.39	\$5,525,831.07
Ending Fund Balance		\$4,551,824.39	\$5,525,831.07	\$6,628,306.39
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	\$4,551,824.39	\$5,525,831.07	\$6,628,306.39
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00
Reserve for Economic Uncertainties	9789	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00

Object	CB_Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Total	Projected Accrual	Total
Beginning Cash Balance		20,381,617	17,794,077	9,853,731	23,653,076	5,392,714	12,351,403	63,031,158	57,885,478	45,359,924	59,467,212	67,786,282	74,567,692			
Receipts																
LFFF	280,754,282	14,037,714	14,037,714	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	280,754,282	-	280,754,282
Education Protection Account Payment	49,723,761			12,430,940	12,430,940	12,430,940	12,430,940	12,430,940	12,430,940	12,430,940	12,430,940	12,430,940	12,430,940	49,723,761	-	49,723,761
Property Tax	89,709,078	2,588,603	787,681	4,787,217	684,099	6,000,000	28,500,695	9,102,150	-	-	25,665,419	6,885,072	422,819	89,709,078	-	89,709,078
Other	(7,220,903)	(16)	(387,953)	(945,321)	(2,369,681)	(1,939,689)	(1,939,689)	-	-	-	(1,939,689)	-	-	(7,220,903)	-	(7,220,903)
Federal Revenues	37,919,877	-	1,234,923	4,452,688	2,384,138	6,575,315	(1,070,637)	543,674	392,544	3,800,000	(1,939,689)	6,780,000	-	37,919,877	-	37,919,877
Other State Revenues	58,431,716		8,764,757	8,764,757		8,764,757		8,764,757		8,764,757		8,764,757		58,431,716	-	58,431,716
APPORTNMENTS CURRENT YEAR																
Other Local Revenues	8,535,571		350,000	350,000	750,000	350,000	350,000	750,000	350,000	250,000	350,000	250,000	350,000	8,535,571	-	8,535,571
Interfund Transfers/Contributions																
2014-15 Deferrals			41,791,549											41,791,549	-	41,791,549
Borrowing-OC Treasury			3,058,167	7,093,070	(1,790,745)	1,519,889	6,894,927	15,250,000	7,119,616	1,983,264				41,539,275	-	41,539,275
Assets (Calc)																
Total Receipts	517,647,392	61,474,117	36,748,209	55,821,605	24,936,081	46,478,847	70,465,455	80,278,467	33,720,045	56,179,260	49,378,034	47,928,715	38,471,644	583,676,479	30,924,208	614,800,688
Disbursements																
Classified Salaries	262,206,168	2,622,662	21,266,600	21,266,600	21,266,600	21,266,600	21,266,600	21,266,600	21,266,600	21,266,600	21,266,600	21,266,600	21,266,600	262,206,168	-	262,206,168
Employee Benefits	73,357,493	(985,000)	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	73,357,493	-	73,357,493
Supplies and Services	107,741,189	15,973	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	107,741,189	-	107,741,189
Capital Outlays	72,826,174	50,530	4,444,625	5,445,165	6,044,667	5,445,165	4,444,625	5,445,165	4,444,625	4,444,625	4,444,625	4,444,625	4,444,625	72,826,174	-	72,826,174
Chg. Outlays	3,658,411	(1,074,681)	47,108	686,131	39,684	37,423	47,108	25,747	6,347,892	123,377	423,377	123,377	123,377	3,658,411	-	3,658,411
All Other Financing/Transfers Out	4,739,935			686,131		(86,688)	(62,800)	659,051	2,129,431	765,920	152,550	152,550	677,886	4,739,935	-	4,739,935
Liabilities (Calc)																
Repayment-OC Treasury		27,075,480	4,391,961	(8,807)	1,308,922	(461,181)	2,107	659,965	898,086	(73,813)	(90,341)			27,075,480	-	27,075,480
Audit Adjustments																
Non-Operating Accounts																
Federal Sequestration																
Total Disbursements	528,449,889	64,071,657	44,688,655	42,022,261	43,106,443	41,518,158	19,765,699	65,624,147	46,248,500	42,068,971	41,055,964	41,147,305	42,668,120	533,896,880	63,759,417	597,656,297
Ending Cash Balance		17,794,077	9,853,731	23,653,076	5,392,714	12,351,403	63,031,158	57,885,478	67,786,282	45,359,924	59,467,212	67,786,282	74,567,692			
Ending Projected Cash Balance																

Object	CB - Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Total	Projected Actual	Total
Beginning Cash Balance		70,371,216	69,251,506	62,849,956	76,705,670	68,445,309	65,480,968	116,140,123	111,050,813	98,522,259	112,668,918	121,007,987	127,845,767			
Receipts																
LOFF	311,530,209	15,576,510	15,576,510	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	25,267,885	27,688,834	27,688,834	311,530,209
Education Protection Account Payment	49,723,761	2,588,603	797,681	4,787,217	684,059	6,000,000	28,501,605	9,702,150	-	3,682,413	25,666,419	8,866,072	422,819	12,430,940	-	49,723,761
Property Tax	89,709,078	(16)	(987,593)	(646,521)	(2,389,266)	(1,909,266)	(1,070,237)	543,674	992,544	3,600,000	(1,906,271)	-	-	(7,220,903)	-	89,709,078
Other	(7,220,903)	-	1,234,925	4,452,839	2,384,108	6,573,315	(1,070,237)	543,674	992,544	3,600,000	(1,906,271)	-	-	(7,220,903)	-	(7,220,903)
Federal Revenues	37,813,877	-	-	-	-	-	-	-	-	-	-	-	-	25,683,168	-	37,813,877
Other State Revenues	58,807,517	-	-	-	-	-	-	-	-	-	-	-	-	44,105,639	-	58,807,517
APPORTIONMENTS CURRENT YEAR	85,370	-	350,000	350,000	750,000	350,000	350,000	750,000	350,000	250,000	350,000	250,000	350,000	-	329,449	4,778,449
Interfund Transfers/Contributions	4,778,449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2014-15 Deferrals	-	41,731,649	-	-	-	-	-	-	-	-	-	-	-	55,414,031	-	55,414,031
Borrowing-OC Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assets (Calc)	-	3,056,167	7,093,070	414,487	(1,730,745)	1,518,889	6,894,527	15,250,000	7,119,616	1,883,264	-	-	-	41,539,275	-	41,539,275
Total Receipts	545,241,988	63,012,613	39,287,005	55,877,975	24,936,081	48,533,217	70,465,455	60,334,837	33,720,045	56,235,630	49,376,034	47,865,085	38,471,644	587,235,923	54,959,371	642,195,294
Disbursements																
Certificated Salaries	268,302,892	2,683,029	21,266,600	21,266,600	21,266,600	21,266,600	675,000	42,533,200	21,266,600	21,266,600	21,266,600	21,266,600	21,266,600	237,290,629	31,012,284	268,302,892
Classified Salaries	74,384,414	(985,000)	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	6,180,000	7,389,414	7,389,414	74,384,414
Employee Benefits	116,352,611	15,813	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	24,388,698	24,388,698	116,352,611
Supplies and Services	70,811,903	450,251	4,444,626	5,492,115	6,044,057	5,303,821	4,576,572	5,011,669	6,978,881	5,296,337	4,300,658	4,300,658	5,296,337	13,415,501	13,415,501	70,811,903
Capital Outlays	3,769,878	(107,049)	47,168	68,182	39,864	97,423	57,020	26,747	347,602	123,377	123,377	123,377	123,377	2,701,384	2,701,384	3,769,878
Other Outgo	3,575,400	-	-	-	-	(38,988)	(62,600)	659,051	2,129,431	152,950	152,950	152,950	152,950	4,480,721	(974,321)	3,575,400
Liabilities (Calc)	4,891,468	-	686,191	-	-	395,183	(62,600)	1,958,658	759,870	759,870	759,870	759,870	759,870	3,426,359	(464,680)	4,891,468
Repayments-OC Treasury	-	27,075,480	4,391,661	(8,807)	1,309,822	2,107	2,107	658,969	986,086	(73,615)	(80,341)	-	-	35,000,000	-	35,000,000
Audit Adjustments	-	35,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Sequestration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	542,285,507	64,132,624	44,888,555	42,022,261	49,186,443	41,516,159	19,785,699	65,424,147	46,248,600	42,068,971	41,056,984	41,147,305	42,669,120	533,957,847	77,558,058	611,495,806
Ending Cash Balance		69,251,506	62,849,956	76,705,670	58,445,309	65,460,368	116,140,123	111,050,813	98,522,259	112,668,918	121,007,987	127,845,767	123,649,291			
Ending Available Cash Balance																

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	505,058,249.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	51,400,108.52
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	105,326.90
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,223,058.63
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	269,997.00
4. Other Transfers Out	All	9200	7200-7299	2,010,107.00
5. Interfund Transfers Out	All	9300	7600-7629	4,367,273.56
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,120,476.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,096,239.09
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		4,616,356.84
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				449,178,259.14
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				449,178,259.14

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		55,446.61
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		55,446.61
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,101.10
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.)	420,476,974.65	8,152.35
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	420,476,974.65	8,152.35
B. Required effort (Line A.2 times 90%)	378,429,277.19	7,337.12
C. Current year expenditures (Line I.G and Line II.D)	449,178,259.14	8,101.10
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 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(65,900.00)	0.00	(1,373,028.80)				
Other Sources/Uses Detail					0.00	4,367,273.56	0.00	0.00
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							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	3,900.00	0.00	64,867.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	55,000.00	0.00	1,308,161.58	0.00				
Other Sources/Uses Detail					524,667.51	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						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					185,039.00	1,535,039.00		
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					5,192,606.05	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)
2013-14 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	7,000.00	0.00						
Other Sources/Uses Detail					0.00	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					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	65,900.00	(65,900.00)	1,373,028.80	(1,373,028.80)	5,902,312.56	5,902,312.56	0.00	0.00

July 1 Budget (Single Adoption)
2014-15 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				
01 GENERAL FUND								
Expenditure Detail	0.00	(60,900.00)	0.00	(1,774,153.00)				
Other Sources/Uses Detail					0.00	4,739,934.51		
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	117,491.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	50,000.00	0.00	1,656,662.00	0.00				
Other Sources/Uses Detail					624,667.51	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					90,950.00	1,440,950.00		
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					5,149,767.00	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)
2014-15 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					315,500.00	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	60,900.00	(60,900.00)	1,774,153.00	(1,774,153.00)	6,180,884.51	6,180,884.51		

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 A4, C1, and C2e):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. All other data are extracted.

¹For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	52,083.97	52,062.91	0.0%	Met
Second Prior Year (2012-13)	52,045.76	51,974.59	0.1%	Met
First Prior Year (2013-14) ¹	55,677.01	56,024.98	N/A	Met
Budget Year (2014-15)	56,024.98			

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 A4, C1, and C2e):

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	CBEDS Actual	Enrollment Variance Level		Status
				(If Budget is greater than Actual, else N/A)		
Third Prior Year (2011-12)		53,424	53,754	N/A		Met
Second Prior Year (2012-13)		53,240	53,496	N/A		Met
First Prior Year (2013-14)		53,371	57,585	N/A		Met
Budget Year (2014-15)		57,499				

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) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	51,787	53,754	96.3%
Second Prior Year (2012-13)	51,653	53,496	96.6%
First Prior Year (2013-14)	55,706	57,585	96.7%
		Historical Average Ratio:	96.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		97.0%

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 A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	55,147	57,499	95.9%	Met
1st Subsequent Year (2015-16)	55,027	57,139	96.3%	Met
2nd Subsequent Year (2016-17)	54,906	57,014	96.3%	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: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue 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, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue 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 LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years. Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation. If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)		562,477,729.33	568,588,183.38	580,260,139.32
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Prior Year ADA (Funded)	56,024.98	56,024.98	55,465.75	55,345.60
c. Difference (Step 1a minus Step 1b)		0.00	(559.23)	(120.15)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-1.00%	-0.22%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		357,372,435.08	404,904,470.12	445,680,397.68
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		57,532,035.04		
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		57,532,035.04	34,666,298.53	18,969,498.28
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		16.10%	8.56%	4.26%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		16.10%	7.56%	4.04%
LCFF Revenue Standard (Step 3, plus/minus 1%):		15.10% to 17.10%	6.56% to 8.56%	3.04% to 5.04%

4A2. Alternate LCFF Revenue 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 LCFF Revenue

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	95,389,672.00	87,536,879.00	87,536,879.00	87,536,879.00
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 LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	363,545,805.00	421,077,840.00	451,853,767.68	469,906,591.30
District's Projected Change in LCFF Revenue:		15.83%	7.31%	4.00%
LCFF Revenue Standard:		15.10% to 17.10%	6.56% to 8.56%	3.04% to 5.04%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the 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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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 (2011-12)	262,097,535.66	281,062,948.09	93.3%
Second Prior Year (2012-13)	274,860,513.75	297,777,420.37	92.3%
First Prior Year (2013-14)	291,022,228.83	332,966,600.29	87.4%
	Historical Average Ratio:		91.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
		2.0%	2.0%
	88.0% to 94.0%	88.0% to 94.0%	88.0% to 94.0%

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 MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	325,057,267.97	364,194,482.63	89.3%	Met
1st Subsequent Year (2015-16)	336,200,575.98	376,209,606.27	89.4%	Met
2nd Subsequent Year (2016-17)	348,920,258.92	390,279,586.63	89.4%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	16.10%	7.56%	4.04%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	6.10% to 26.10%	-2.44% to 17.56%	-5.96% to 14.04%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	11.10% to 21.10%	2.56% to 12.56%	-.96% to 9.04%

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 (2013-14)	50,895,208.00		
Budget Year (2014-15)	37,913,877.08	-25.51%	Yes
1st Subsequent Year (2015-16)	37,913,877.08	0.00%	Yes
2nd Subsequent Year (2016-17)	37,913,877.08	0.00%	No

Explanation: (required if Yes)
Due to a reduction in Title I funding of approximately \$1.5 million, a projected receipt of MAA funding of approximately \$0.4 million, and exclusion of carryover funds which are to be budgeted when the amounts are known.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	68,239,801.24		
Budget Year (2014-15)	58,431,716.20	-14.37%	Yes
1st Subsequent Year (2015-16)	58,807,516.77	0.64%	Yes
2nd Subsequent Year (2016-17)	54,828,627.32	-6.77%	Yes

Explanation: (required if Yes)
Due to a receipt of one-time Common Core funding in 2013-14 and projected funding adjustments to California Clean Energy Job Act and Lottery. In 2016-17 the District anticipates no QEIA funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	9,914,234.69		
Budget Year (2014-15)	8,535,570.53	-13.91%	Yes
1st Subsequent Year (2015-16)	4,778,449.04	-44.02%	Yes
2nd Subsequent Year (2016-17)	4,781,957.84	0.07%	No

Explanation: (required if Yes)
Due to a reduction in ROP funding. ROP funding will expire effective 2015-16.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	25,209,407.54		
Budget Year (2014-15)	18,752,227.00	-25.61%	Yes
1st Subsequent Year (2015-16)	14,310,466.85	-23.69%	Yes
2nd Subsequent Year (2016-17)	14,164,222.75	-1.02%	Yes

Explanation: (required if Yes)
Due to the expiration of ARRA Title I School Improvement Grant (SIG) and Economic Impact Aid (EIA) fundings, a reduction in spending for Common Core funding, and carryover funds not being budgeted at the budget year. In 2014-15 the District will be spending the projected balance of Common Core funding of approximately \$4.5 million.

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

First Prior Year (2013-14)	59,524,964.95		
Budget Year (2014-15)	54,174,347.13	-8.99%	Yes
1st Subsequent Year (2015-16)	54,616,286.03	0.82%	Yes
2nd Subsequent Year (2016-17)	55,413,103.96	1.46%	No

Explanation:
(required if Yes)

Due to the expiration of ARRA Title I School Improvement Grant (SIG) and Economic Impact Aid (EIA) fundings, carryover funds not being budgeted at the budget year as well as an increase in the OMMA budget to align with the 3% contribution requirement.

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 (2013-14)	129,049,243.93		
Budget Year (2014-15)	104,881,163.81	-18.73%	Not Met
1st Subsequent Year (2015-16)	101,499,842.89	-3.22%	Not Met
2nd Subsequent Year (2016-17)	97,524,462.24	-3.92%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	84,734,372.49		
Budget Year (2014-15)	72,926,574.13	-13.94%	Not Met
1st Subsequent Year (2015-16)	68,926,752.88	-5.48%	Not Met
2nd Subsequent Year (2016-17)	69,577,326.71	0.94%	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 a reduction in Title I funding of approximately \$1.5 million, a projected receipt of MAA funding of approximately \$0.4 million, 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)

Due to a receipt of one-time Common Core funding in 2013-14 and projected funding adjustments to California Clean Energy Job Act and Lottery. In 2016-17 the District anticipates no QEIA funding.

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

Due to a reduction in ROP funding. ROP funding will expire effective 2015-16.

- 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 expiration of ARRA Title I School Improvement Grant (SIG) and Economic Impact Aid (EIA) fundings, a reduction in spending for Common Core funding, and carryover funds not being budgeted at the budget year. In 2014-15 the District will be spending the projected balance of Common Core funding of approximately \$4.5 million.

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

Due to the expiration of ARRA Title I School Improvement Grant (SIG) and Economic Impact Aid (EIA) fundings, carryover funds not being budgeted at the budget year as well as an increase in the OMMA budget to align with the 3% contribution requirement.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as 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)	528,449,898.74			
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	528,449,898.74	5,284,498.99	13,921,162.70	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 (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,824,926.00	9,966,855.40	10,101,165.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. 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
d. Available Reserves (Lines 1a through 1c)	9,824,926.00	9,966,855.40	10,101,165.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	491,246,270.31	489,507,054.28	505,058,249.91
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	491,246,270.31	489,507,054.28	505,058,249.91
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	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 (2011-12)	(16,320,934.14)	285,625,972.08	5.7%	Not Met
Second Prior Year (2012-13)	(21,636,803.16)	304,010,094.00	7.1%	Not Met
First Prior Year (2013-14)	(22,522,373.25)	337,148,834.85	6.7%	Not Met
Budget Year (2014-15) (Information only)	(4,639,115.00)	368,843,467.14		

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)

In 2011-12 and 2012-13 the District's unrestricted deficit spending exceeded the standard as a result of shifting the ongoing expenditures back from one-time funding (i.e. utilization of ARRA funds) to unrestricted resources. The District has completed the budget reductions for 2011-12 and 2012-13 and a one-time transfer was made from Fund 17 as a part of budget reduction solution. In 2013-14 the District's unrestricted deficit spending exceeded the standard as a result of an increase in general fund contributions. The District is utilizing the beginning fund balance to mitigate this deficit spending. With the implementation of the LCFF, the District projects to have approximately \$6 million in additional reserves.

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 A4, C1, and C2e):

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 (2011-12)	51,003,417.73	77,703,191.47	N/A	Met
Second Prior Year (2012-13)	39,224,310.59	61,382,257.33	N/A	Met
First Prior Year (2013-14)	39,769,986.82	39,745,454.17	0.1%	Met
Budget Year (2014-15) (Information only)	17,223,080.92			

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 \$64,000 (greater of)	0	to	300
4% or \$64,000 (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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	55,147	55,027	54,906
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	528,449,898.74	542,289,507.13	555,864,277.41
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	528,449,898.74	542,289,507.13	555,864,277.41
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,568,997.97	10,845,790.14	11,117,285.55
6. Reserve Standard - by Amount (\$64,000 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)	10,568,997.97	10,845,790.14	11,117,285.55

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,568,997.97	10,845,790.14	11,117,285.55
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,568,997.97	10,845,790.14	11,117,285.55
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	10,568,997.97	10,845,790.14	11,117,285.55
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 (2013-14)	(54,466,410.15)			
Budget Year (2014-15)	(63,108,145.12)	8,641,734.97	15.9%	Not Met
1st Subsequent Year (2015-16)	(71,484,501.21)	8,376,356.09	13.3%	Not Met
2nd Subsequent Year (2016-17)	(75,100,574.60)	3,616,073.39	5.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	4,367,273.56			
Budget Year (2014-15)	4,739,934.51	372,660.95	8.5%	Met
1st Subsequent Year (2015-16)	4,739,934.51	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	4,739,934.51	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Due to the reclassification of revenue transfer from unrestricted general fund to Special Education as well as an adjustment to the 3% contribution requirement to OMMA.

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	various	Fund 56	Fund 56	51,632,342
General Obligation Bonds	various	Fund 51	Fund 51	320,874,971
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	General Fund	General Fund	603,099
Other Long-term Commitments (do not include OPEB):				
2002 QZAB	3	General Fund/Fund 56	General Fund/Fund 56	7,000,000
2005 QZAB	7	General Fund/Fund 56	General Fund/Fund 56	4,500,000
Lease Certificates (City of Santa Ana)	1	Fund 25	Fund 25	999,526
QZAB Solar Energy (COP)	21	Fund 40/Fund 56	Fund 40/Fund 56	28,745,000
TOTAL:				414,354,938

Type of Commitment (continued)	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	3,363,859	3,415,109	3,473,859	4,454,859
General Obligation Bonds	19,042,692	19,453,287	20,040,734	20,525,465
Supp Early Retirement Program	833,942			
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)	1,075,231	1,037,808	0	0
QZAB Solar Energy (COP)	1,535,039	1,440,950	1,441,536	1,442,105
Total Annual Payments:	26,476,756	25,973,147	25,582,122	27,048,422
Has total annual payment increased over prior year (2013-14)?		No	No	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 annual payments for the Certification of Participation issued in October 1999 for the construction of two elementary schools have increased for 2014-15 through 2016-17 and the debt payments are funded with Unrestricted General Fund. The annual payments for the General Obligation Bonds will be made by the Bond Interest and Redemption Fund with local revenues.

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

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

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

No

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

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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's continuation for certificated employees is a rolling 2 year cap at the lowest HMO.

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

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

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	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)	8,774,016.99	8,774,016.99	8,774,016.99
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	8,774,016.99	8,774,016.99	8,774,016.99
d. Number of retirees receiving OPEB benefits	825	825	825

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 District obtains an actuarial study report annually with the next scheduled as of June 30, 2014. The current report is dated as of June 30, 2013.

3. Self-Insurance Liabilities

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

17,640,021.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. Required contribution (funding) for self-insurance programs	5,581,350.00	5,581,350.00	5,581,350.00
b. Amount contributed (funded) for self-insurance programs	5,952,047.64	5,952,047.64	5,952,047.64

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) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,536.5	2,561.0	2,561.0	2,561.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

May 13, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

May 27, 2014

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date: Jan 01, 2014

End Date: Jun 30, 2016

5. Salary settlement:

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

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

Multiyear Agreement

Total cost of salary settlement	12,506,792	12,787,921	13,044,958
% change in salary schedule from prior year (may enter text, such as "Reopener")	6.1%	Reopener	Reopener

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

General Fund as well as other funds.

Negotiations Not Settled

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

2,627,571

7. Amount included for any tentative salary schedule increases

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
33,645,913	34,991,750	37,091,254
89.0%	89.0%	89.0%
8.0%	4.0%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
0	4,582,973	4,675,091
0.0%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
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) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	1,274.5	1,298.1	1,298.1	1,298.1

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.

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

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

Multiyear Agreement

Total cost of salary settlement	4,683,887	4,749,461	4,815,954
% change in salary schedule from prior year (may enter text, such as "Reopener")	6.1%	Reopener	Reopener

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

General fund as well as other funds.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	0	0	0

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	17,053,786	17,735,937	18,800,094
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year	6.5%	4.0%	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		

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	987,209	1,001,030
3. Percent change in step & column over prior year	0.0%	1.4%	1.4%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	186.9	191.9	191.9	191.9

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes	Yes
Total cost of salary settlement	1,479,716	1,509,458	1,539,798
% change in salary schedule from prior year (may enter text, such as "Reopener")	6.1%	Reopener	Reopener

Negotiations Not Settled

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

281,413

4. Amount included for any tentative salary schedule increases

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Amount included for any tentative salary schedule increases	0	0	0

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes	Yes
Total cost of H&W benefits	2,520,862	2,621,696	2,778,998
Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
Percent projected change in H&W cost over prior year	8.0%	4.0%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes	Yes
Cost of step and column adjustments	0	441,805	450,130
Percent change in step & column over prior year	0.0%	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

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. A5. The District has settled with both SAEA and CSEA bargaining units for an ongoing 4% salary raise retroactive to January 1, 2014 and an additional 2% effective July 1, 2014. This translates into approximately 6.08% salary raise in 2014-15 which is above a projected 0.85% COLA. A6. Health Benefits Authority was created to further protect and reduce employer contributions for the increasing cost of benefits. However, the District will pick up a one-time premium cost increase of approximately \$2.1 million in 2014-15 as part of the negotiation settlement with SAEA and CSEA. 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 is running a structural deficit in the budget year. A9. The Superintendent arrived in November 2013.

End of School District Budget Criteria and Standards Review



Santa Ana Unified School District



Richard L. Miller, Ph.D.
Superintendent



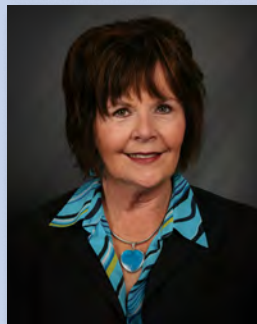
Stefanie P. Phillips, Ed.D.
Deputy Superintendent
Operations, CBO



David Haglund, Ed.D.
Deputy Superintendent
Educational Services



Mark McKinney
Associate Superintendent
Human Resources



Doreen Lohnes
Assistant Superintendent
Support Services



Joe Dixon
Assistant Superintendent
Facilities/Governmental
Relations



Dawn Miller
Assistant Superintendent
Secondary Education



Michelle Rodriguez, Ed.D.
Assistant Superintendent
Elementary Education

C
e
n
t
r
a
l

A
d
m
i
n
i
s
t
r
a
t
i
o
n



Santa Ana Unified School District

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

