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Orange County

Form	Description	Data Supp 2015-16	lied For: 2016-17
		Unaudited Actuals	Budget
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)9	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
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14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund	-	
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
		G	G
10	Special Reserve Fund for Capital Outlay Projects Tax Override Fund	9	- 0
-		G	G
	Debt Service Fund	<u> </u>	- 6
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31	Cafeteria Enterprise Fund		
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95	Student Body Fund		
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95A	Changes in Assets and Liabilities (Student Body)		
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Orange County Department of Education Orange County

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Form	Description	2015-16 2016-17 Unaudited Budget Actuals
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Unaudited Actuals
County Schr vrice Fund
Unrestrictet Restricted
Expenditures by Object

Orange County Dep ont of Education Orange County

			2015	2015-16 Unaudited Actuals	sli		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	81,640,923.50	6,028,847.65	87,669,771.15	65,174,802.00	5,794,527.00	70,969,329.00	-19.0%
2) Federal Revenue		8100-8299	10,952,220.38	13,640,575.11	24,592,795.49	1,522,037.00	13,025,705.00	14.547.742.00	-40.8%
3) Other State Revenue		8300-8599	7,732,894.92	19,767,643.83	27,500,538.75	4,576,787.00	22,609,124.00	27,185,911.00	-1.1%
4) Other Local Revenue		8600-8799	44,348,195.45	38,422,181.96	82,770,377.41	43,513,065.00	39,354,909.00	82,867,974.00	0.1%
5) TOTAL, REVENUES			144,674,234.25	77,859,248.55	222,533,482.80	114,786,691.00	80,784,265.00	195,570,956.00	-12.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	35,067,391.75	17,680,287.37	52,747,679.12	35,414,961.00	18,062,862.00	53,477,823.00	1.4%
2) Classified Salaries		2000-2999	31,228,550.52	21,417,240.74	52,645,791.26	32,850,508.00	22,072,342.00	54,922,850.00	4.3%
3) Employee Benefits		3000-3999	22,054,667.53	18,031,823.93	40,086,491.46	24,577,988.00	20,844,038.00	45,422,026.00	13.3%
4) Books and Supplies		4000-4999	4,465,046.97	2,109,782.43	6,574,829.40	6,984,027.00	5,018,481.00	12,002,508.00	82.6%
5) Services and Other Operating Expenditures		2000-2999	19,429,067.04	7,925,557.69	27,354,624.73	22,273,710.00	13,064,086.00	35,337,796.00	29.2%
6) Capital Outlay		6669-0009	1,263,253.42	204,212.33	1,467,465.75	2,010,159.00	603,752.00	2,613,911.00	78.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	12,679,154.56	1,004,066.20	13,683,220.76	2,602,146.00	2,850,594.00	5,452.740.00	-60.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,245,846.23)	5,614,905.59	(1,630,940.64)	(7,442,197.00)	5,832,132.00	(1,610,065.00)	-1.3%
9) TOTAL, EXPENDITURES			118,941,285.56	73,987,876.28	192,929,161.84	119,271,302.00	88,348,287.00	207,619,589.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			25,732,948.69	3 871,372.27	29,604,320.96	(4,484,611.00)	(7,564,022.00)	(12,048,633.00)	-140.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	00:0	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,403,600.02	980,735.00	2,384,335.02	397,123.00	980,735.00	1,377,858.00	-42.2%
2) Other Sources/Uses a) Sources		8930-8979	00:0	0.00	0.00	0.00	0.00	000	%0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,463,856.15)	8,463,856.15	00:00	(9,507,300.00)	9,507,300.00	0.00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	SES		(9,867,456.17)	7,483,121.15	(2,384,335.02)	(9,904,423.00)	8,526,565.00	(1,377,858.00)	-42.2%

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2015	2015-16 Unaudited Actuals	w		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,865,492.52	11,354,493.42	27,219,985.94	(14,389,034.00)	962,543.00	(13,426,491.00)	-149.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	83,631,150.50	18,860,304.88	102,491,455.38	99,496,643.02	30,214,798.30	129,711,441.32	26.6%
b) Audit Adjustments		9793	00.00	00.00	0.00	00.00	00.00	00.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,631,150.50	18,860,304.88	102,491,455.38	99,496,643.02	30,214,798.30	129,711,441.32	26.6%
d) Other Restatements		9795	00:00	0.00	00:0	00.00	00.00	00:00	%0.0
e) Adjusted Beginning Balance (F1c + F1d)			83,631,150.50	18,860,304.88	102,491,455.38	99,496,643.02	30,214,798.30	129,711,441.32	26.6%
2) Ending Balance, June 30 (E + F1e)			99,496,643.02	30,214,798.30	129,711,441.32	85,107,609.02	31,177,341.30	116,284,950.32	-10.4%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	00.00	0.00	00.0	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	36,988.34	0.00	36,988.34	00.00	00:00	00:00	-100.0%
All Others		9719	00.00	0.00	00.00	00.00	0.00	00:00	0.0%
b) Restricted		9740	0.00	30,214,798.30	30,214,798.30	00.0	31,332,969.87	31,332,969.87	3.7%
c) Committed Stabilization Arrangements		9750	0.00	00:00	0.00	0.00	0.00	0.00	%0.0
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
d) Assigned									
Other Assignments		9780	72,909,780.68	00:0	72,909,780.68	57,452,214.80	00:0	57,452,214.80	-21.2%
ACCESS LCFF/LCAP Priorities	0000	9780	6 322 814 30		6.322.814.39				
Mandated Costs	0000	9780	6,312,082.65		6,312,082.65				
One-Time COE Discretionary	0000	9780	3,468,270.68		3,468,270.68				Service Servic
OCDE ERATE	0000	9780	2,631,627.59		2,631,627.59		and the second s		
CTEp (ROP)	0000	9780	2,286,190.80	7	2,286,190.80				
ACCESS Tier II	0000	9780	1,653,181.34		1,653,181.34				
One-Time COE LCAP	0000	9780	1,392,413.34		1,392,413.34				
Information Technology Bi-Tech	0000	9780	740 802 07		740 802 07				
Reserve Designated for Outdated Check	0000	9780	693.474.16		693.474.16		And the second s		
EISS Workshops	0000	9780	673,695.65		673,695.65				
Special Education JPA	0000	9780	499,254.25		499,254.25				
Special Schools Tier III	0000	9780	490,441.60		490,441.60				ALL STATES

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Orange County Der Orange County

Unaudited Actuals
County Schr rvice Fund
Unrestrictet Restricted
Expenditures by Object

			2015	2015-16 Unaudited Actuals	als		2016-17 Budget		
		Object	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% Diff
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	C & F
Time & Attendance	0000	9780	381,992.04		381,992.04				
ACCESS CHEP	0000	9780	371,100.00		371,100.00				
Various Other Designated Programs	0000	9780	365,542.37		365,542.37				
Reserve for Phone/Headset Replaceme	0000	9780	300,000,000		300,000,000				
Reserve for Security Firewall & Network	0000	9780	250,000.00		250,000.00				
Various Project Workshops	0000	9780	238,850.36		238,850.36				
AVID Workshops	0000	9780	203, 701.19		203,701.19				
Information Technology Imaging Service	0000	9780	203, 184.74		203, 184. 74				
Reserve for HVAC Upgrade/IDFx27s	0000	9780	180,000.00		180,000.00				
Various Workshops and Trainings	0000	9780	170,358.96		170,358.96				
Reserve for Dataware & Payroll Configu	0000	9780	160,000.00		160,000.00				
Reserve for Hardware & Maintenance fc	0000	9780	150,000.00		150,000.00				
College & Career Ready Consortium W	0000	9780	133,271.68		133,271.68				
Beginning Teacher Support Tier III	0000	9780	119,920.54		119,920.54				
Reserve for Email Archive Servers & Cc	0000	9780	118,000.00		118,000.00				
Inside the Outdoors	0000	9780	115,550.55		115,550.55				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	26,479,874.00	0.00	26,479,874.00	27,429,765.65	00:00	27,429,765.65	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	00:00	155,628.57	(155,628.57)	0.00	0.0%

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

		1900	204E 46 Hanneldison Anstrala			2046 47 D. J.		
		107	o-16 Unaudited Actua	20		ZOTO-1/ Budget		
Description Resource Codes	Object des Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
1) Cash a) in County Treasury	9110	112,347,402.51	37,001,983.13	149,349,385.64				
1) Fair Value Adjustment to Cash in County Treasury	9111	00:0	0.00	0.00				
b) in Banks	9120	00:0	2,634.00	2,634.00				
c) in Revolving Fund	9130	70,000.00	00.00	70,000.00				
d) with Fiscal Agent	9135	00.0	0.00	0.00				
e) collections awaiting deposit	9140	159,340.03	85,095.03	244,435.06				
2) Investments	9150	00:00	0.00	0.00				
3) Accounts Receivable	9200	10,310,562.97	2,196,453.82	12,507,016.79				
4) Due from Grantor Government	9290	229,185.95	4,167,959.46	4,397,145.41				
5) Due from Other Funds	9310	1,447,387.30	428,827.83	1,876,215.13				
6) Stores	9320	0.00	0.00	0.00				
7) Prepaid Expenditures	9330	36,988.34	0.00	36,988.34				
8) Other Current Assets	9340	1,144,254.37	0.00	1,144,254.37				
9) TOTAL, ASSETS		125,745,121.47	43,882,953.27	169,628,074.74				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	00.00	0.00	00.00				
2) TOTAL, DEFERRED OUTFLOWS		00.0	0.00	00.0				
I. LIABILITIES								
1) Accounts Payable	9500	11,544,896.63	4,139,574.36	15,684,470.99				
2) Due to Grantor Governments	0656	00.00	119,048.00	119,048.00				
3) Due to Other Funds	9610	14,642,141.85	4,316,755.49	18,958,897.34				
4) Current Loans	9640	0.00	0.00	0.00				
5) Unearned Revenue	9650	61,439.97	5,092,777.12	5,154,217.09				
6) TOTAL, LIABILITIES		26,248,478.45	13,668,154.97	39,916,633.42				
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	0696	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	0.00	00.0				
K. FUND EQUITY								
Ending Fund Balance, June 30				_				

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Unaudited Actuals
County Schr vrice Fund
Unrestrictet Restricted
Expenditures by Object

Orange County Der Int of Education Orange County

			2015	2015-16 Unaudited Actuals	ø		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
(must agree with line F2) (G9 + H2) - (I6 + J2)			99.496.643.02	30 214 798.30	129 711 441 32				

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

		2015	2015-16 Unaudited Actuals	ls		2016-17 Budget		
Description Resource Codes	Object les Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES								
Principal Apportionment State Aid - Current Year	8011	21,995,334.00	0.00	21,995,334.00	6,620,398.00	0.00	6,620,398.00	-69.9%
Education Protection Account State Aid - Current Year	8012	558,922.00	0.00	558,922.00	200,000.00	00.00	500,000.00	-10.5%
State Aid - Prior Years	8019	359,158.00	0.00	359,158.00	0.00	00:00	00.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	8021	557,485.57	00.0	557,485.57	557,485.00	0.00	557,485.00	0.0%
Timber Yield Tax	8022	10.91	0.00	10.91	12.00	00.00	12.00	10.0%
Other Subventions/In-Lieu Taxes	8029	00.00	00'0	00.00	00.0	00'0	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	80,611,465.14	00:0	80,611,465.14	80,359,714.00	00:0	80,359,714.00	-0.3%
Unsecured Roll Taxes	8042	2,718,037.83	00.00	2,718,037.83	2,623,568.00	00.00	2,623,568.00	-3.5%
Prior Years' Taxes	8043	1,816,237.50	0.00	1,816,237.50	1,814,422.00	00.0	1,814,422.00	-0.1%
Supplemental Taxes	8044	2,066,301.66	0.00	2,066,301.66	1,919,577.00	00.00	1,919,577.00	-7.1%
Education Revenue Augmentation Fund (ERAF)	8045	(202,885.53)	00:0	(202,885.53)	118,788.00	0.00	118,788.00	-158.5%
Community Redevelopment Funds (SB 617/699/1992)	8047	5,157,916.42	0.00	5,157,916.42	4,472,596.00	00.00	4,472,596.00	-13.3%
Penalties and Interest from Delinquent Taxes	8048	0.00	00:0	0.00	00.0	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	8070	00.0	00.00	00.00	00.0	0.00	0.00	%0.0
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	00.00	0.00	00.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	00.0	0.00	0.00	0.00	0.00	%0.0
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
Subtotal, LCFF Sources LCFF Transfers		115,637,983.50	00:0	115,637,983.50	98,986,560.00	0.00	98,986,560.00	-14.4%
Unrestricted LCFF Transfers - Current Year 0000	8091	(469,508.00)		(469,508.00)	(522,520.00)		(522,520.00)	11.3%
All Other LCFF Transfers - Current Year	8091	(553,012.00)	0.00	(553,012.00)	(500,000.00)	00.0	(500,000.00)	-9.6%
Transfers to Charter Schools in Lieu of Property Taxes	9608	121,084.00	0.00	121,084.00	0.00	0.00	0.00	-100.0%
Tran	8097	(33,095,624.00)	6.028,847.65	(27,066,776.35)	(32,789,238.00)	5,794,527.00	(26,994 711.00)	-0.3%
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Orange County Der Orange County

Unaudited Actuals County Schr rvice Fund Unrestricter, Restricted Expenditures by Object

			2015	2015-16 Unaudited Actuals	ıls		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	00.00	0.0%
TOTAL, LCFF SOURCES			81,640,923.50	6,028,847.65	87,669,771.15	65,174,802.00	5,794,527.00	70,969,329.00	-19.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	00.0	00:0	00:0	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,398,099.00	1,398,099.00	00:00	1,398,399.00	1,398,399.00	0.0%
Special Education Discretionary Grants		8182	0.00	544,346.64	544,346.64	0.00	538,628.00	538,628.00	-1.1%
Child Nutrition Programs		8220	0.00	230,198.18	230,198.18	0.00	230,000.00	230,000.00	-0.1%
Donated Food Commodities		8221	00.00	00.00	0.00	00:00	00.0	0.00	%0.0
Flood Control Funds		8270	0.00	00:00	00.00	00:00	00:00	0.00	%0.0
Wildlife Reserve Funds		8280	0.00	00:00	0.00	00:0	0.00	0.00	%0.0
FEMA		8281	0.00	00.00	0.00	0.00	00:00	0.00	0.0%
Interagency Contracts Between LEAs		8285	177,468.08	2,049,292.87	2,226,760.95	174,442.00	2,211,560.00	2,386,002.00	7.2%
Pass-Through Revenues from Federal Sources		8287	00.00	0.00	0.00	00.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		2,645,951.67	2,645,951.67		3,722,722.00	3,722,722.00	40.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		2,002,053.58	2,002,053.58		2,452,908.00	2,452,908.00	22.5%
NCLB: Title II, Part A, Teacher Quality	4035	8290		47,768.91	47,768.91		93,562.00	93,562.00	95.9%
NCLB: Title III, Immigrant Education Program	4201	8290		563.00	563.00		377.00	377.00	-33.0%

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

Orange County Department of Education Orange County

			2015	2015-16 Unaudited Actuals	s		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		132,855.88	132,855.88		124,688.00	124,688.00	-6.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	00:0		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030- 3199, 4036-4126, 4204, 5510	8290		436,496.12	436,496.12		577,870.00	577,870.00	32.4%
Vocational and Applied Technology Education	3500-3699	8290		73,052.00	73,052.00		73,052.00	73,052.00	%0.0
Safe and Drug Free Schools	3700-3799	8290		00:00	00.0		00:00	00:0	0.0%
All Other Federal Revenue	All Other	8290	10,774,752.30	4,079,897.26	14,854,649.56	1,347,595.00	1,601,939.00	2,949,534.00	-80.1%
TOTAL, FEDERAL REVENUE			10,952,220.38	13,640,575.11	24,592,795.49	1,522,037.00	13,025,705.00	14,547,742.00	-40.8%
OTHER STATE REVENUE Other State Apportionments									
ROC/P Entitlement Prior Years	0360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		00.0	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		256,075.98	256,075.98		00:00	00:00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	00.00	0.00	00.00	00.0	00.00	00.00	%0.0
All Other State Apportionments - Prior Years	All Other	8319	00:00	00.00	00.00	00.0	0.00	00:00	%0.0
Child Nutrition Programs		8520	00.0	19,929.17	19,929.17	0.00	22,500.00	22,500.00	12.9%
Mandated Costs Reimbursements		8550	6,632,201.00	0.00	6,632,201.00	3,346,975.00	00.00	3,346,975.00	-49.5%
Lottery - Unrestricted and Instructional Materials	ø	8560	875,927.46	302,392.16	1,178,319.62	1,011,360.00	296,184.00	1,307,544.00	11.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	00.00	00.00	00.00	0.00	0.00	00:00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	00.00	0.00	0.00	00:00	%0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	00.0	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	00.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		00:00	0.00	%0.0
Charter School Facility Grant	6030	8590		0.00	00:00		00:00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		761,629.96	761,629.96	を の の の の の の の の の の の の の の の の の の の	891,220.00	891,220.00	17.0%

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nt of Education

Orange County Der Orange County

Unaudited Actuals
County Schr rvice Fund
Unrestricter Restricted
Expenditures by Object

			2015	2015-16 Unaudited Actuals	IS		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
California Clean Energy Jobs Act	6230	8590		0.00	00.00		100,000.00	100,000.00	New
Career Technical Education Incentive Grant Program	6387	8590		00.00	0.00		3,395,837.00	3,395,837.00	New
American Indian Early Childhood Education	7210	8590		0.00	00.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		88,269.65	88,269.65		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	00.0		0.00	00.00	0.0%
Common Core State Standards Implementation	7405	8590		00.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	224,766.46	18,339,346.91	18,564,113.37	218,452.00	17,903,383.00	18,121,835.00	-2.4%
TOTAL, OTHER STATE REVENUE			7,732,894.92	19,767,643.83	27,500,538.75	4,576,787.00	22,609,124.00	27,185,911.00	-1.1%

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

Orange County Department of Education Orange County

			2015	2015-16 Unaudited Actuals	S		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									=
Other Restricted Levies Secured Roll		8615	0.00	0.00	00:0	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	00.00	0.00	00.00	00.00	00.00	%0.0
Prior Years' Taxes		8617	00.00	00.00	0.00	00:00	00.00	00.0	%0.0
Supplemental Taxes		8618	0.00	00.00	00.0	0.00	00.00	00.00	%0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	00:0	0.00	0.00	0.00	%0.0
Other		8622	00:00	00.0	0.00	00:0	00:0	00:0	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	211.63	2,187,462.85	2,187,674.48	108.00	1,200,000.00	1,200,108.00	-45.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	00.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	151,275.86	231,816.93	383,092.79	307,096.00	150,000.00	457,096.00	19.3%
Food Service Sales		8634	293,556.40	9,084.00	302,640.40	285,000.00	11,500.00	296,500.00	-2.0%
All Other Sales		8639	10,493.50	0.00	10,493.50	10,100.00	00.00	10,100.00	-3.7%
Leases and Rentals		8650	16,550.64	0.00	16,550.64	12,828.00	00.00	12,828.00	-22.5%
Interest		8660	846,724.55	0.00	846,724.55	766,675.00	00.00	766,675.00	-9.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,854.97	00.00	5,854.97	0.00	00:00	0.00	-100.0%
Fees and Contracts Adult Education Fees		8671	00:0	00:00	00.0	00.0	0.00	0.00	0.0%
Non-Resident Students		8672	00.0	00:00	00:0	00.0	00:00	00:00	%0.0
Transportation Fees From Individuals		8675	0.00	0.00	00.0	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,432,801.42	29,364,362.27	35,797,163.69	6,610,518.00	32,136,993.00	38,747,511.00	8.2%
Mitigation/Developer Fees		8681	0.00	0.00	00:00	0.00	0.00	00.00	%0.0
All Other Fees and Contracts		8689	3,429,932.53	571,153.47	4,001,086.00	4,661,250.00	570,600.00	5,231,850.00	30.8%
Other Local Revenue Plus: Misc Funds Non-LCFF California Dept of L ion SACS Financial Ret ig Software - 2016.2.0 File: fund-a (Rev 03/22/2016)				Page 10				Printed: 10/3/2016 6:46 PM	016 6:46 PM

Unaudited Actuals
County Schr rvice Fund
Unrestrictec Aestricted
Expenditures by Object

			2015	2015-16 Unaudited Actuals	8		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		1698	00:00	00:00	0.00	00:00	00:00	00:0	%0.0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	00:0	00:00	0.00	0.00	0.0%
All Other Local Revenue		6698	2,710,085.49	2,585,784.66	5,295,870.15	2,263,095.00	1,819,548.00	4,082,643.00	-22.9%
Tuition		8710	30,401,584.36	3,460,668.78	33,862,253.14	28,596,395.00	3,453,840.00	32,050,235.00	-5.4%
All Other Transfers In		8781-8783	49,124.10	0.00	49,124.10	0.00	0.00	00:00	-100.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		11,849.00	11,849.00		12,428.00	12,428.00	4.9%
From JPAs	6500	8793		0.00	00.0		0.00	00:00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	1678		00:0	00.0		00:0	0.00	0.0%
From County Offices	6360	8792		0.00	00.0		00.0	00.00	0.0%
From JPAs	6360	8793		00.00	00.0		00.0	00.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	00.00	00.0	0.00	00.0	00:0	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	00.0	00.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	00.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	00.00	0.00	0.00	0.00	00.00	0.00	%0.0
TOTAL, OTHER LOCAL REVENUE			44,348,195.45	38,422,181.96	82,770,377.41	43,513,065.00	39,354,909.00	82,867,974.00	0.1%
TOTAL, REVENUES			144,674,234.25	77,859,248.55	222,533,482.80	114,786,691.00	80,784,265.00	195,570,956.00	-12.1%

Orange County Department of Education Orange County

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

		201	2015-16 Unaudited Actuals	8		2016-17 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	27,430,821.06	9,830,180.00	37,261,001.06	27,040,685.00	10,019,727.00	37,060,412.00	-0.5%
Certificated Pupil Support Salaries	1200	216,960.40	2,510,845.15	2,727,805.55	424,920.00	2,424,542.00	2,849,462.00	4.5%
Certificated Supervisors' and Administrators' Salaries	1300	7,217,328.82	3,242,243.91	10,459,572.73	7,802,680.00	3,437,501.00	11,240,181.00	7.5%
Other Certificated Salaries	1900	202,281.47	2,097,018.31	2,299,299.78	146,676.00	2,181,092.00	2,327,768.00	1.2%
TOTAL, CERTIFICATED SALARIES		35,067,391.75	17,680,287.37	52,747,679.12	35,414,961.00	18,062,862.00	53,477,823.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	3,083,665.87	9,488,254.33	12,571,920.20	3,288,659.00	9,868,244.00	13,156,903.00	4.7%
Classified Support Salaries	2200	1,255,804.21	2,467,443.44	3,723,247.65	1,304,492.00	2,932,541.00	4,237,033.00	13.8%
Classified Supervisors' and Administrators' Salaries	2300	15,372,059.90	5,883,745.91	21,255,805.81	16,416,308.00	5,516,333.00	21,932,641.00	3.2%
Clerical, Technical and Office Salaries	2400	11,378,907.83	3,373,121.36	14,752,029.19	11,705,391.00	3,551,689.00	15,257,080.00	3.4%
Other Classified Salaries	2900	138,112.71	204,675.70	342,788.41	135,658.00	203,535.00	339,193.00	-1.0%
TOTAL, CLASSIFIED SALARIES		31,228,550.52	21,417,240.74	52,645,791.26	32,850,508.00	22,072,342.00	54,922,850.00	4.3%
EMPLOYEE BENEFITS	_							
STRS	3101-3102	3,504,596.13	5,160,365.09	8,664,961.22	4,180,727.00	6,791,160.00	10,971,887.00	26.6%
PERS	3201-3202	3,594,157.18	2,592,174.96	6,186,332.14	4,255,355.00	2,813,570.00	7,068,925.00	14.3%
OASDI/Medicare/Alternative	3301-3302	987,376.72	579,025.75	1,566,402.47	1,014,993.00	618,397.00	1,633,390.00	4.3%
Health and Welfare Benefits	3401-3402	12,309,860.16	8,758,224.38	21,068,084.54	13,578,055.00	9,696,775.00	23,274,830.00	10.5%
Unemployment Insurance	3501-3502	32,476.25	20,600.09	53,076.34	39,973.00	20,106.00	60,079.00	13.2%
Workers' Compensation	3601-3602	1,547,877.26	858,308.22	2,406,185.48	1,433,567.00	844,111.00	2,277,678.00	-5.3%
OPEB, Allocated	3701-3702	0.00	00.0	00.00	00:00	0.00	00.0	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	00:0	0.00	00.00	00:0	%0.0
Other Employee Benefits	3901-3902	78,323.83	63,125.44	141,449.27	75,318.00	59,919.00	135,237.00	-4.4%
TOTAL, EMPLOYEE BENEFITS		22,054,667.53	18,031,823.93	40,086,491.46	24,577,988.00	20,844,038.00	45,422,026.00	13.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	55,794.36	34,161.25	89,955.61	527,000.00	81,991.00	608,991.00	277.0%
Books and Other Reference Materials	4200	79,531.86	132,363.96	211,895.82	00.909,96	101,075.00	197,681.00	-6.7%
Materials and Supplies	4300	3,655,960.69	1,538,103.00	5,194,063.69	5,724,607.00	4,373,146.00	10,097,753.00	94.4%

California Dept of E ion SACS Financial Reposited Software - 2016.2.0 File: fund-a (Rev 03/22/2016)

Unaudited Actuals
County Schr inice Fund
Unrestrictei Restricted
Expenditures by Object

Orange County Der ant of Education Orange County

		2015	2015-16 Unaudited Actuals	SI		2016-17 Budget		
Description Resource Codes	Object odes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment	4400	460,822.67	118,914.10	579,736.77	407,814.00	147,769.00	555,583.00	-4.2%
Food	4700	212,937.39	286,240.12	499,177.51	228,000.00	314,500.00	542,500.00	8.7%
TOTAL, BOOKS AND SUPPLIES		4,465,046.97	2,109,782.43	6,574,829.40	6,984,027.00	5.018.481.00	12,002,508.00	82.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	4,460,427.55	2,848,550.92	7,308,978.47	4,352,922.00	8,518,243.00	12,871,165.00	76.1%
Travel and Conferences	5200	912,766.16	636,027.58	1,548,793.74	1,160,604.00	763,757.00	1,924,361.00	24.2%
Dues and Memberships	5300	216,846.99	18,658.68	235,505.67	278,304.00	10,950.00	289,254.00	22.8%
Insurance	5400 - 5450	309,307.00	00.0	309,307.00	500,000.00	0.00	500,000.00	61.7%
Operations and Housekeeping Services	2500	1,047,649.36	223,009.57	1,270,658.93	1,167,942.00	225,775.00	1,393,717.00	%2'6
Rentals, Leases, Repairs, and Noncapitalized Improvements	2600	7,284,423.77	958,022.72	8,242,446.49	7,920,082.00	881,254.00	8,801,336.00	6.8%
Transfers of Direct Costs	5710	(428,121.27)	428,121.27	00.0	(288,597.00)	288,597.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(327,294.02)	0.00	(327,294.02)	(303,200.00)	0.00	(303,200.00)	-7.4%
Professional/Consulting Services and Operating Expenditures	5800	5,051,362.34	2,612,559.14	7,663,921.48	6,603,987.00	2,236,765.00	8,840,752.00	15.4%
Communications	2900	901,699.16	200,607.81	1,102,306.97	881,666.00	138,745.00	1,020,411.00	-7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		19,429,067.04	7,925,557.69	27,354,624.73	22,273,710.00	13,064,086.00	35,337,796.00	29.2%

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2015	2015-16 Unaudited Actuals	S		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	78,456.59	0.00	78,456.59	0.00	00:00	00:00	-100.0%
Land improvements		6170	0.00	0.00	00:0	00:00	00:00	00:0	0.0%
Buildings and Improvements of Buildings		6200	35,412.68	82,449.55	117,862.23	110,000.00	106,503.00	216,503.00	83.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		9300	0.00	0.00	0.00	00:00	0.00	0.00	%0:0
Equipment		6400	884,803.72	23,633.85	908,437.57	1,875,159.00	481,249.00	2,356,408.00	159.4%
Equipment Replacement		6500	264,580.43	98,128.93	362,709.36	25,000.00	16,000.00	41,000.00	-88.7%
TOTAL, CAPITAL OUTLAY			1,263,253.42	204,212.33	1,467,465.75	2,010,159.00	603,752.00	2,613,911.00	78.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)	Costs)								
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	3,071,229.73	10,270.14	3,081,499.87	1,691,468.00	2,132,269.00	3,823,737.00	24.1%
State Special Schools		7130	0.00	0.00	00.0	0.00	00.0	00.0	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	00:0	00.0	0.00	00:0	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	00.00	0.00	00.00	00.00	%0.0
Payments to JPAs		7143	0.00	0.00	00.0	0.00	00:00	00:00	%0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	00.0	00:0	0.00	00:0	0.00	0.00	0.0%
To County Offices		7212	00.00	00.00	00:00	0.00	00:00	00.00	%0.0
To JPAs		7213	00.00	0.00	00.00	00.00	00:00	00:00	%0.0
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	ıments 6500	7221		0.00	0.00		00:00	0.00	0.0%
To County Offices	6500	7222		0.00	00.00		00.00	00:00	%0.0
To JPAs	6500	7223		0.00	0.00		00.00	00:00	%0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		00:00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		00.00	00:00	%0.0
To JPAs	6360	7223		0.00	0.00		0.00	00.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	24,057.09	24,057.09	0.00	144,791.00	144,791.00	501.9%
All Other Transfers		7281-7283	9,585,400.83	0.00	9,585,400.83	888,154.00	0.00	888,154.00	-90.7%

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Unaudited Actuals
County Schc vice Fund
Unrestricted Restricted
Expenditures by Object

		2015	2015-16 Unaudited Actuals	sli		2016-17 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others	7299	00:00	969,738.97	969,738.97	0.00	573,534.00	573,534.00	-40.9%
Debt Service Debt Service - Interest	7438	4,745.52	00:0	4,745.52	4,746.00	0.00	4,746.00	0.0%
Other Debt Service - Principal	7439	17,778.48	00.00	17,778.48	17,778.00	0.00	17,778.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		12,679,154.56	1,004,066.20	13,683,220.76	2,602,146.00	2,850,594.00	5,452,740.00	-60.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(5,614,905.59)	5,614,905.59	00:00	(5,832,132.00)	5,832,132.00	0.00	%0.0
Transfers of Indirect Costs - Interfund	7350	(1,630,940.64)	00:0	(1,630,940.64)	(1,610,065.00)	00.00	(1,610,065.00)	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(7,245,846.23)	5,614,905.59	(1,630,940.64)	(7,442,197.00)	5,832,132.00	(1,610,065.00)	-1.3%
TOTAL, EXPENDITURES		118,941,285.56	73,987,876.28	192,929,161.84	119,271,302.00	88,348,287.00	207,619,589.00	7.6%

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2015	2015-16 Unaudited Actuals	s		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN		2	ć	c c	c	ć	ć	Š	ò
From: Special Keserve Fund		7160	0.00	00.0	0.00	00.5	00.0	00.0	800
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	%0.0
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	282,538.02	0.00	282,538.02	397,123.00	0.00	397,123.00	40.6%
To: Special Reserve Fund		7612	1,121,062.00	00.0	1,121,062.00	0.00	0.00	00:00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	00.0	00:00	0.0%
Other Authorized Interfund Transfers Out		7619	00:0	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,403,600.02	980,735.00	2,384,335.02	397,123.00	980,735.00	1,377,858.00	-42.2%
OTHER SOURCES/USES SOURCES State Apportionments Financial Amortionments		8931	00.0	000	00.0	00.0	000	00.00	%0.0
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	00.00	0.00	0.00	00.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	00.00	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	00:00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	00.0	00.0	0.00	0.00	00:00	0.00	%0.0
Proceeds from Lease Revenue Bonds		8973	00:00	00.0	0.00	0.00	0.00	0.00	%0.0
All Other Financing Sources		8979	0.00	00.00	0.00	0.00	0.00	0.00	%0:0
(c) TOTAL, SOURCES			00.00	00.00	0.00	0.00	0.00	0.00	%0.0
USES Transfers of Flinds from									
Lapsed/Reorgan'→ed LEAs		7651	00:0	00:0	0.00	0.00	00:0	0.00	0.0%
California Dept of L SACS Financial Repairing Software - 2016.2.0 File: fund-a (Rev 03/22/2016)				Page 16				Printed: 10/3/2016 6:46 PM	016 6:46 PN

Unaudited Actuals
County Schonice Fund
Unrestricted
Expenditures by Object

Orange County Dep ont of Education Orange County

			2015	2015-16 Unaudited Actuals	ıls		2016-17 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Uses		7699	0.00	0.00	00.0	0.00	00.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	00:00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,390,196.18)	1,390,196.18	00:00	(1,866,592.00)	1,866,592.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(7,073,659.97)	7,073,659.97	0.00	(7,640,708.00)	7,640,708.00	0.00	%0.0
(e) TOTAL, CONTRIBUTIONS			(8,463,856.15)	8,463,856.15	00.0	(9,507,300.00)	9,507,300.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	s,		(9,867,456.17)	7,483,121.15	(2,384,335,02)	(9,904,423.00)	8,526,565.00	(1,377,858.00)	-42.2%

Unaudited Actuals	County School Service Fund	Unrestricted and Restricted	Expenditures by Function
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			2015	2015-16 Unaudited Actuals	S		2016-17 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
A. REVENUES									
1) LCFF Sources		8010-8099	81,640,923.50	6,028,847.65	87,669,771.15	65,174,802.00	5,794,527.00	70,969,329.00	-19.0%
2) Federal Revenue		8100-8299	10,952,220.38	13,640,575.11	24,592,795.49	1,522,037.00	13,025,705.00	14,547,742.00	-40.8%
3) Other State Revenue		8300-8599	7,732,894.92	19,767,643.83	27,500,538.75	4,576,787.00	22,609,124.00	27,185,911.00	-1.1%
4) Other Local Revenue		8600-8799	44,348,195.45	38,422,181.96	82,770,377.41	43,513,065.00	39,354,909.00	82,867,974.00	0.1%
5) TOTAL, REVENUES			144,674,234.25	77,859,248.55	222,533,482.80	114,786,691.00	80,784,265.00	195,570,956.00	-12.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		42,020,959.85	28,599,940.45	70,620,900.30	43,238,795.00	29,842,028.00	73,080,823.00	3.5%
2) Instruction - Related Services	2000-2999		33,083,257.46	25,455,090.15	58,538,347.61	39,013,481.00	35,651,161.00	74,664,642.00	27.5%
3) Pupil Services	3000-3999		5,819,607.87	11,569,945.69	17,389,553.56	6,122,712.00	12,330,860.00	18,453,572.00	6.1%
4) Ancillary Services	4000-4999		0.00	0.00	00.00	00.00	00.00	0.00	%0.0
5) Community Services	5000-5999		00.00	00.00	00.0	0.00	0.00	0.00	%0.0
6) Enterprise	6669-0009		0.00	0.00	0.00	0.00	0.00	0.00	%0.0
7) General Administration	7000-7999		15,780,833.32	5,635,611.59	21,416,444.91	17,829,651.00	5,832,132.00	23,661,783.00	10.5%
8) Plant Services	8000-8999		9,557,472.50	1,723,222.20	11,280,694.70	10,464,517.00	1,841,512.00	12,306,029.00	9.1%
9) Other Outgo	6666-0006	Except 7600-7699	12,679,154.56	1,004,066.20	13,683,220.76	2,602,146.00	2,850,594.00	5,452,740.00	-60.2%
10) TOTAL, EXPENDITURES			118,941,285.56	73,987,876.28	192,929,161.84	119,271,302.00	88,348,287.00	207,619,589.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)	B10)		25,732,948.69	3,871,372.27	29,604,320.96	(4,484,611.00)	(7,564,022.00)	(12,048,633.00)	-140.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	00:00	00:00	0.00	0.00	00:0	0.00	0.0%
b) Transfers Out		7600-7629	1,403,600.02	980,735.00	2,384,335.02	397,123.00	980,735.00	1,377,858.00	-42.2%
2) Other Sources/Uses a) Sources		8930-8979	00:00	0.00	0.00	00.00	00:00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	00.0	0.00	0.00	0.00	%0.0
3) Contributions		8980-8999	(8,463,856.15)	8,463,856.15	0.00	(9,507,300.00)	9,507,300.00	0.00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	s/uses		(9,867,456.17)	7,483,121.15	(2,384,335.02)	(9,904,423.00)	8,526,565.00	(1,377,858.00)	-42.2%

Orange County Deprove to Education
Orange County

Unaudited Actuals County Schr rvice Fund Unrestrictet Restricted Expenditures by Function

			2015-	2015-16 Unaudited Actuals	als		2016-17 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15 865 492.52	11,354,493.42	27,219,985.94	(14,389,034.00)	962,543.00	(13.426.491.00)	-149.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	83,631,150.50	18,860,304.88	102,491,455.38	99.496.643.02	30.214.798.30	129 711 441 32	26 A%
b) Audit Adjustments		9793	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,631,150.50	18,860,304.88	102,491,455.38	99,496,643.02	30,214,798.30	129,711,441.32	26.6%
d) Other Restatements		9795	00:00	0.00	0.00	00:00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,631,150.50	18,860,304.88	102,491,455.38	99,496,643.02	30,214,798.30	129,711,441.32	26.6%
2) Ending Balance, June 30 (E + F1e)			99,496,643.02	30,214,798.30	129,711,441.32	85,107,609.02	31,177,341.30	116,284,950.32	-10.4%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	70,000.00	00:0	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	00:00	00.0	0.00	00:00	00.00	00.00	0.0%
Prepaid Expenditures		9713	36,988.34	0.00	36,988.34	0.00	0.00	0.00	-100.0%
All Others		9719	00:00	00.0	0.00	0.00	0.00	00.0	0.0%
b) Restricted		9740	00.0	30,214,798.30	30,214,798.30	0.00	31,332,969.87	31,332,969.87	3.7%
c) Committed Stabilization Arrangements		9750	0.00	0.00	00:0	0.00	00.0	0.00	0.0%
Other Commitments (by Resource/Object)		9760	00:00	00.0	0.00	00:00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	72,909,780.68	0.00	72,909,780.68	57,452,214.80	0.00	57,452,214.80	-21.2%
ACCESS LCFF/LCAP Priorities	0000	9780	26,039,415.74		26,039,415.74				
ACCESS	0000	9780	6,322,814.39		6,322,814.39				
Mandated Costs	0000	9780	6,312,082.65	THE SHARE SHARE	6,312,082.65				
One-Time COE Discretionary	0000	9780	3,468,270.68		3,468,270.68				
OCDE ERATE	0000	9780	2,631,627.59		2,631,627.59				
CTEp (ROP)	0000	9780	2,286,190.80		2,286,190.80				
ACCESS Tier II	0000	9780	1,653,181.34		1,653,181.34				
One-Time COE LCAP	0000	9780	1,392,413.34		1,392,413.34				
Information Technology Bi-Tech	0000	9780	1,260,786.29		1,260,786.29				
Reserve Designated for Outdated Checl	0000	9780	710,892.97		710,892.97				
Medical Administrative Activities (MAA)	0000	9780	693,474.16		693,474.16				
EISS Workshops	0000	9780	673,695.65		673,695.65				

Unaudited
County School 8
Unrestricted an

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Function

			2018	2015-16 Unaudited Actuals	als		2016-17 Budget		
					Total Fund			Total Fund	% Diff
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
Special Education JPA	0000	9780	499,254.25		499,254.25				
Special Schools Tier III	0000	9780	490,441.60		490,441.60				
Time & Attendance	0000	9780	381,992.04		381,992.04				
ACCESS CHEP	0000	9780	371,100.00		371,100.00				
Various Other Designated Programs	0000	9780	365,542.37		365,542.37				
Reserve for Phone/Headset Replaceme	0000	9780	300,000,000	TOTAL PARTY AND	300,000,000				
Reserve for Security Firewall & Network	0000	9780	250,000.00		250,000.00				
Various Project Workshops	0000	9780	238,850.36		238,850.36				
AVID Workshops	0000	9780	203,701.19		203,701.19				
Information Technology Imaging Service	0000	9780	203,184.74	STREET, STREET	203, 184.74				
Reserve for HVAC Upgrade/IDFw27s	0000	9780	180,000.00		180,000.00				
Various Workshops and Trainings	0000	9780	170,358.96		170,358.96				
Reserve for Dataware & Payroll Configu	0000	9780	160,000.00		160,000.00				
Reserve for Hardware & Maintenance for	0000	9780	150,000.00		150,000.00				
College & Career Ready Consortium W	0000	9780	133,271.68		133,271.68				
Beginning Teacher Support Tier III	0000	9780	119,920.54		119,920.54				
Reserve for Email Archive Servers & Cc	0000	9780	118,000.00		118,000.00				Service Control
Inside the Outdoors	0000	9780	115,550.55		115,550.55				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	26,479,874.00	0.00	26,479,874.00	27,429,765.65	00:00	27,429,765.65	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	00:00	155,628.57	(155,628.57)	0.00	0.0%

Unaudited Actuals County School Service Fund Exhibit: Restricted Balance Detail

		2015-16	2016-17
Resource	Description	Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	814,134.73	405,511.73
6230	California Clean Energy Jobs Act	104,236.43	0.00
6264	Educator Effectiveness	637,959.00	487,959.00
6300	Lottery: Instructional Materials	1,231,753.08	1,158,893.08
6500	Special Education	2,414,693.95	2,003,920.95
6512	Special Ed: Mental Health Services	589,265.86	416,225.86
7810	Other Restricted State	8,994,650.69	8,994,650.69
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	7,099,183.00	9,816,202.00
9010	Other Restricted Local	8,328,921.56	8,049,606.56
Total, Restricted Balance	sted Balance	30,214,798.30	31,332,969.87

Unaudited Actuals Special Education Pass-Through Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	27,066,776.35	27,031,251.00	-0.1%
2) Federal Revenue		8100-8299	7,175,006.32	7,199,050.00	0.3%
3) Other State Revenue		8300-8599	3,292,066.95	2,414,315.00	-26.7%
4) Other Local Revenue		8600-8799	1,261,821.74	1,260,600.00	-0.1%
5) TOTAL, REVENUES			38,795,671.36	37,905,216.00	-2.3%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,216,780.73	37,639,624.00	-6.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40 216 780.73	37,639,624.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,421,109.37)	265,592.00	-118.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

Unaudited Actuals Special Education Pass-Through Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,421,109.37)	265,592.00	-118.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,791,522.29	10,370,412.92	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,791,522.29	10,370,412.92	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,791,522.29	10,370,412.92	-12.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			10,370,412.92	10,636,004.92	2.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Cash		5/11	0.00		
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	10,370,412.92	10,636,004.92	2.6%
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%
Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	10,753,297.20		
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	1,599,009.20		
4) Due from Grantor Government		9290	2,965,118.81		
5) Due from Other Funds		9310	16,928,821.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			32,246,246.96		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	21,542,236.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	333,597.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21,875,834.04		
. 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					
(must agree with line F2) (G9 + H2) - (I6 + J2)			10,370,412.92		

Unaudited Actuals Special Education Pass-Through Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	27,066,776.35	27,031,251.00	-0.19
TOTAL, LCFF SOURCES			27,066,776.35	27,031,251.00	-0.19
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	7,175,006.32	7,199,050.00	0.3%
TOTAL, FEDERAL REVENUE			7,175,006.32	7,199,050.00	0.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	(70,306.98)	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	3,362,373.93	2,414,315.00	-28.29
TOTAL, OTHER STATE REVENUE			3,292,066.95	2,414,315.00	-26.7%
OTHER LOCAL REVENUE					
Interest		8660	67,822.74	66,601.00	-1.8%
Net Increase (Decrease) in the Fair Value of Investr	nents	8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	1,193,999.00	1,193,999.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,261,821.74	1,260,600.00	-0.1%
OTAL, REVENUES			38,795,671.36	37,905,216.00	-2.3%

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Unaudited Actuals Special Education Pass-Through Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect	Costs)				
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	10,491,103.61	8,985,338.00	-14.4%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	29,713,828.12	28,654,286.00	-3.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	11,849.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		40,216,780.73	37,639,624.00	-6.4%
TOTAL. EXPENDITURES			40,216,780.73	37,639,624.00	-6.49

Unaudited Actuals Special Education Pass-Through Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	27,066,776.35	27,031,251.00	-0.1%
2) Federal Revenue		8100-8299	7,175,006.32	7,199,050.00	0.3%
3) Other State Revenue		8300-8599	3,292,066.95	2,414,315.00	-26.7%
4) Other Local Revenue		8600-8799	1,261,821.74	1,260,600.00	-0.1%
5) TOTAL, REVENUES			38,795,671.36	37,905,216.00	-2.3%
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%
3) 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	40,216,780.73	37,639,624.00	-6.4%
10) TOTAL, EXPENDITURES			40,216,780.73	37,639,624.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(1,421,109.37)	265,592.00	-118.7%
D. OTHER FINANCING SOURCES/USES					
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%

Unaudited Actuals Special Education Pass-Through Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,421,109.37)	265,592.00	-118.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,791,522.29	10,370,412.92	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,791,522.29	10,370,412.92	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,791,522.29	10,370,412.92	-12.1%
2) Ending Balance, June 30 (E + F1e)			10,370,412.92	10,636,004.92	2.6%
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	10,370,412.92	10,636,004.92	2.₺
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Special Education Pass-Through Fund Exhibit: Restricted Balance Detail

Orange County Department of Education Orange County

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Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private S	0.88	0.88
6500	Special Education	8,746,677.06	8,384,242.06
6512	Special Ed: Mental Health Services	1,623,734.98	2,251,761.98
Total, Restri	icted Balance	10,370,412.92	10,636,004.92

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,744,908.25	6,658,495.00	-1.3%
3) Other State Revenue		8300-8599	14,404,611.94	13,186,382.00	-8.5%
4) Other Local Revenue		8600-8799	471,600.56	532,300.00	12.9%
5) TOTAL, REVENUES			21,621,120.75	20,377,177.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	90,898.36	78,230.00	-13.9%
2) Classified Salaries		2000-2999	1,311,470.67	1,421,827.00	8.4%
3) Employee Benefits		3000-3999	593,936.50	633,475.00	6.7%
4) Books and Supplies		4000-4999	71,553.29	30,412.00	-57.5%
5) Services and Other Operating Expenditures		5000-5999	18,204,859.31	17,000,291.00	-6.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	1,630,940.64	1,610,065.00	-1.3%
9) TOTAL, EXPENDITURES			21,903,658.77	20,774,300.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(282,538.02)	(397,123.00)	40.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	282,538.02	397,123.00	40.6%
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			282,538.02	397,123.00	40.6%

Description	Resource Codes O	bject Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
S. ASSETS					
Cash a) in County Treasury		9110	5,458,139.27		
Fair Value Adjustment to Cash in County Treasury	y	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	4,056.94		
Due from Grantor Government		9290	1,610,776.08		
,		9310	819,255.77		
5) Due from Other Funds		9320	0.00		
6) Stores		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets		9340			
9) TOTAL ASSETS			7,892,228.06		
. DEFERRED OUTFLOWS OF RESOURCES		0.400	2.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	3,553,797.10		
2) Due to Grantor Governments		9590	1,546,653.81		
3) Due to Other Funds		9610	1,608,501.13		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,183,276.02		
6) TOTAL, LIABILITIES			7,892,228.06		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

escription	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
EDERAL 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	6,744,908.25	6,658,495.00	-1.3%
TOTAL, FEDERAL REVENUE			6,744,908.25	6,658,495.00	-1.3%
THER STATE REVENUE			Į.		
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,404,611.94	13,186,382.00	-8.5%
TOTAL, OTHER STATE REVENUE			14,404,611.94	13,186,382.00	-8.5%
THER 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	34,713.11	33,300.00	-4.1%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	325.72	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	436,561.73	499,000.00	14.3%
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			471,600.56	532,300.00	12.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	90,898.36	78,230.00	-13.99
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			90,898.36	78,230.00	-13.99
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	422,407.67	460,823.00	9.1%
Clerical, Technical and Office Salaries		2400	888,573.00	960,555.00	8.1%
Other Classified Salaries		2900	490.00	449.00	-8.4%
TOTAL, CLASSIFIED SALARIES			1,311,470.67	1,421,827.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,098.87	10,382.00	-26.4%
PERS		3201-3202	148,877.96	180,045.00	20.9%
OASDI/Medicare/Alternative		3301-3302	20,661.24	22,160.00	7.3%
Health and Welfare Benefits		3401-3402	375,029.12	384,015.00	2.49
Unemployment Insurance		3501-3502	693.85	747.00	7.7%
Workers' Compensation		3601-3602	29,449.96	31,506.00	7.0%
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	5,125.50	4,620.00	-9.9%
TOTAL, EMPLOYEE BENEFITS			593,936.50	633,475.00	6.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,929.00	4,000.00	-32.5%
Books and Other Reference Materials		4200	107.48	0.00	-100.0%
Materials and Supplies		4300	65,516.81	26,412.00	-59.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			71,553.29	30,412.00	-57.5%

Description R	esource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,609,950.19	1,640,778.00	-37.1%
Travel and Conferences		5200	198,272.93	177,373.00	-10.5%
Dues and Memberships		5300	560.00	977.00	74.5%
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	129,613.86	133,659.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	327,294.02	303,200.00	-7.4%
Professional/Consulting Services and Operating Expenditures		5800	14,938,128.67	14,742,704.00	-1.3%
Communications		5900	1,039.64	1,600.00	53.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES		18,204,859.31	17,000,291.00	-6.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
_and 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 Co.	sts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,630,940.64	1,610,065.00	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS		1,630,940.64	1,610,065.00	-1.3%
OTAL, EXPENDITURES			21,903,658.77	20,774,300.00	-5.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	282,538.02	397,123.00	40.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			282,538.02	397,123.00	40.6%
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					
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					
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	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			282,538.02	397,123.00	40.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,744,908.25	6,658,495.00	-1.3%
3) Other State Revenue		8300-8599	14,404,611.94	13,186,382.00	-8.5%
4) Other Local Revenue		8600-8799	471,600.56	532,300.00	12.9%
5) TOTAL, REVENUES			21,621,120.75	20,377,177.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		12,310,562.96	13,103,008.00	6.4%
2) Instruction - Related Services	2000-2999		7,876,143.61	5,975,205.00	-24.1%
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%
3) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,630,940.64	1,610,065.00	-1.3%
8) Plant Services	8000-8999		86,011.56	86,022.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,903,658.77	20,774,300.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(282,538.02)	(397,123.00)	40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	282,538.02	397,123.00	40.6%
a) Transfers In					
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			282,538.02	397,123.00	40.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			İ		
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.L
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%

Orange County Department of Education Orange County

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

30 10306 0000000 Form 12

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restr	icted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	133,004.64	129,037.00	-3.0%
5) TOTAL, REVENUES			1,155,524.64	1,151,557.00	-0.3%
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	200.00	Nev
5) Services and Other Operating Expenditures		5000-5999	35,859.28	365,151.00	918.3%
6) Capital Outlay		6000-6999	1,128,686.74	859,649.00	-23.8%
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			1,164,546.02	1,225,000.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9.021.38)	(73.443.00)	714.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	980,735.00	980,735.00	0.0%
a) Transfers In		8900-8929	980,735.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.07
Other Sources/Uses Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			980,735.00	980,735.00	0.09

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			971,713.62	907,292.00	-6.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,029,523.15	24,001,236.77	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,029,523.15	24,001,236.77	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,029,523.15	24,001,236.77	4.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			24,001,236.77	24,908,528.77	3.8%
a) Nonspendable		0744	0.00	0.00	0.09/
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	24,001,236.77	24,908,528.77	3.8%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	23,947,561.37		
Fair Value Adjustment to Cash in County Treasury	1	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	13,665.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	155,641.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,116,868.53		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	115,631.76		
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			115,631.76		
. 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			24,001,236.77		
(must agree with line F2) (G9 + H2) - (I6 + J2)			Z7,001,Z30.71		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	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					
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%
Interest		8660	132,284.26	129,037.00	-2.5%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	720.38	0.00	-100.0%
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			133,004.64	129,037.00	-3.0%
TOTAL, REVENUES			1,155,524.64	1,151,557.00	-0.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	200.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	200.00	New

Description F	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	5600	35,859.28	162,151.00	352.2%
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	0.00	203,000.00	Nev
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		35,859.28	365,151.00	918.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,128,686.74	859,649.00	-23.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,128,686.74	859,649.00	-23.8%
THER 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 Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,164,546.02	1,225,000.00	5.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
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	0.09
USES					
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
			0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS					

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,004.64	129,037.00	-3.0%
5) TOTAL, REVENUES			1,155,524.64	1,151,557.00	-0.39
3. 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%
3) 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		1,164,546.02	1,225,000.00	5.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,164,546.02	1,225,000.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,021.38)	(73,443.00)	714.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	980,735.00	980,735.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			980,735.00	980,735.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			971,713.62	907,292.00	-6.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,029,523.15	24,001,236.77	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,029,523.15	24,001,236.77	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,029,523.15	24,001,236.77	4.2%
2) Ending Balance, June 30 (E + F1e)			24,001,236.77	24,908,528.77	3.8%
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	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	24,001,236.77	24,908,528.77	3.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orange County Department of Education Orange County

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

30 10306 0000000 Form 14

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		2015-16	2016-17	
Resource Description		Unaudited Actuals	Budget	
Total, Restr	icted Balance	0.00	0.00	

Unaudited Actuals Orange County Department of Educatio6pecial Reserve Fund for Other Than Capital Outlay Projects Orange County Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	137,453.97	131,861.00	-4.1%
5) TOTAL, REVENUES			137,453.97	131,861.00	-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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			137,453.97	131,861.00	-4.1%
D. OTHER FINANCING SOURCES/USES			107,400.01	101,001.00	1.17
1) Interfund Transfers					
a) Transfers In		8900-8929	1,121,062.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%
		0900-0999	1,121,062.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1, 12 1,002.00	0.00	-100.07

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,258,515.97	131,861.00	-89.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,137,476.33	24,395,992.30	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,137,476.33	24,395,992.30	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,137,476.33	24,395,992.30	5.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			24,395,992.30	24,527,853.30	0.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Stores					
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	4,274,297.00	4,274,297.00	0.0%
GASB 45ARC	0000	9780	4,274,297.00	15	
e) Unassigned/Unappropriated		9789	20,121,695.30	20,253,556.30	0.7%
Reserve for Economic Uncertainties		9109	20,121,085.30	20,253,556.30	0.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orange County

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	23,260,873.94		
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	14,056.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,121,062.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,395,992.30		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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	N		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,395,992.30		

Orange County

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	135,662.54	131,861.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	1,791.43	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			137,453.97	131,861.00	-4.1%
TOTAL, REVENUES			137,453.97	131,861.00	-4.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,121,062.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,121,062.00	0.00	-100.0%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			1,121,062.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	137,453.97	131,861.00	-4.1%
5) TOTAL, REVENUES			137,453.97	131,861.00	-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%
5) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			137,453.97	131,861.00	-4.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	1,121,062.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,121,062.00	0.00	-100.0%

Orange County

Unaudited Actuals Orange County Department of Educat&pecial Reserve Fund for Other Than Capital Outlay Projects Orange County Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,258,515.97	131,861.00	-89.5%
F. FUND BALANCE, RESERVES			1,230,000.0	10,100,100	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,137,476.33	24,395,992.30	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,137,476.33	24,395,992.30	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,137,476.33	24,395,992.30	5.4%
2) Ending Balance, June 30 (E + F1e)			24,395,992.30	24,527,853.30	0.5%
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	0.00	0.00	<i>v</i> .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	4,274,297.00	4,274,297.00	0.0%
GASB 45ARC	0000	9780	4,274,297.00	2	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	20,121,695.30	20,253,556.30	0.7%
reserve for Economic Uncertainties		3/03	20,121,030.00	20,200,000.00	0.170

Orange County Department of Education Orange County

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

30 10306 0000000 Form 17

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Resource Description		2015-16 Unaudited Actuals	2016-17 Budget	
Total, Restr	icted Balance	0.00	0.00	

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	(1,445,520.23)	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,717.90	33,404.00	5.3%
5) TOTAL, REVENUES			(1,413,802.33)	33,404.00	-102.4%
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	84,017.34	295,000.00	251.1%
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			84,017.34	295,000.00	251.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,497,819.67)	(261,596.00)	-82.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,497,819.67)	(261,596.00)	-82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,631,957.86	4,134,138.19	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,631,957.86	4,134,138.19	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,631,957.86	4,134,138.19	-26.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			4,134,138.19	3,872,542.19	-6.3%
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	4,134,138.19	3,872,542.19	-6.3%
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%
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
3. ASSETS					
Cash a) in County Treasury		9110	4,131,829.67		
Fair Value Adjustment to Cash in County Treasu	ıry	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	2,572.28		
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			4,134,401.95		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	263.76		
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			263.76		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	(1,445,520.23)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(1,445,520.23)	0.00	-100.0%
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	31,386.80	33,404.00	6.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	331.10	0.00	-100.0%
ther 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			31,717.90	33,404.00	5.3%
TOTAL, REVENUES			(1,413,802.33)	33,404.00	-102.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

Description Re	esource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES		0.00	0.00	0.09
CAPITAL OUTLAY					
Land		6100	77,887.67	195,000.00	150.49
I and Improvements		6170	0.00	0.00	0.09
uildings and Improvements of Buildings		6200	6,129.67	100,000.00	1531.49
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	0.09
TOTAL, CAPITAL OUTLAY			84,017.34	295,000.00	251.19
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	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)		0.00	0.00	0.09
(AL, EXPENDITURES			84,017.34	295,000.00	251.19

Unaudited Actuals County School Facilities Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NTERFUND 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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates		•			
of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
ontributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Unaudited Actuals County School Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	(1,445,520.23)	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,717.90	33,404.00	5.3%
5) TOTAL, REVENUES	-		(1,413,802.33)	33,404.00	-102.4%
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		84,017.34	295,000.00	251.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			84,017.34	295,000.00	251.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,497,819.67)	(261,596.00)	-82.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

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Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,497,819.67)	(261,596.00)	-82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,631,957.86	4,134,138.19	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,631,957.86	4,134,138.19	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,631,957.86	4,134,138.19	-26.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			4,134,138.19	3,872,542.19	-6.3%
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	4,134,138.19	3,872,542.19	-6.3%
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%

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
7710	State School Facilities Projects	4,134,138.19	3,872,542.19
Total, Restric	cted Balance	4,134,138.19	3,872,542.19

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2,109,456.93	2,040,952.00	-3.2%
5) TOTAL, REVENUES			2,109,456.93	2.040.952.00	-3.2%
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	9,264.22	10,000.00	7.9%
5) Services and Other Operating Expenditures		5000-5999	785,586.45	890,100.00	13.3%
6) Capital Outlay		6000-6999	81,379.71	195,000.00	139.6%
.) 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			876,230.38	1,095,100.00	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,233,226.55	945,852.00	-23.3%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,889,575.00	800,000.00	-72.3%
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			(2,889,575.00)	(800,000.00)	-72.3%

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Orange County Department of Education Orange County

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,656,348.45)	145,852.00	-108.8%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	3,988,364.07	2,332,015.62	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,988,364.07	2,332,015.62	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,988,364.07	2,332,015.62	-41.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,332,015.62	2,477,867.62	6.3%
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	2,332,015.62	2,477,867.62	6.3%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	1,100,867.08		
Fair Value Adjustment to Cash in County Treasur	y	9111	0.00		
b) in Banks	•	9120	2,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,275,647.32		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
Accounts Receivable		9200	145,925.92		
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		
") TOTAL ASSETS		0040	2,524,440.32		
H. DEFERRED OUTFLOWS OF RESOURCES			2,024,440.02		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
			0.00		
LIABILITIES		0500	400 404 70		
1) Accounts Payable		9500	192,424.70		
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			192,424.70		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,332,015.62		

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	0.09
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	2,064,342.09	2,006,850.00	-2.89
Interest		8660	9,403.10	10,002.00	6.49
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	72.51	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	35,639.23	24,100.00	-32.49
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,109,456.93	2,040,952.00	-3.29
TOTAL, REVENUES			2,109,456.93	2,040,952.00	-3.29

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
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	0.09
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%
PEB, 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	9,264.22	10,000.00	7.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,264.22	10,000.00	7.9%

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description R	esource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	180,936.01	199,900.00	10.59
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	239,090.68	260,500.00	9.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and		5800	365,559.76	429,700.00	17.59
Operating Expenditures					_
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES		785,586.45	890,100.00	13.39
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	81,379.71	195,000.00	139.69
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			81,379.71	195,000.00	139.69
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	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)		0.00	0.00	0.09
TOTAL, EXPENDITURES			876,230.38	1,095,100.00	25.09

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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	2,889,575.00	800,000.00	-72.3
(b) TOTAL, INTERFUND TRANSFERS OUT			2,889,575.00	800,000.00	-72.3

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object Orange County Department of Education Orange County

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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					
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					
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)			(2,889,575.00)	(800,000.00)	-72.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2,109,456.93	2,040,952.00	-3.2%
5) TOTAL, REVENUES			2,109,456.93	2,040,952.00	-3.2%
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		876,230.38	1,095,100.00	25.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			876,230.38	1,095,100.00	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,233,226.55	945,852.00	-23.3%
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,889,575.00	800,000.00	-72.3%
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			(2.889,575.00)	(800,000.00)	-72.3%

Unaudited Actuals Orange County Department of Education Orange County Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,656,348.45)	145,852.00	-108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,988,364.07	2,332,015.62	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,988,364.07	2,332,015.62	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,988,364.07	2,332,015.62	-41.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,332,015.62	2,477,867.62	6.3%
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	٥.٢
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	2,332,015.62	2,477,867.62	6.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restric	cted Balance	0.00	0.00

Page 1

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	5,975.17	5,300.00	-11.3%
5) TOTAL, REVENUES			5.975.17	5,300.00	-11.3%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,317,425.00	845,200.00	-63.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,317,425.00	845,200.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,311,449.83)	(839,900.00)	-63.7%
O. OTHER FINANCING SOURCES/USES					
interfund Transfers a) Transfers In		8900-8929	2,889,575.00	800,000.00	-72.3%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
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			2,889,575.00	800,000.00	-72.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			578,125,17	(39.900.00)	-106.9%
F. FUND BALANCE, RESERVES			010,120.17	(00,000.00)	100.07
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	984,019.81	1,562,144.98	58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			984,019.81	1,562,144.98	58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,019.81	1,562,144.98	58.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,562,144.98	1,522,244.98	-2.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
_		9712	0.00		
Stores		9/12	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	1,562,144.98	1,522,244.98	-2.6%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
B. ASSETS					
Cash a) in County Treasury		9110	903,626.62		
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	657,972.30		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	546.06		
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			1,562,144.98		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,562,144.98		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	5,974.88	5,300.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.29	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,975.17	5,300.00	-11.3%
TOTAL, REVENUES			5,975.17	5,300.00	-11.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Pebt Service					
Debt Service - Interest		7438	467,425.00	445,200.00	-4.8%
Other Debt Service - Principal		7439	1,850,000.00	400,000.00	-78.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		2,317,425.00	845,200.00	-63.5%
TOTAL, EXPENDITURES			2,317,425.00	845,200.00	-63.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,889,575.00	800,000.00	-72.3%
(a) TOTAL, INTERFUND TRANSFERS IN			2,889,575.00	800,000.00	-72.3%
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					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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					
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%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,975.17	5,300.00	-11.39
5) TOTAL, REVENUES			5,975.17	5,300.00	-11.39
3. 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%
গ) 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	2,317,425.00	845,200.00	-63.5%
10) TOTAL, EXPENDITURES			2,317,425.00	845,200.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(2,311,449.83)	(839,900.00)	-63.7%
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	2,889,575.00	800,000.00	-72.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			2,889,575.00	800,000.00	-72.3%

Unaudited Actuals Debt Service Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			578,125.17	(39,900.00)	-106.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	984,019.81	1,562,144.98	58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			984,019.81	1,562,144.98	58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,019.81	1,562,144.98	58.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,562,144.98	1,522,244.98	-2.6%
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	0.00	0.00	7.0
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	1,562,144.98	1,522,244.98	-2.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Debt Service Fund Exhibit: Restricted Balance Detail

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Resource Description	2015-16 Unaudited Actuals	2016-17 Budget	
Total, Restricted Balance	0.00	0.00	

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2,032,294.03	1,996,611.00	-1.8%
5) TOTAL, REVENUES			2,032,294.03	1,996,611.00	-1.8%
B. EXPENSES					
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	1,658,917.70	1,314,132.00	-20.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	101,978.24	100,000.00	-1.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			1,760,895.94	1,414,132.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			271,398.09	582,479.00	114.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN						
NET POSITION (C + D4)			271,398.09	582,479.00	114.69	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	3,494,291.15	3,765,689.24	7.8%	
b) Audit Adjustments		9793	0.00	0.00	0.09	
c) As of July 1 - Audited (F1a + F1b)			3,494,291.15	3,765,689.24	7.89	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			3,494,291.15	3,765,689.24	7.8%	
2) Ending Net Position, June 30 (E + F1e)			3,765,689.24	4,348,168.24	15.5%	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	3,765,689.24	4,348,168.24	15.5%	
b) Restricted Net Position		9797	0.00	0.00	0.0%	
c) Unrestricted Net Position		9790	0.00	0.00	0.0%	

Description R	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
3. ASSETS					
Cash a) in County Treasury		9110	3,982,000.96		
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	203,720.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,265.93		
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		0440	0.00		
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			4,187,986.89		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LIABILITIES					
1) Accounts Payable		9500	422,297.65		
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		
Long-Term Liabilities A) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			422,297.65		
JEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			3,765,689.24		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,473.56	20,599.00	-4.1%
Net Increase (Decrease) in the Fair Value of Investigation	stments	8662	230.47	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,010,590.00	1,976,012.00	-1.7%
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			2,032,294.03	1,996,611.00	-1.8%
TOTAL, REVENUES			2,032,294.03	1,996,611.00	-1.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
ASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,658,917.70	1,314,132.00	-20.8%
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			1,658,917.70	1,314,132.00	-20.8%
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 Resour	rce Codes Object C	odes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services	510		0.00	0.00	0.09
Travel and Conferences	520)	0.00	0.00	0.09
Dues and Memberships	530)	0.00	0.00	0.09
Insurance	5400-5	450	0.00	0.00	0.09
Operations and Housekeeping Services	5500)	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	560		0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750)	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800)	101,978.24	100,000.00	-1.99
Communications	5900)	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			101,978.24	100,000.00	-1.99
DEPRECIATION					
Depreciation Expense	690)	0.00	0.00	0.09
TOTAL, DEPRECIATION			0.00	0.00	0.09
TOTAL, EXPENSES			1,760,895.94	1.414.132.00	-19.79

Description R	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(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%
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%
AL, OTHER FINANCING SOURCES/USES 0+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2,032,294.03	1,996,611.00	-1.8%
5) TOTAL, REVENUES			2,032,294.03	1,996,611.00	-1.8%
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		1,760,895.94	1,414,132.00	-19.7%
7) General Administration	7000-7999		0.00	0.00	0.4
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			1,760,895.94	1,414,132.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			271,398.09	582,479.00	114.6%
D. OTHER FINANCING SOURCES/USES					
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		8930-8979	0.00	0.00	0.0%
a) Sources 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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			271,398.09	582,479.00	114.69
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,494,291.15	3,765,689.24	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			3,494,291.15	3,765,689.24	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,494,291.15	3,765,689.24	7.8%
2) Ending Net Position, June 30 (E + F1e)			3,765,689.24	4,348,168.24	15.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,765,689.24	4,348,168.24	15.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Net Position Detail

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		2015-16	2016-17
Resource	Description	Unaudited Actuals	Budget
Total, Restr	icted Net Position	0.00	0.00

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	2015	-16 Unaudited	Actuals	2	016-17 Budg	et
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI						
and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA	0.00			0.00	0.00	0.00
a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI						
d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) 7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	2015-	16 Unaudited	Actuals	2	016-17 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	530.97	518.72	518.72	391.00	391.00	391.00
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	2,247.80	2,235.50	2,235.50	1,845.00	1,845.00	1,845.00
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	2,778.77	2,754.22	2,754.22	2,236.00	2,236.00	2,236.00
2. District Funded County Program ADA						
a. County Community Schools	3,602.95	3,259.08	3,602.95	3,375.00	3,375.00	3,375.00
b. Special Education-Special Day Class	375.90	378.13	375.90	393.03	393.03	393.03
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	39.46	39.46	39.46	39.77	39.77	39.77
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	4,018.31	3,676.67	4,018.31	3,807.80	3,807.80	3,807.80
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	6,797.08	6,430.89	6,772.53	6,043.80	6,043.80	6,043.80
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	475,920.36	474,803.37	474,803.37	478,870.34	478,870.34	478,870.34
6. Charter School ADA				- E - E		
(Enter Charter School ADA using				1 TE 18 3 SEE 1		
Tab C. Charter School ADA)			Br Carrie	ELLY LAND		100 DE

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,	2015-	16 Unaudited	Actuals	2	016-17 Budge	et
				Estimated P-2	Estimated	Estimated
C. CHARTER SCHOOL ADA	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
Authorizing LEAs reporting charter school SACS financia	I data in their Fur	id 01, 09, or 62 u	se this workshee	t to report ADA fo	or those charters	schools
Charter schools reporting SACS financial data separately						
FUND 01: Charter School ADA corresponding to SA	CS financial da	a reported in E	and 01			
	Co illianciai ua	a reported in re	ilia vi.			
Total Charter School Regular ADA Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	40.39	52.52	40.39	264.00	264.00	264.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI d. Special Education Extended Year						
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)	40.39	52.52	40.39	264.00	264.00	264.00
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	40.39	52.52	40.39	264.00	264.00	264.00
FUND 09 or 62: Charter School ADA corresponding	to SACS financi	al data reported	l in Fund 09 or l	und 62.		
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative			,			
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c) 7. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
Other County Operated Programs: Opportunity Schools and Full Day						
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 C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62		50 50	40.00			
(Sum of Lines C4 and C8)	40.39	52.52	40.39	264.00	264.00	264.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities: Capital assets not being depreciated: Land	28.641.314.57		28,641,314.57			28.641.314.57
Work in Progress	4,850,569.29	55,059.71	4,905,629.00			4.905.629.00
Total capital assets not being depreciated	33,491,883.86	55,059.71	33,546,943.57	00.00	00:0	33,546,943.57
Capital assets being depreciated: Land Improvements	4,511,925.09		4,511,925.09			4.511.925.09
Buildings	78,380,187.53	(15,733.53)	78,364,454.00			78.364.454.00
Equipment	12,440,158.30	375,049.70	12,815,208.00	584,742.55	69,047.77	13,330,902.78
Total capital assets being depreciated	95,332,270.92	359,316.17	95,691,587.09	584,742.55	69,047.77	96,207,281.87
Accumulated Depreciation for:	20 444 404	00 970 0077	200 071			
Land improvements	(2,414,401.00)	(100,273.00)	(2,002,730.00)			(2,602,756.00)
Bulldings	(7 720 444 74)	(2,149,664.00)	(00,342,307.00)		1110 125 000	(22,942,507.00)
Total account Letter Letter	(47.99,444.74)	(300,000,000)	0,004,990.00	000	440 451 001	(0,340,303.00)
Total capital assets being depreciated net	64.395.702.18	(2.914.376.09)	61 481 326 09	584 742 55	(49.387.23)	62 115 455 87
Governmental activity capital assets net	97 887 586 04	(2 859 316 38)	95 028 269 66	584 742 55	(49.387.23)	05, 110, 100.00 05, 662, 300, 44
Covering activity capital assets, 160	10:000, 100, 10	(5,000,010,00)	00,020,200,00	20.34	(07.100,64)	90,002,033.44
Business-Type Activities: Capital assets not being depreciated: Land			0.00			0.00
Work in Progress			00.0			00.00
Total capital assets not being depreciated	00:00	00:00	0.00	0.00	0.00	00:00
Capital assets being depreciated: Land Improvements			0.00			0.00
Buildings			0.00			00:00
Equipment			0.00			0.00
Total capital assets being depreciated	00:00	00:00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:			c c			c c
Buildings			00.0			00.0
			000			000
Total accumulated depression	000	000	000	000	000	00.0
Total canifal assets being depreciated net	00.0	00.0	000	00.0	00.0	00.0
Business-type activity capital assets, net	00:00	0.00	0.00	0.00	0.00	00:0

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Unaudited Actuals FINANCIAL REPORTS 2015-16 Unaudited Actuals Summary of Unaudited Actual Data Submission

30 10306 0000000 Form CA

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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$1,238,420.04
	If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$93,939,779.20
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to	\$93,939,779.20
	Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	9.33%
	Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

Unaudited Actuals FINANCIAL REPORTS 2015-16 Unaudited Actuals County Office of Education Certification

30 10306 0000000 Form CA

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UNAUDITED AC	TUAL FINANCIAL REPORT:	
To the Superinte	endent of Public Instruction:	
		ORT. This report is hereby prepared and filed by the acation Code sections 41010 and 1628.
Signed	County Superintendent/Designee (Original signature required)	Date:
For additional inf	ormation on the unaudited actual	reports, please contact:
Renee Hendrick Name Associate Super Title (714) 966-4061	intendent, Administrative Serv	
Telephone rhendrick@ocde E-mail Address	.us	

Unaudited Actuals 2015-16 Unaudited Actuals Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	15,088,000.00		15,088,000.00		1,850,000.00	13,238,000.00	400.000.00
Capital Leases Payable			0.00			00:0	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		120,537,410.00	120,537,410.00			120,537,410.00	
Net OPEB Obligation	4,201,272.00	(65,676.00)	4,135,596.00	138,701.00		4,274,297.00	
Compensated Absences Payable	2,007,438.00	(270,304.00)	1,737,134.00		190,143.00	1,546,991.00	
Governmental activities long-term liabilities	21,296,710.00	120,201,430.00	141,498,140.00	138,701.00	2,040,143.00	139,596,698.00	400,000.00
Business-Type Activities:							
General Obligation Bonds Payable			00:00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			00:00	
Net Pension Liability			0.00			00'0	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	00:0	0.00	0.00	0.00	0.00	0.00	000

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inge County	County Office Approp	priations Limit Calc	ulations			Form GAN
		2015-16 Calculations			2016-17 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		2014-15 Actual			2015-16 Actual	
(2014-15 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT 1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column) 2. Other Services Portion of Prior Year Appropriations	107,204,302.39		107,204,302.39			93,939,779.20
Limit (Preload/Line D16d, PY column) 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT	107,204,302.39	0.00	0.00			93,939,779.20
(Lines A1 plus A2) PRIOR YEAR GANN ADA 4. Program ADA (Preload/Line B3, PY column)	3,370.02	0.00	3,370.02			2,806.74
5. Other ADA (Preload/Line B4, PY column)	478,402.45		478,402.45			474,803.37
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA ADJUSTMENTS TO PRIOR YEAR LIMIT 6. Reorganizations and Other Transfers 7. Temporary Voter Approved Increases	Adj	justments to 2014	-15	Adj	justments to 2015	16
Less: Lapses of Voter Approved Increases TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
Adjustments to Program Portion ([Lines A1 divided by A3] times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10) ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above) 12. Adjustments to Program ADA 13. Adjustments to Other ADA			0.00			0.00
B. CURRENT YEAR GANN ADA CURRENT YEAR PROGRAM ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)	20	15-16 Annual Rep	ort	201	6-17 Annual Estim	ate
Total County Program ADA (Form A, Line B1d)	2,754.22		2,754.22	2,236.00		2,236.00
2. Total Charter Schools ADA (Form A, Line C9)	52.52		52.52	264.00		264.00
Total Current Year ADA (Lines B1 through B2)	2,806.74	0.00	2,806.74	2,500.00	0.00 016-17 P2 Estimat	2,500.00
		2015-16 P2 Report		-	UIG-17 FZ ESUITAL	6
CURRENT YEAR OTHER ADA 4. Total District Gann ADA (District Form GANN, Line B3)			474,803.37			478,870.34
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		2015-16 Actual			2016-17 Budget	
Homeowners' Exemption (Object 8021)	557,485.57		557,485.57	557,485.00		557,485.00
2. Timber Yield Tax (Object 8022)	10.91		10.91	12.00		12.00
Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00 80,359,714.00		0.00 80,359,714.00
4. Secured Roll Taxes (Object 8041)	80,611,465.14 2,718,037.83		80,611,465.14 2,718,037.83	2,623,568.00		2,623,568.00
Unsecured Roll Taxes (Object 8042) Prior Years' Taxes (Object 8043)	1,816,237.50		1,816,237.50	1,814,422.00		1,814,422.00
7. Supplemental Taxes (Object 8044)	2,066,301.66		2,066,301.66	1,919,577.00		1,919,577.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(202,885.53)		(202,885.53)	118,788.00		118,788.00
Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	7,345,590.90		7,345,590.90	0.00 5,672,704.00		0.00 5,672,704.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625) 13. Parcel Taxes (Object 8621)	7,345,590.90		0.00	0.00		0.00
13. Parcel Faxes (Object 8621) 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF						
Taxes (Object 8629) (Only those for the above taxes) 16. Transfers to Charter Schools	0.00		0.00	0.00		0.00
in Lieu of Property Taxes (Object 8096) 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	95,033,327.98	0.00	121,084.00 95,033,327.98	93,066,270.00	0.00	93,066,270.00
1						

		2015-16 Calculations			2016-17 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62) 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 19. TOTAL LOCAL PROCEEDS OF TAXES						
(Lines C17 plus C18)	95,033,327.98	0.00	95,033,327.98	93,066,270.00	0.00	93,066,270.00
EXCLUDED APPROPRIATIONS	THE REAL PROPERTY.					
Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			1,459,044.72			1,549,777.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act 22. Unreimbursed Court Mandated Desegregation Costs 23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			1,459,044.72			1,549,777.00
STATE AID RECEIVED (Funds 01, 09, and 62) 25. LCFF - CY (objects 8011 and 8012)	22,554,256.00		22,554,256.00	7,120,398.00		7,120,398.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	359,158.00		359,158.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	22,913,414.00	0.00	22,913,414.00	7,120,398.00	0.00	7,120,398.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) 29. Total Interest and Return on Investments	222,533,482.80		222,533,482.80	195,570,956.00		195,570,956.00
(Funds 01, 09, and 62, objects 8660 and 8662) APPROPRIATIONS LIMIT CALCULATIONS	852,579.52	2015-16 Actual	852,579.52	766,675.00	2016-17 Budget	766,675.00
D. PRELIMINARY APPROPRIATIONS LIMIT					-	
Revised Prior Year Program Limit (Lines A1 plus A10) Inflation Adjustment			107,204,302.39 1.0382			93,939,779.20 1.0537
Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.8329			0.8907
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3) 5. Parient Bries Year Other Captions Limit 1. Continued Bries Year Other Captions Limit 2. Continued Bries Year Other Captions Limit 3. Continued Bries Year Other Captions Limit 4. Continued Bries Year Other Captions Limit 5. Continued Bries Year Other Captions Limit 6. Continued Bries Year Other Captions Limit 7. Continued Bries Year Other Captions Limit 8. Continued Bries Year Other Captions Limit 8. Continued Bries Year Other Captions Limit 8. Continued Bries Year Other Captions Limit 9. Continu			92,701,359.16			88,165,356.40
Revised Prior Year Other Services Limit (Lines A2 plus A11)			0.00		THE PART OF	0.00
6. Inflation Adjustment			1.0382			1.0537
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places) 8. PRELIMINARY OTHER SERVICES LIMIT			0.9925			1.0086
(Lines D5 times D6 times D7)			0.00			0.00
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			92,701,359.16			88,165,356.40
APPROPRIATIONS SUBJECT TO THE LIMIT 10. Local Revenues Excluding Interest (Line C19) 11. Preliminary State Aid Calculation			95,033,327.98			93,066,270.00
Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus						
D10 plus C24]; if negative, then zero) 12. Local Revenues in Proceeds of Taxes a. Interest Counting in Local Limit (Lines C29 divided by			0.00			0.00
[C28 minus C29] times [D10 plus D11a]) b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			365,495.94 95,398,823.92			366,273.18 93,432,543.18
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			0.00
14. Total Appropriations Subject to the Limit a. Local Revenues (Line D12b)			95,398,823.92			
b. State Subventions (Line D13) c. Less: Excluded Appropriations (Line C24)			0.00 1,459,044.72			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)		5	93,939,779.20			

Unaudited Actuals Fiscal Year 2015-16 County Office Appropriations Limit Calculations

30 10306 0000000 Form GANN

		2015-16 Calculations			2016-17 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero)			1,238,420.04			
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
16. Apply to Program and Other Services a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15) b. Other Services Portion of Adjustment (Lines D15 minus D16a)	1,238,420.04		1,238,420.04			
c. Final Program Portion of Limit (Lines D4 plus D16a) d. Final Other Services Portion of Limit			93,939,779.20			
(Lines D8 plus D16b) SUMMARY		2015-16 Actual	0.00		2016-17 Budget	(00 HI 000 HI
17. Adjusted Appropriations Limit (Lines D16c plus D16d)	7		93,939,779.20			88,165,356.40
18. Appropriations Subject to the Limit (Line D14d)			93,939,779.20			
Renee Hendrick, Associate Superintendent, Administrative Services		(714) 966-4061				
Gann Contact Person		Contact Phone Nu	mber			

art I - General Administrative Share of Plant Services Costs

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

A.

Salaries and Benefits - Other General Administration and Centralized Data Processing	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 7200-7700, goals 0000 and 9000)	12,223,199.55
Contracted general administrative positions not paid through payroll	
 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. 	3
 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. 	-

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)

133,256,762.29

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)

9.17%

art 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.

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.

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.

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A. Indirect Casts 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7800, objects 1000-5999, minus Line B9) 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 3. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999), goals 0000 and 9000, objects 1000-5999) 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) 5. Facilities Rents and Leases (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999) except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Fart II, Line A) b. Less: Abnormal or Mass Separation Costs (Fart II, Line B) 6. Total indirect Costs (Line A) 74 minus Line A7b) 7. Total Adjusted Indirect Costs (Line A) 10, 1000-1000-1000-1000-1000-1000-1000-	P	art III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Other General Administration, isses portion charged for restricted resources or specific goals (Function 7700, objects 1000-5999) minus Line 18)	A	Indirect Costs	
Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, bettes 1000-5999), minus Line B10) External Financial Audit. Single Audit (Function 7190, resources 0000-1999), goals 0000 and 9000, objects 1000-5999) A Staff Relations and Negotiations (Function 7120, resources 0000-1999), goals 0000 and 9000, objects 1000-5999) Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Lesses (portion relating to general administrative offices only) (Function 8700-700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Lesses (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Lesses (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and the resources of the second o		1. Other General Administration, less portion charged to restricted resources or specific goals	10,166,900.54
(Function 7700, objects 1000-5998, minus Line B10) S. External Financial Audit - Single Audit (Function 7190, resources 0000-1999), goals 0000 and 9000, objects 5000-5999) S. Staff Relations and Mopolitations (Function 7120, resources 0000-1999), goals 0000 and 9000, objects 1000-5999 except 5100, times Parl I, Line C) 515,448,98 Franti Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Parl I, Line C) 515,448,98 Facilities Rents and Lesses (portion relating to general administrative offices only) (Function 8700, resources 0000-1999), objects 1000-5999 except 5100, times Parl I, Line C) 7. Adjustment for Employment Separation Costs (Farl II, Line A) 8. Less: Normal Separation Costs (Farl II, Line B) 9. Carry-Forward Adjustment (Parl IV, Line F) 10. Total Adjusted Indirect Costs (Line A3 through A7a, minus Line A7b) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 7. Pupil Services (Functions 5000-5999, objects 1000-5999 except 5100) 7. Pupil Services (Functions 5000-5999, objects 1000-5999 except 5100) 7. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 8. Darry Services (Functions 5000-5999, objects 1000-5999 except 5100) 9. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 10. Contralized Data Processing (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-3999, objects 1000-5999, Functions 7200-7800, resources 0000-1999, all goals except 5100) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 11. Functions 7200-7600, resources 2000-9999, except 5100, minus Parl III, Line A) 12. Facilities Rents and Leases (ell except portion relating to general administrative offices) 13. Adjustment for Employment Separation Costs (Parl II, Line A) 14. Adult Education (Fund 11, funct			, ,
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 5. Plant Maintenance and Operations (prorition relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except \$100, times Part I, Line C) 5. Facilities Rents and Lesses (prorition relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (Part II, Line A) 8. Less: Abnormal or Mass Separation Costs (Part II, Line B) 9. 0.00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 10. Total Adjusted Indirect Costs (Lines A4 through A7a, minus Line A7b) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 7. 0.570,838.25 12. Instruction Fealated Services (Functions 2000-2999, objects 1000-5999 except 5100) 7. 0.570,838.25 13. Instruction Fealated Services (Functions 2000-2999, objects 1000-5999 except 5100) 7. 0.570,838.25 14. Administration (Functions 4000-4999, objects 1000-5999 except 5100) 7. 0.570,838.25 15. Instruction Fealated Services (Functions 2000-2999, objects 1000-5999 except 5100) 7. 0.570,838.25 16. Instruction Fealated Services (Functions 2000-2999, objects 1000-5999 except 5100) 17. Services (Functions 4000-4999, objects 1000-5999 except 5100) 18. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 19. Deard and Superintendent (Functions 7100-7180, objects 7100-7180, objects 7100-7191, objects 5000-5999, minus Part III, Line A3) 19. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-799, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7900, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7900, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7900, poly 11, 16, 16, 16, 16, 16, 16, 16, 16, 16,		(Function 7700, objects 1000-5999, minus Line B10) 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	5,004,577.35
goals 0000 and 9000, objects 1000-5999 except 5100, times Part I, Line C)			0.00
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 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) 7. Adjustment for Employment Separation Costs 8. Plus: Normal Separation Costs (Part II, Line B) 8. Total Indiract Costs (Lines At Process) 9. Carry-Forward Adjustment (Part IV, Line F) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indiract Costs (Line Ast Plus Line Ast) 10. Total Adjusted Indiract Costs (Line Ast Plus Line Ast) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 13. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 14. Annual Part Part Part Part Part Part Part Part			0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Parl I, Line C) 7. Adjustment for Employment Separation Costs 8. Plus: Normal Separation Costs (Parl II, Line A) 8. Less: Abnormal or Mass Separation Costs (Parl II, Line B) 9. Carry-Forward Adjustment (Parl IV, Line F) 9. Carry-Forward Adjustment (Parl IV, Line F) 10. Total Adjusted Indirect Costs (Line AB plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 7. 0,570,838.25 1. Instruction Facilities Services (Functions 2000-2999, objects 1000-5999 except 5100) 7. 0,570,838.25 1. Instruction Functions 1000-1999, objects 1000-5999 except 5100) 7. 0,570,838.25 1. Instruction Functions 2000-3999, objects 1000-5999 except 5100) 7. 0,570,838.25 1. Instruction Functions 2000-3999, objects 1000-5999 except 5100) 10. 2,929,126.01 10. Ancillary Services (Functions 2000-3999, objects 1000-5999 except 5100) 10. 2,929,126.01 11. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 10. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 10. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 10. Community Services (Functions 5000-5999, objects 1000-5999, objects 1000-5999, minus Parl III, Line A4) 10. Beard and Superintendent (Functions 7100-7180, objects 1000-5999) 11. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Functions 7200-7800, resources 2000-9999, objects 1000-5999; Functions 7200-7800, 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 7300-6999, all goals except 5100, spinus Parl III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 700-6999), objects 1000-5999, objects 1000-5999 except 5100, objects 1000-5999 except 5100) 10. Centralized Data Processing (5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (Part II, Line A) 8. Total Indirect Costs (Lines Al Through A7a, minus Line A7b) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 10. Total Adjusted Indirect Costs (Lines A1 brough A7a, minus Line A7b) 11. Total Adjusted Indirect Costs (Line A8 plus Line A9) 12. Carry-Forward Adjustment (Part IV, Line F) 13. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 14. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 15. Zaya, 25 15. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 17. Journally Services (Functions 2000-2999, objects 1000-5999 except 5100) 18. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 19. Community Services (Functions 4000-4999, objects 1000-5999 except 5100) 10. Community Services (Functions 4000-4999, objects 1000-5999 except 5100) 10. Community Services (Functions 6000, objects 1000-5999 except 5100) 10. Community Services (Functions 6000, objects 1000-5999 except 5100) 10. Community Services (Functions 6000, objects 1000-5999, except 5100) 10. Community Services (Functions 6000, objects 1000-5999, except 5100) 10. Community Services (Functions 6000, objects 1000-5999, except 5100) 10. Community Services (Functions 6000, objects 1000-5999, except 5100) 11. Community Services (Functions 6000, objects 1000-5999, except 5100) 12. Services (Functions 6000, objects 1000-5999, except 5100) 13. Adjustment for Services 2000-9999, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Functions 7200-7600, resources 2000-9999, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 2000-1999, all goals except 5100, minus Part III, Line A6) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 11. Flant Maintenance and			515,448.98
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Ahonomal or Mass Separation Costs (Part II, Line B) 0.00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 1. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 1. Total Indirect Costs (Line A8 plus Line A9) 1. Total Adjusted indirect Costs (Line A8 plus Line A9) 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-22999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 3000-3999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A6) 1. Adults ducation (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	450,601.27
b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 9. Sa28.34 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 5. Community Services (Functions 4000-4999, objects 1000-5999 except 5100) 6. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 7. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 5000 and 9000, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, and 9000 and 9000, and 9000 and 9000, and 9000 and 900			0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 16,137,528.14 9. Carry-Forward Adjustment (Part IV, Line F) 56,283.46 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 16,193,811.60 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 70,570,838.25 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 55,230,821.07 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 12,929,126.01 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 0.0 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 1,638,480.76 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 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 5100, minus			
10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 16,193,811.60			16,137,528.14
B. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 70,570,838.25 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 55,230,821.07 32,929,126.01 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 12,929,126.01 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 0.00			
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 70,570,838.25 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 55,230,821.07 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 12,991,26.01 4. Ancillary Services (Functions 6000-5999, objects 1000-5999 except 5100) 0.00 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 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) 1,638,480.76 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 2000-9999, objects 1000-5999; Function 7700, resources 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 5000, minus Part III, Line A5) 2,079,204.88 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 7000, objects 1000-5999 except 5100, minus Part III, Line A6) 4,919,826.33 12. Facilities Rents and Leases (all e		10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,193,811.60
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 55,230,821.07 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 12,929,126.01 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 0.7 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 1,638,480.76 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 2000-1999, all goals except 1000 and 9000, objects 1000-5999 (polyects 1000-5999) 3,414,823.77 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; Function 7700, resources 0000-1999, all goals except 5000, minus Part III, Line A6) 5,105,586.74 12. Facilities Rents and Leasses (all except portion relating to general administrative offices) (Functions 8700-6400, objects 1000-5999 except 5100) 5,105,586.74 12. Facilities Rents and Leasses (all except portion relating to gen	В.	Base Costs	
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line Ad) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9998, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 5. 105,586.74 5. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 5. Adjustment for Employment Separation Costs 6. Less: Normal Separation Costs (Part II, Line A) 6. Plus: Abnormal or Mass Separation Costs (Part II, Line A) 7. Dub. Plus: Abnormal or Mass Separation Costs (Part II, Line A) 8. Plus: Abnormal or Mass Separation Costs (Part II, Line A) 9. O.00 9. Thourdation (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 9. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 9. O.00 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and L		1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	70,570,838.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A6) 2. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 3. Adjustment for Employment Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 4. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 15, functions 1000-6999, 8100-8400, and 8700, objects 10		2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	55,230,821.07
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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 A6) 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) 13. Adjustment for Employment Separation Costs 14. Lease: Normal Separation Costs (Part II, Line A) 15. Plus: Abnormal or Mass Separation Costs (Part II, Line A) 16. Cafeteria (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 1		3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	12,929,126.01
6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 2. Adjustment for Employment Separation Costs (Part II, Line A) 3. Adjustment for Employment Separation Costs 3. Less: Normal Separation Costs (Part II, Line A) 4. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 17, functions 1000-6999, 8100-8400, and 8700, objec			
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs (Part II, Line A6) 14. Adjustment for Employment Separation Costs (Part II, Line B) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, mi			
minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 1000-59999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Eunction 7700, resources 0000-1999, all goals except 1000, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs 14. Adjustment for Employment Separation Costs (Part II, Line A) 15. Dilus Abnormal or Mass Separation Costs (Part II, Line B) 16. Cafeteria (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 173,551,475.75 184 Diluminary Proposed Indirect Cost Rate (For information only - not for use when claiming/recovering Indirect costs) (Line 88 divided by Line B18) 185 Diluminar			0.1
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, sinus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs (Part II, Line A) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 173,551,475.75 174. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/lic)			1 639 490 76
objects 5000-5999, minus Part III, Line A3) 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) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Eunctions 8100-8999; except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs (Part II, Line A) 14. Adult Education (Fund 188 separation Costs (Part II, Line B) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475,75 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when clai			1,050,400.70
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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) 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) 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) 13. Adjustment for Employment Separation Costs 14. Less: Normal Separation Costs (Part II, Line A) 15. Delus: Abnormal or Mass Separation Costs (Part II, Line B) 16. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 19. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			0.00
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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) 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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) 9.30%		9. Other General Administration (portion charged to restricted resources or specific goals only)	
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 except 5100, minus Part III, Line A5) 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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) 9.30% Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			3 414 823 77
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) 9.30%			5,111,02511
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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	0.070.004.00
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			2,079,204.88
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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			5 105 586 74
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			3,103,360.74
a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	4,919,826.33
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)		· · · · · · · · · · · · · · · · · · ·	
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			17,662,767.94
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 173,551,475.75 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) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)		·	0.00
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) 9.30% Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)		•	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)		18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	173,551,475.75
(Line A8 divided by Line B18) 9.30% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)	C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			0.000/
(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)		(Line A8 divided by Line B18)	9.30%
	D.		
(Line A10 divided by Line B18)			
		(Line A10 divided by Line B18)	9.33%

Unaudited Actuals 2015-16 Unaudited Actuals Indirect Cost Rate Worksheet

30 10306 0000000 Form ICR

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)	16,137,528.14
В.	Carry-fo	rward adjustment from prior year(s)	
	1. Carr	y-forward adjustment from the second prior year	6,977.12
	2. Carr	y-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-fo	ward adjustment for under- or over-recovery in the current year	
	1. Unde	er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (9.27%) times Part III, Line B18); zero if negative	56,283.46
	(app	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (9.27%) times Part III, Line B18) or (the highest rate used to ver costs from any program (9.27%) times Part III, Line B18); zero if positive	0.00
×	Prelimina	ary carry-forward adjustment (Line C1 or C2)	56,283.46
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA of the carry-	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA reforward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be an egative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that diustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	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:	not applicable
	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:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.	Carry-forv Option 2 c	vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	56,283.46

Approved indirect cost rate: 9.27%
Highest rate used in any program: 9.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
-		0.404.400.45	224,471.22	9.27%
01	3010	2,421,480.45	169,845.67	9.27%
01	3025	1,832,207.91	129,603.78	9.27%
01	3310	1,398,099.00	2,786.65	7.98%
01	3315	34,914.00	6,639.97	9.27%
01	3316	71,628.55	•	9.27%
01	3320	30,060.99	2,786.65	9.26%
01	3385	618,874.58	57,281.16	9.20%
01	3550	69,573.33	6,449.45	9.27%
01	4035	43,716.40	4,052.51	9.27%
01	4050	354,085.14	32,823.68	
01	4123	23,809.53	2,207.14	9.27%
01	4201	515.23	47.77	9.27%
01	4203	130,250.87	9,469.23	7.27%
01	5035	204,336.96	18,942.04	9.27%
01	5037	2,356,480.12	218,445.69	9.27%
01	5310	774,688.58	71,813.63	9.27%
01	5630	189,576.08	17,573.70	9.27%
01	5640	1,316,865.92	122,066.70	9.27%
01	5810	30,166.56	2,796.44	9.27%
01	6126	124,287.55	11,521.45	9.27%
01	6230	26,360.00	2,443.57	9.27%
01	6382	1,044,102.83	96,788.33	9.27%
01	6500	36,463,501.63	3,379,498.10	9.27%
01	6501	2,649.00	245.56	9.27%
01	6512	583,911.60	54,128.61	9.27%
01	6540	62,140.83	5,760.44	9.27%
01	6680	143,717.69	13,322.62	9.27%
01	6690	318,268.62	29,503.50	9.27%
01	7366	817,811.44	75,811.12	9.27%
01	7370	22,042.65	2,043.00	9.27%
01	7810	34,380.39	3,187.06	9.27%
01	9010	9,144,232.23	840,549.15	9.19%
12	5035	408,834.95	37,899.00	9.27%
12	5050	5,084,521.64	468,996.00	9.22%
12	5055	66,485.71	6,163.22	9.27%
12	5062	953,823.33	88,419.42	9.27%
12	6040	1,025,055.33	94,416.18	9.21%
12	6041	5,831,233.34	537,869.63	9.22%
12	6042	1,009,701.26	93,166.13	9.23%
12	6045	669.90	62.10	9.27%
12	6126	177,300.36	16,435.74	9.27%
12	6127	3,101,230.12	287,513.22	9.27%
14	0121	0,101,20112	•	

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: icr (Rev 03/16/2012)

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Unaudited Actuals

Orange County Department of Education Orange County Exhibit 2015-16 Unaudited Actuals

Exhibit A: Indirect Cost Rates Charged to Programs

30 10306 0000000 Form ICR

Eligible Expenditures

(Objects 1000-5999

Fund Resource except Object 5100)

Indirect Costs Charged (Objects 7310 and 7350)

Rate Used Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA	-	,			
Adjusted Beginning Fund Balance	9791-9795	14,324,606.58		1,088,887.24	15,413,493.82
State Lottery Revenue	8560	875.927.46	ENGELSKE STEEL	302,392.16	1,178,319.62
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
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)		15,200,534.04	0.00	1,391,279.40	16,591,813.44
B. EXPENDITURES AND OTHER FINANCI	NG USES			通知 學是 第一個	
Certificated Salaries	1000-1999	0.00			0.00
Classified Salaries	2000-2999	0.00			0.00
Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	17,581.14		114,991.97	132,573.11
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	22,549.89			22,549.89
 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			3,029.65	3,029.60
6. Capital Outlay	6000-6999	0.00		17,447.61	17,447.61
7. Tuition 8. Interagency Transfers Out	7100-7199	146,636.21			146,636.21
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00		24,057.09	24,057.09
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				MELL PRINCE
10. Debt Service	7400-7499	0.00		CHEST THE PARTY	0.00
11. All Other Financing Uses	7630-7699	0.00		PLEASURE FOR THE	0.00
12. Total Expenditures and Other Financin	g Uses				
(Sum Lines B1 through B11)		186,767.24	0.00	159,526.32	346,293.56
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	15,013,766.80	0.00	1,231,753.08	16.245.519.88

D. COMMENTS:

The funding was utilized for classroom digital technology to support the implementation of common core curriculum for special education, pass thru funding to CTEp (ROP) districts, and for a consultant to develop curriculum writing materials for the CTEp (ROP) 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)(B) 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.

		F	-d- 04 00	100	0045.40
Section I - Expenditures		Goals	Functions	Objects	2015-16 Expenditures
A. Total state, federal, and loca	l expenditures (all resources)	All	All	1000-7999	195,313,496.86
B. Less all federal expenditures (Resources 3000-5999, exce		Ail	All	1000-7999	12,630,580.87
C. Less state and local expending (All resources, except federal 1. Community Services		All	5000-5999	1000-7999	0.00
2. Capital Outlay		All except 7100-7199	All except 5000-5999	6000-6999	1,467,465.75
3. Debt Service		All	9100	5400-5450, 5800, 7430- 7439	22,524.00
4. Other Transfers Out		All	9200	7200-7299	10,579,196.89
5. Interfund Transfers Out		Alf	9300	7600-7629	2,384,335.02
6. All Other Financing Uses	3	All	9100 9200	7699 7651	0.00
7. Nonagency		7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,829,592.12
8. Tuition (Revenue, in lieu costs of services for whi	of expenditures, to approximate ch tuition is received)				
		All	All	8710	33,862,253.14
Supplemental expenditu Presidentially declared d			entered. Must s in lines B, C D2.		
10. Total state and local exp	tion				
(Sum lines C1 through C	9)			1000-7143.	50,145,366.92
D. Plus additional MOE expend				7300-7439	
Expenditures to cover de (Funds 13 and 61) (If ne		All	All	minus 8000-8699	0.00
Expenditures to cover de	eficits for student body activities		entered. Must itures in lines		
E. Total expenditures subject to (Line A minus lines B and C1					132,537,549.07

Unaudited Actuals 2015-16 Unaudited Actuals

Orange County Department of Education No Child Left Behind Maintenance of Effort Expenditures Orange County

30 10306 0000000 Form NCMOE

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		2/40/10/1/2/1
		2,806.74
B. Expenditures per ADA (Line I.E divided by Line II.A)		47,221.17
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.)		
	139,182,837.75	41,300.30
 Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	139,182,837.75	41,300.30
B. Required effort (Line A.2 times 90%)	125,264,553.98	37,170.27
C. Current year expenditures (Line I.E and Line II.B)	132,537,549.07	47,221.17
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 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

Unaudited Actuals 2015-16 Unaudited Actuals

Orange County Department of Education Orange County No Child Left Behind Maintenance of Effort Expenditures

30 10306 0000000 Form NCMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0.0

Unaudited Actuals
2015-16
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents	uivalents		Classroom Units	m Units	Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 &	Pla (Fu	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	16,182,361.15	901,057.67	0.00	120.56	2,332,553.81	82.770.04	00'0
B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CUE	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							;
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	2.00	1.00		2.00	2.00	2.00	
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
Other Funds Description							
Adult Education (Fund 11)			TOTAL PROPERTY.			The second second	Married Wall
Child Development (Fund 12)							
Cafeteria (Funds 13 & 61)	STATE OF THE PARTY	Management of the last of the	The second second				THE PROPERTY OF THE PERSONS
C. Total Allocation Factors	2.00	1.00	0.00	2.00	2.00	2.00	0.00

Unaudite_v Actuals 2015-16 County School Service Fund and Charter Schools Funds Program Cost Report

			Direct Costs		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
2	, , , , , , , , , , , , , , , , , , ,	(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E	(Schedule OC)	(col. 3+4+5)
Coal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional	11						
0001	Pre-Kindergarten	000	000	000	000		
1110	Regular Education, K-12	3,257,893.65	0.00	3.257.893.65	314.632.33		3 572 575 08
3100	Alternative Schools	0.00	0.00	0.00	000		0.000
3300	Independent Study Centers	0.00	0.00	0.00	00.00		00.0
3400	Opportunity Schools	0.00	0.00	0.00	000		00.0
3500	County Community Schools	60,965,363.38	19,498,863.23	80,464,226.61	7.770.863.46		88 235 090 07
3550	Community Day Schools	0.00	0.00	0.00	0.00	The second second	0.000
3600	Juvenile Courts	8,351,960.27	0.00	8,351,960.27	806.593.76		9 158 554 03
3700	Specialized Secondary Programs	00'0	0.00	0.00	0.00		0.00
3800	Career Technical Education	00'0	0.00	0.00	0.00		000
4110	Regular Education, Adult	00'0	0.00	0.00	0.00		00.0
4610	Adult Independent Study Centers	00'0	0.00	0.00	0.00		000
4620	Adult Correctional Education	00'0	00:00	0.00	000		000
4630	Adult Career Technical Education	00'0	0.00	0.00	00.0		000
4760	Bilingual	00'0	0.00	0.00	0.00	THE PERSON NAMED IN	000
4850	Migrant Education	0.00	0.00	00.00	00'0		00.0
4900	Other Supplemental Education	0.00	0.00	00'0	00'0		00:00
5000-5999	Special Education	46,486,446.30	0.00	46,486,446.30	4,489,446.33		50.975.892.63
0009	Regional Occupational Ctr/Prg (ROC/P)	1,279,800.83	00.0	1,279,800.83	123,597.25		1,403,398.08
Other Goals							
7110	Nonagency - Educational	1,674,377.34	0.00	1,674,377.34	161,703.63		1,836,080.97
7150	Nonagency - Other	0.00	0.00	0.00	00.0	THE REAL PROPERTY.	0.00
8100	Community Services	00.00	0.00	0.00	0.00		0.00
8200	Child Care and Development Services	406,111.31	0.00	406,111.31	39,220.36		445.331.67
8600	County Services to Districts	20,020,338.92	00.0	20,020,338.92	1,933,471.89		21.953.810.81
Other Costs							100000000000000000000000000000000000000
1	Food Services	The state of the s				1.319.888.54	1,319,888,54
1	Enterprise					0.00	000
	Facilities Acquisition & Construction					270 520 37	770 520 37
I	Other Outgo				The state of the s	16.067.555.78	16.057,512
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 +						
1	CAC, line C5 times CAC, line E)	The state of the s	0.00	0.00	1,705,788.57		1.705.788.57
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				(1,630,940.64)		(1,630,940.64)
	Total County School Service and Charter Schools Funds Expenditures	142,442,292.00	19,498,863.23	161 941 155.23	15,714,376,94	17,657,964.69	195,313,496.86

Printed: 10/3/2018 R-58 DM

Unaudited Actuals 2015-16 County School Service Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services F	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Plant Maintenance Facilities Rents and and Operations	
Goal Type of Program	(Functions 1000- am 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000-	(Functions 7000-7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals												
Pre-Kinderparten	00:00	0.00	00:00	00:00	0.00	00:00	00:00			0.00	0.00	00.00
1110 Regular Education, K-12	-12 25,264.53	3,232,629.12	00:0	0.00	0.00	00:0	0.00			00.00	00:00	3,257,893.65
3100 Alternative Schools	0.00	0.00	00:0	00.00	0.00	00.00	0.00			0.00	00.00	0.00
Independent Study Centers	raters 0.00	0.00	00'0	0.00	0.00	00:00	0.00			00'0	00:00	00'0
3400 Opportunity Schools	00:00	0.00	0.00	0.00	0.00	00:00	0.00			0.00	00.00	0.00
3500 County Community Schools	chools 40,308,110.50	3,523,842.99	130,265.98	9,493,548.88	989,020.37	00:00	0.00			1,783,466.34	4,737,108.32	60,965,363.38
Community Day Schools	ols 0.00	0.00	00.00	0.00	00'0	00:00	0.00			0.00	0.00	0.00
Juvenile Courts	3,677,208.56	5 1,617,203.51	1,078,226.82	425,141.57	1,360,689.20	00.00	00.0			114,285.70	79,204.91	8,351,960.27
Specialized Secondary Programs	00.00	0.00	0.00	0.00	0.00	00.00	00.00			0.00	00:00	0.00
Career Technical Education	cation 0.00	0.00	0.00	0.00	0.00	00:00	0.00			0.00	00:0	0.00
Regular Education, Adult	dult 0.00	0.00	00:00	00:0	0.00	00:00	00:00			00:0	00:0	0.00
Adult Independent Study Centers	udy 0.00	0.00	0.00	0.00	0.00	00.00	00.00			00:00	00:0	0.00
Adult Correctional Education	lucation 0.00	0.00	00:00	0:00	0.00	0.00	0.00			0.00	00:0	0.00
Adult Career Technical Education			0.00	00'0	0.00	0.00	0.00			0.00	0.00	0.00
Bilingual	00:00	00:00	0.00	0.00	00:00	00.00	0.00			0.00	00:0	0.00
Migrant Education	00:00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	00:00	00:00
Other Supplemental Education	ducation 0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	00:00	0.00
5000-5999 Special Education	25,893,344.65	3,358,434.77	206.03	3,206,732.71	7,888,689,39	4,643,657.85	0.00			1,099,598.63	395,782.27	46,486,446.30
ROC/P	91,503.32	1,129,583.60	0.00	0.00	0.00	00:00	0.00	THE PARTY OF	THE PER	541.60	58,172.31	1,279,800.83
Other Goals 7110 Nonattency - Educational	mal 624,468.74	950,225.76	0.00	00'0	7.322.57	00'0	0.00	000	00'0	74.970.52	17.389.75	45 775 479 T
Nonagency - Other	0.00		0.00	0.00	00:0	00:00		00.0	0.00	0.00	00:0	0.00
Community Services	A STATE OF THE PARTY OF THE PAR	0.00	0.00	0.00	0.00	00:00		00'0	00:00	00:00	0.00	0.00
Child Care and Development Services	ppment 1,000.00	0 404,103.73	0.00	0.00	00:00	00.00		00.00	0.00	1.007.58	00:00	406,111.31
County Services to Districts	stricts	12,904,783.32	0.00	0.00	1,180,165.08	0.00	100000	NAME OF STREET	5,702,067.97	233,322.55	00.00	20,020,338.92
Total Direct Charged Costs	70,620,900.30	0 27,120,806.80	1,208,698.83	13.125.423.16	11,425,886.61	4.643.657.85	0.00	00.0	5,702,067.97 3,307,192.92	3, 307, 192, 92	5.287.657.56	142.442 292 00

Unaudited Actuals
2015-16
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

		Allocated Support Costs (Based on factors input on Form PCRAF)	its (Based on factors in	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
1000	Pre-Kindergarten	00.00	0.00	00'0	0.00
1110	Regular Education, K-12	00:00	0.00	00.00	0.00
3100	Alternative Schools	00:00	0.00	00.00	0.00
3300	Independent Study Centers	00:00	0.00	00.00	0.00
3400	Opportunity Schools	00.00	0.00	00:00	0.00
3500	County Community Schools	17,083,539.38	2,415,323.85	00.00	19,498,863.23
3550	Community Day Schools	00.00	0.00	00.0	0.00
3600	Juvenile Courts	00:00	0.00	00.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	00.00	0.00
3800	Career Technical Education	00.00	0.00	00.00	0.00
4110	Regular Education, Adult	0.00	0.00	00.00	0.00
4610	Adult Independent Study Centers	00:00	0.00	00.0	0.00
4620	Adult Correctional Education	00.00	0.00	00.00	0.00
4630	Adult Career Technical Education	00:00	0.00	00.00	0.00
4760	Bilingual	00.00	0.00	00.00	0.00
4850	Migrant Education	00.00	0.00	00'0	0.00
4900	Other Supplemental Education	00.00	0.00	00:00	0.00
5000-5999	Special Education (allocated to 5001)	00:00	0.00	00.00	0.00
0009	ROC/P	00.00	0.00	00.00	0.00
Other Goals					
7110	Nonagency - Educational	00:00	0.00	0.00	0.00
7150	Nonagency - Other	00:00	0.00	00.00	0.00
8100	Community Services	00:00	0.00	00.00	0.00
8500	Child Care and Development Svcs.	00:00	0.00	00.00	0.00
0098	County Services to Districts	00.00	00.00	00.0	00 0
Other Funds		THE RESIDENCE OF THE PARTY OF T			
1	Adult Education (Fund 11)		0.00		0.00
;	Child Development (Fund 12)	00:00	0.00	00.00	0.00
!	Cafeteria (Funds 13 and 61)		0.00	是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个	0.00
Total Allocated Support Costs	Support Costs	17 083 539 38	2 415 323 85	000	10 400 000

Unaudited Actuals 2015-16 Program Cost Report Schedule of Central Administration Costs (CAC)

Ą.	Central Administration Costs in County School Service and Charter Schools Funds	
-	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,430,441.44
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
m	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,195,884.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,718,991.79
δ.	Total Central Administration Costs in County School Service and Charter Schools Funds	17,345,317.58
B	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	142,442,292.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	19,498,863.23
m	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	161,941,155.23
ا ن	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	17,662,767.94
n	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,662,767.94
D.	Total Direct Charged and Allocated Costs (B3 + C5)	179,603,923.17
豆	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.66%

Orange County Department of Education Orange County

Unaudited Actuals 2015-16 County School Service Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,319,888.54				1,319,888.54
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			270,520.37		270,520.37
Other Outgo (Objects 1000-7999)				16,067,555.78	16,067,555.78
Total Other Costs	1,319,888.54	0.00	270,520.37	16,067,555.78	17.657.964.69

Unaudited Actuals County School Service Fund Special Education Revenue Allocations (Optional)

30 10306 0000000 Form SEA

Description	2015-16 Actual	2016-17 Budget	% Diff.
SELPA Name: North Orange (MM)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
Base Apportionment			0.00%
Local Special Education Property Taxes	-		0.00%
Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF			0.00%
(Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment	0.00	0.00	0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS		1	
Orange County Department of Education (MM00)			0.00%
Buena Park Elementary (MM21)			0.00%
Fullerton Elementary (MM22)			0.00%
La Habra City Elementary (MM23)			0.00%
Fullerton Joint Union High (MM24)			0.00%
Lowell Joint Elementary (MM25) Total Allocations (Sum all lines in Section II) (Amount must			0.00%
equal Line I.P)	0.00	0.00	0.00%
Preparer			
Name:			
Phone:			

Unaudited Actuals 2015-16 County School Service Fund Special Education Revenue Allocations Setup

30 10306 0000000 Form SEAS

Current LEA:	30-10306-0000000 Orange Cou	nty Department of Education
		(Enter a SELPA ID from the list below then save and close
Selected SELPA	: MM	
POTENTIAL SEI	PAS FOR THIS LEA	DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
MM	North Orange	

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
D1 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(327,294.02)	0.00	(1,630,940.64)				
Other Sources/Uses Detail Fund Reconciliation					0.00	2,384,335.02	1.876.215.13	18,958,897.3
09 CHARTER SCHOOLS SPECIAL REVENUE FUND						1	1,070,210,10	10,330,037.3
Expenditure Detail	0.00	0.00	0.00	0.00		Į.		
Other Sources/Uses Detail	U.J.	70 1 3 1 5 7	796 746 6		0.00	0.00	0.00	0.0
Fund Reconciliation 10 SPECIAL EDUCATION PASS-THROUGH FUND			S of East Thin	THE STREET		CONTRACTOR OF THE PARTY OF THE	0.00	0.0
Expenditure Detail	ETAS SINE	design and plant	115					
Other Sources/Uses Detail					SOUR TO BE	Bungay Et a		
Fund Reconciliation				1			16,928,821.75	333.597.9
11 ADULT EDUCATION FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0,00	0.00	0.0
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	327,294.02	0.00	1,630,940.64	0.00	000 530 00	0.00	1	
Other Sources/Uses Detail Fund Reconciliation	-				282,538.02	0.00	819,255.77	1,608,501.1
13 CAFETERIA SPECIAL REVENUE FUND	Ï					-	615,235.77	1,000,001.1
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			Manual Inc.	THE RESERVE	0.00	0.00		
Fund Reconciliation				DOUGH DE THE		-	0.00	0.0
4 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00	Para de la constante de la con		980,735.00	0.00		
Fund Reconciliation				0 0 0	000)100100	0.00	155,641.80	0.0
5 PUPIL TRANSPORTATION EQUIPMENT FUND				1770117214				
Expenditure Detail	0.00	0.00	Alexander College		0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation			STATE OF THE PARTY OF		0.00	0.00	0.00	0.0
6 FOREST RESERVE FUND	Total Village			2 4 10 10			0.00	0.0
Expenditure Detail								
Other Sources/Uses Detail		120 8 - 176		TO THE PERSON	0.00	0.00		
Fund Reconciliation							0.00	0.0
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail				THE PERSON				
Other Sources/Uses Detail					1.121.062.00	0.00		
Fund Reconciliation			7 2 0 10 10		1,12,1002,100	0.00	1,121,062.00	0.0
8 SCHOOL BUS EMISSIONS REDUCTION FUND			STATE OF LAND	TO STATE OF THE ST				
Expenditure Detail	0.00	0.00	A		0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.0
19 FOUNDATION SPECIAL REVENUE FUND				10		-	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	SCIENCE IN			
Other Sources/Uses Detail			120 2 1 1 1 1			0.00		
Fund Reconciliation			KIND OF THE PARTY	MULE PRESIDE			0.00	U.Ul
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						2.00	0.00	0.0
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			2.00	0.00		
Other Sources/Uses Detail Fund Reconciliation			CENTRAL PROPERTY.	AND PROPERTY	0.00	0.00	0.00	0.00
5 CAPITAL FACILITIES FUND						-	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				Co. C. C. C.	0.00	0.00		
Fund Reconciliation			2 5 2 7 1			-	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			0.00	0.00		
Fund Reconciliation		- 1		H AURY)	0.00	0.00	0.00	0.00
5 COUNTY SCHOOL FACILITIES FUND		10			, 1			
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
O SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			Series 11				0.00	0.0
Expenditure Detail	0.00	0.00		M SIEWLINI				
Other Sources/Uses Detail		THE RESERVED	E-1019 E-9	N. C. S. C. S.	0.00	2.889,575.00		
Fund Reconciliation							0.00	0.0
3 TAX OVERRIDE FUND Expenditure Detail								
Other Sources/Uses Detail		Y SERVICE STREET			0.00	0.00	1	
Fund Reconciliation	KINE ALPEY	TITE OF THE	3 12 12	Section 1	5.00	0.00	0.00	0.0
6 DEBT SERVICE FUND	National Parket	March 1 1 Trans	The same of the sa				5.55	0.00
Expenditure Detail								
Other Sources/Uses Detail				_	2,889.575.00	0.00		
Fund Reconciliation				19.		-	0.00	0.0
7 FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation						0.00	0.00	0.00
1 CAFETERIA ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		

Unaudited Actuals 2015-16 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
RTER SCHOOLS ENTERPRISE FUND	(81							
nditure Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation	1				0.00	0.00		
3 OTHER ENTERPRISE FUND		100	Page 1	12 15 mm		-	0.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00	OG S. H	C. Lin Line .	0,00	0.00		
Fund Reconciliation		10		CONTRACTOR -	0.00	0.00	0.00	0.0
WAREHOUSE REVOLVING FUND			DEC NOTES DE			-	0.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			SELECTION IN		0.00	0.00		
Fund Reconciliation					5,00	0.00	0.00	0.00
SELF-INSURANCE FUND			5 3 A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sell E. Farmell			0.00	0.0
Expenditure Detail	0.00	0.00	Was sty TT	7. 57 - 6				
Other Sources/Uses Detail				1 2 2 1 3 1	0.00	0.00		
Fund Reconciliation				10000			0.00	0.00
RETIREE BENEFIT FUND			INCOME STORY	A STATE OF THE PARTY OF THE PAR		A DESCRIPTION OF THE PERSON OF		
Expenditure Detail	THE RESERVE OF THE PARTY OF THE	THE PURE		TREE LIST SOLL				
Other Sources/Uses Detail					0.00			
Fund Reconciliation						AND COME	0.00	0.00
FOUNDATION PRIVATE-PURPOSE TRUST FUND						MANUAL PROPERTY.		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	5 15 5 5 5 5 5					
Fund Reconciliation					0.00			
WARRANT/PASS-THROUGH FUND						V	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail			DE LES MIDES					
Fund Reconciliation	DESTRUCTION OF THE PARTY OF THE	THE RESERVE			The state of the s	/ BB/ BA		
STUDENT BODY FUND	112 0 3	San Value Till		MAGE TO SOM	RIPALINE II		0.00	0.00
Expenditure Detail	SHEEDING			FLORE CHARLES	N. Della A.	THE RESIDENCE		
Other Sources/Uses Detail			THE RELEASE					
Fund Reconciliation	ENER LEGISLE	THE RESIDENCE		THE STATE OF THE S	CONTRACTOR OF THE PARTY OF THE	\$200 re-16	0.00	
TOTALS	327,294.02	(327,294.02)	1,630,940,64	(1,630,940,64)	5,273,910.02	5,273,910.02	20,900,996.45	0.00 20.900.996.45

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Actual vs. 2014-15 Actual Comparison
2015-16 Expenditures by LEA (LE-CY)

Orange County Department of Education Orange County

				/ \	/:\:i					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									795
TOTAL EXPE	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) 1000-1999 Certificated Salaries	791 049 67	214 778 16	254 420 61	200	11 821 05	10 202 152 10	2 C C C C C C C C C C C C C C C C C C C		000
2000-2999		472,084.73	250.00	77,827.77	130,905.40	29.995.80	10.210.823.61	1 116.809.35		12 D38 696 66
3000-3999		483,633.91	100,130.60	120,811.25	186,463.50	15,532.18	8.321,722.23	2.106.849.46		11.335.143.13
4000-4999	Books and Supplies	40,803.92	284.30	18,328.08	18,879.83	16,742.03	722,835.84	31,777.98		849.651.98
5000-5999	Services and Other Operating Expenditures	334,037.67	43,686.80	69,319.03	279,005.80	39,423.58	5,685,139.14	271,467.96		6.722,079.98
6669-0009	Capital Outlay	00.00	725.00	11,948.00	00:0	0.00	81,724.55	0.00		94,397.55
7130	State Special Schools	00.0	00.00	0.00	00:00	0.00	00:00	0.00		0.00
7430-7439		00.00	0.00	00:00	00:00	0.00	00.0	0.00		0.00
	Total Direct Costs	2,121,609.90	359,854.86	552,654.74	1,002,058.62	113,515.54	35,224,397.56	8,031,470.86	00.00	47,405,562.08
7310	Transfers of Indirect Costs	162,086.45	53,160.20	0.00	161,860.91	12,213.27	2,754,406.25	729,951.40		3.873.678.48
7350	Transfers of Indirect Costs - Interfund	0.00	00.00	00.0	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00								0.00
	Total Indirect Costs and PCR Allocations	162,086.45	53,160.20	00:00	161,860.91	12,213.27	2,754,406.25	729,951.40	00:00	3,873,678,48
	TOTAL COSTS	2,283,696.35	413,015.06	552,654.74	1,163,919.53	125,728.81	37,978,803.81	8,761,422.26	0.00	51.279.240.56
FEDERAL E)	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) 1000-1999 Certificated Salaries 0.	9, except 3385)	18,558.06	00:00	00:00	11,821,95	233.041.52	00.0		263 421 53
2000-2999	Classified Salaries	0.00	00:00	00:00	0.00	29,995.80	1,337,861.20	431,077,91		1.798.934.91
3000-3999	Employee Benefits	0.00	5,002.94	00:00	00.00	15,059.18	712,926.11	224,730.06		957,718.29
4000-4999	Books and Supplies	00.0	00.00	00.00	11,700.51	16,742.03	350,301.24	2,490.23		381,234.01
2000-2999	Services and Other Operating Expenditures	6,392.96	00:00	00:00	523.39	39,423.58	184,195.53	805.80		231,341.26
6669-0009	Capital Outlay	00:0	00.00	0.00	00.00	0.00	00.00	00.00		0.00
7130	State Special Schools	00:0	00.0	0.00	00.00	00.00	00:00	00.00		00:0
7430-7439	Debt Service	00:0	00.00	0.00	00'0	00.00	00:00	00.00		00:0
	Total Direct Costs	6,392.96	23,561.00	0.00	12,223.90	113,042.54	2,818,325.60	659,104.00	0.00	3,632,650.00
7310	Transfers of Indirect Costs	00.0	0.00	0.00	71,813.63	12,213.27	190,571.54	61,098.94		335,697.38
7350	Transfers of Indirect Costs - Interfund	00.00	0.00	0.00	00.00	0.00	00.0	00.00		00.00
	Total Indirect Costs	0.00	00:00	0.00	71,813.63	12,213.27	190,571.54	61,098.94	00:0	335,697.38
	TOTAL BEFORE OBJECT 8980	6,392.96	23,561.00	00.00	84,037.53	125,255.81	3,008,897.14	720,202.94	00.00	3,968,347.38
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									3,776,368.20

Pri. 10/3/2016 7:11 PM

30 10306 0000000 Report SEMA

Unaudited Actuals
Special Educatic rtenance of Effort
2015-16 Actual vs. ; 5 Actual Comparison
2015-16 Expenditu...s by LEA (LE-CY)

nt of Education

Orange County Depr Orange County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
STATE AND	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	000-2999, 3385, & 6	000-9999)		OI IC IBOO	(30al 3/30)	(0041 51 50)	(coal o/ /u)	Adjustments*	Total
1000-1999	Certificated Salaries	791,049.67	196,220.10	254,420.61	386,804.09	0.00	9,969,110.67	4.504.566.11		16 102 171 25
2000-2999	Classified Salaries	472,084.73	250.00	77,827.77	130,905.40	00:0		685.731.44		10 239 761 75
3000-3888	Employee Benefits	483,633.91	95,127.66	120,811.25	186,463.50	473.00	7,608,796.12	1,882,119.40		10.377.424.84
4000-4999	Books and Supplies	40,803.92	284.30	18,328.08		0.00		29.287.75		A68 A17 97
5000-5999	Services and Other Operating Expenditures	327,644.71	43,686.80	69,319.03	278,482.41	0.00	2	270.662.16		6 490 738 72
6669-0009	Capital Outlay	00.00	725.00	11,948.00		0.00		000		27.007.00.0
7130	State Special Schools	00:00	00'0	0.00		0.00		0.00		000
7430-7439	Debt Service	00:00	00'0	0.00	00:00	0.00		00.0		00.0
	Total Direct Costs	2,115,216.94	336,293.86	552,654.74	989,834.72	473.00	32,406,07	7,372,366.86	0.00	43,772,912.08
7310	Transfers of Indirect Costs	162,086.45	53,160.20	0.00	90.047.28	0.00	2.563.834.71	668 852 46		3 527 081 10
7350	Transfers of Indirect Costs - Interfund	00:0	0.00	0.00		0.00		0.00		0,337,301.10
PCRA	Program Cost Report Allocations	00:0		The state of				Water Control of the		000
	Total Indirect Costs and PCR Allocations	162,086.45	53,160.20	00.00	90,047.28	0.00	2,563,834.71	668.852.46	000	3 537 981 10
	TOTAL BEFORE OBJECT 8980	2,277,303.39	389,454.06	552,654.74	1,079,882.00	473.00	(1)	8,041,219.32	00.00	47.310.893.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS									191,979.18
LOCAL EXPE	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	(6666-000)								47,502,872.36
1000-1999	Certificated Salaries	171,564.98	00:00	0.00	168,404.77	0.00	5.919.43	00 0		345 880 18
2000-2999	Classified Salaries	56,936.83	00:00	0.00		0.00	1	0.00		254 722 98
3000-3999	Employee Benefits	72,220.61	00.00	0.00	90,949.42	00.0		00:00		207.854.17
4000-4999	Books and Supplies	56.38	00.00	0.00	1,248.50	0.00	11,121.12	00:00		12.426.00
2000-2999	Services and Other Operating Expenditures	7,233.80	463.68	00.0	12,381,61	00:00	4,485,427.55	00:00		4.505.506.64
6669-0009	Capital Outlay	0.00	00.00	0.00	00:00	00:00	0.00	00:00		0.00
7130	State Special Schools	00:0	00:0	0.00	0.00	00.0	00:00	00.00		0.00
7430-7439	Debt Service	00:00	00'0	00.0	00:00	00.0	00'0	00:00		0.00
	Total Direct Costs	308,012.60	463.68	00.00	353,464.14	00.00	4,664,458.55	00:00	0.00	5,326,398.97
7310	Transfers of Indirect Costs	614.48	42.99	0.00	32,766.12	0.00	7.643.64	00.0		41 067 23
7350	Transfers of Indirect Costs - Interfund	00:00	00.00	0.00	00.00	0.00		0.00		000
	Total Indirect Costs	614.48	42.99	00.0	32,766.12	0.00	7,6,7	0.00	0.00	41.067.23
	TOTAL BEFORE OBJECT 8980	308,627.08	206.67	00.00	386,230.26	00.0	4,672,102.19	00:00	0.00	5.367,466.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									191,979.18
	Cultilluduus noin Umesinteen keentuse to State Resources (Kesources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									1,002,710.17
1					THE SHIP WINE, S.					6,562,155.55

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

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2014	-15 Expenditures	A. State and Local	B. Local Only
	Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	44,744,481.01	6,324,585.24
2.	Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	44,744,481.01	6,324,585.24
			-,,
	nduplicated Pupil Count Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	910.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	910.00	

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

30 10306 0000000 Report SEMA

SELPA: North Orange (MM)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2015-16 Expenditures by LEA (LE-CY) and the 2014-15 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2015-16 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2015-16 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

30 10306 0000000 Report SEMA

SELPA:

North Orange (MM)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	·	(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)	
Note: If your LEA exercises the authority under 34 CFR	300 205(a) to reduce	the MOE requirement, the LE	A must list
the activities (which are authorized under the ESEA) pa			A must list

30 10306 0000000 Report SEMA

SELPA:

North Orange (MM)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	51,279,240.56		
b. Less: Expenditures paid from federal sources	3,776,368.20	RESERVED.	
c. Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	47,502,872.36	44,744,481.01 0.00 0.00	
Net expenditures paid from state and local sources	47,502,872.36	44,744,481.01	2,758,391.35
d. Special education unduplicated pupil count	795	910	
e. Per capita state and local expenditures (A1c/A1d)	59,752.04	49,169.76	10,582.28

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section A2.

	Actual FY 2015-16	Most Recent FY	Difference
 Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs.actual method based on state and local expenditures and/or per capita state and local expenditures. 			
Expenditures paid from state and local sources	47,502,872.36	Principle of the Control of the Cont	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources _	47,502,872.36	0.00	47,502,872.36
b. Special education unduplicated pupil count	795		
c. Per capita state and local expenditures (A2a/A2b)	59,752.04	0.00	59,752.04

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE compliance requirement is met.

SELPA: Norti

North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

 Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?

If the answer is "NO", then the LEA must complete Section B2.

- Expenditures paid from local sources
 Less: Exempt reduction(s) from SECTION 1
 Less: 50% reduction from SECTION 2
 Net expenditures paid from local sources
- b. Per capita local expenditures (B1a/A1d)

Actual FY 2015-16	FY 2014-15	Difference
6,562,155.55	6,324,585.24	
Parting the Language	0.00	
	0.00	
6,562,155.55	6,324,585.24	237,570.31
8,254.28	6,950.09	1,304.19

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section B2.

	Actual	Most Recent FY	
	FY 2015-16		Difference
 Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only. 			
a. Expenditures paid from local sources	6,562,155.55		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,562,155.55	0.00	6,562,155.55
b. Special education unduplicated pupil count	795	910	
c. Per capita local expenditures (B2a/B2b)	8,254.28	0.00	8,254.28

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE compliance requirement is met.

Renee Hendrick	(714) 966-4061
Contact Name	Telephone Number
Associate Superintendent, Administrative Services	rhendrick@ocde.us
Title	E-mail Address

Unaudited Actuals
Special Educatior ∵intenance of Effort
2015-16 Actual vs. 15 Actual Comparison
2015-16 Expenditui⇔ by SELPA (SE-CY)

SELPA: North Orange (MM)

Object Code Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary	La Habra City Elementary (MM23)	Fullerton Joint Union High	Lowell Joint Elementary
<u> </u>	16,365,592.78	3,987,793.57	8.890.733.84	2 921 406 GR	(WINICA)	(CZIMIMIZS)
2000-2999 Classified Salaries	12,038,696.66	1,118,668.30	4,412,998.68	1.565.396.44	3 954 798 48	1,937,269.01
	11,335,143.13	1,761,663.18	4,891,349.44	1,171,979.81	4.529.975.65	844 478 92
	849,651.98	64,066.00	235,834.25	88,442.78	300.451.01	35.847.03
	6,722,079.98	836,523.22	2,503,735.69	897,807.45	1.725.411.35	657 600 34
	94,397.55	0.00	00.00	0.00	0.00	000
7430-7430 Dobt Service	0.00	00.00	0.00	00'0	31,878.00	00.00
•	0.00	00.00	00:00	0.00	0.00	000
i otal Direct Costs	47,405,562.08	7,768,714.27	20,934,651.90	6,645,033.44	17,468,105.67	4,290,977.31
7310 Transfers of Indirect Costs	3,873,678.48	00:00	104,361.37	292,880.86	620,973.11	00 0
	0.00	00.00	00:00	0.00	00:00	000
	0.00	556,168.10	3,561,207.68	474,377.36	418,357.08	856,640.12
TOTAL COSTS and PCK Allocations	3,873,678.48	556,168.10	3,665,569.05	767,258.22	1,039,330.19	856,640,12
EXPENDITIBLE - Daid from State and Local States	51,279,240.56	8,324,882.37	24,600,220.95	7,412,291.66	18,507,435.86	5,147,617.43
1000-1999 Certificated Salaries	16,102,171.25	3,901,504.77	8,735,430.71	2,783,656.68	6.925.591 18	1 866 644 44
Z000-z999 Classified Salaries	10,239,761.75	716,160.30	2,917,073.59	918,199.78	2,760,145.77	282.694.45
	10,377,424.84	1,462,760.23	4,109,735.70	1,069,641.23	3,846,626.16	623.428.05
4000-4999 Books and Supplies	468,417.97	64,066.00	161,901.97	50,151.02	244,816.58	15.448.84
	6,490,738.72	836,523.22	2,389,309.87	896,233.77	1,153,728.57	646.051.84
	94,397.55	00.00	00.00	00.00	0.00	0.00
7430-7430 Pott Series	0.00	00:00	0.00	0.00	31,878.00	00.00
•	0.00	00.00	00:00	00.00	0.00	00.00
I olai Direct Costs	43,772,912.08	6,981,014.52	18,313,451.84	5,717,882.48	14,962,786.26	3,434,267.62
Transfers of Indirect Costs	3,537,981.10	00:0	2,814.10	247,856.84	617.151.26	00 0
Program Cost Deport Allocations	0.00	00.00	00:00	00.00	00:00	000
Total Indiana Cost (April 2000)	0.00	556,168.10	3,561,207.68	474,377.36	418,357.08	856.640.12
TOTAL PEROPE OF FIGURATIONS	3,537,981.10	556,168.10	3,564,021.78	722,234.20	1,035,508.34	856,640.12
COLAL BETONE OBJECT 8980	47,310,893.18	7,537,182.62	21,877,473.62	6,440,116.68	15,998,294.60	4.290,907.74
Contributions from Unrestricted Revenues to Federal Resources TOTAL	191,979.18	23,963.75	0.00		00 0	101 460 74
TOTAL CUSTS	47,502,872,36	7.561.146.37	21 877 473 62	6 AAO 118 88	2000000	4 400 000 4

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Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison 2015-16 Expenditures by SELPA (SE-CY)

North Orange (MM) SELPA:

Orange County Department of Education Orange County

Object Code	Description	Adjustments*	Total
EXPE	TOTAL EXPENDITURES - All Sources		
1000-1999	Certificated Salaries		41,028,387.34
2000-2999	Classified Salaries		23,939,640,57
3000-3999	Employee Benefits		24,501,290.13
4000-4999	Books and Supplies		1,574,293.05
2000-2999	Services and Other Operating Expenditures		13,343,158.03
6669-0009	Capital Outlay		94,397.55
7130	State Special Schools		31,878.00
7430-7439	Debt Service		0.00
	Total Direct Costs	00.00	104,513,044.67
7310	Transfers of Indirect Costs		4,891,893.82
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		5,866,750.34
	Total Indirect Costs and PCR Allocations	00:00	10,758,644.16
	TOTAL COSTS	0.00	115,271,688.83
NDITUR	EXPENDITURES - Paid from State and Local Sources		
1000-1999	Certificated Salaries		40,314,999.03
2000-2999	Classified Salaries		17,834,035.64
3000-3999	Employee Benefits		21,489,616.21
4000-4999	Books and Supplies		1,004,802.38
5000-5999	Services and Other Operating Expenditures		12,412,585.99
9000-6999	Capital Outlay		94,397.55
7130	State Special Schools		31,878.00
7430-7439	Debt Service		00.0
	Total Direct Costs	00.00	93,182,314.80
7310	Transfers of Indirect Costs		4,405,803.30
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		5,866,750.34
	Total Indirect Costs and PCR Allocations	00.00	10,272,553.64
	TOTAL BEFORE OBJECT 8980	00.00	103,454,868.44
8980	Contributions from Unrestricted Revenues to Federal Resources		407,403.67
	TOTAL COSTS	000	102 063 373 44

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Unaudited Actuals
Special Education "" intenance of Effort
2015-16 Actual vs. ? 5 Actual Comparison
2015-16 Expenditu.... by SELPA (SE-CY) Orange County Department of Education Orange County

SELPA: North Orange (MM)

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High	Lowell Joint Elementary
1000-1999 (EXPENDITURES - Paid from Local Sources 1000-1999 Certificated Salaries	345,889.18	0.00		68,238.04	00 0	186 579 08
3000 3000	Classified Salaries	254,722.98	139,076.78	00:00	95,415.94	1,283,673.84	76.785.92
	Employee benefits	207,854.17	82,822.75	00:00	25,356.65	594,033.66	76 883 36
	books and Supplies	12,426.00	00.00	00:00	11.92	150.606.19	000
	Services and Other Operating Expenditures	4,505,506.64	0.00	1,604,031.21	203,222.38	148,788.90	342.377.28
2	Capital Outlay	00.00	0.00	0.00	0.00	0000	000
	State special Schools	00.00	0.00	00:00	0.00	0.00	00.0
7450-7459 L	Debt Service	00.00	00.00	00:00	00.0	00:00	000
-	l ofal Direct Costs	5,326,398.97	221,899.53	1,604,031.21	392,244.93	2,177,102.59	682,625.64
	Transfers of Indirect Costs	41,067.23	00:0	0.00	0.00	98.218.02	00 0
1350	ransfers of Indirect Costs - Interfund	00.00	00.00	00:00	0.00	0.00	000
- 1	fotal Indirect Costs	41,067.23	00.00	00:00	0.00	98,218.02	00.0
-	IOTAL BEFORE OBJECT 8980	5,367,466.20	221,899.53	1,604,031.21	392,244.93	2,275,320.61	682,625.64
	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	191.979.18	23.963.75	c		ć	200
8880	Contributions from Unrestricted Revenues to State Resources	1,002,710.17	4,828,579.75	8,994,59	3,565,759.60	4.877.861.52	1.489.612.36
	TOTAL COSTS	6,562,155.55	5,074,443.03	10,598,624.35	3.958.004.53	7.153.182.13	2 363 698 74
JNDUPLICATE	UNDUPLICATED PUPIL COUNT	795	459		568	1 220	302

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison 2015-16 Expenditures by SELPA (SE-CY)

North Orange (MM) SELPA:

Orange County Department of Education Orange County

Object Code	Description	Adjustmonts*	T
EXPENDITUI	EXPENDITURES - Paid from Local Sources	Aujustillents	LOTAL
1000-1999	1000-1999 Certificated Salaries		600.706.30
2000-2999			1.849,675,46
3000-3999	Employee Benefits		986.950.59
4000-4999	Books and Supplies		163,044.11
5000-5999	Services and Other Operating Expenditures		6,803,926.41
6669-0009	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	00.00	10,404,302.87
;			
7310	Transfers of Indirect Costs		139,285.25
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	139,285.25
	TOTAL BEFORE OBJECT 8980	00.00	10,543,588.12
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		1000
8980	Contributions from Unrestricted Revenues to State Resources		707,403.07
	TOTAL COSTS	000	26 710 100 22
UNDUPLICAT	UNDUPLICATED PUPIL COUNT	0000	20,710,100.33

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Orange County _ __partment of Education Orange County

Unauc ctuals
Special Education Maintenance of Effort
2015-16 Actual vs. 2014-15 Actual Comparison
2014-15 Expenditures by SELPA (SE-PY)

North Orange (MM) SELPA:

(Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets)	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)	Adjustments*
 A. Total 2014-15 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets 	44,744,481.01	6,057,264.09	19,564,450.37	5,890,405.77	15,758,399.78	4.091.714.04	
2. Audit adjustments of 2014-15 special education expenditures not included in Line 1							
 Restatements of 2015-16 special education beginning fund balances not included in Line 1 							
4. Other adjustments not included in Line 1							
5. 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4)	44,744,481.01	6,057,264.09	19,564,450.37	5.890.405.77	15.758.399.78	4 001 714 04	6
 B. Total 2014-15 Local Expenditures (LE-PY, Column B) 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets 	6,324,585.24	4,104,982.24	9,125,563.87	3,542,073.53	6,917,429.81	1.763.765.69	
 Audit adjustments of 2014-15 special education expenditures not included in Line 1 							
 Restatements of 2015-16 special education beginning fund balances not included in Line 1 							
4. Other adjustments not included in Line 1							
5. 2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4)	6.324.585.24	4.104.982.24	0 125 563 87	2 542 072 52	9000		
C. Unduplicated Pupil Count 1. Amount reported in 2014-15 Report SEMA, LE-CY	910	439	1,408	546	1.215	371	0.00
2. Adjustments not included in Line C1							
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	0,0	66					
* Attach an additional sheet with explanations of any amounts in the	018	438	1,408	246	1,215	371	C

Attach an additional sheet with explanations of any amounts in the Adjustments column

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: sema (Rev 05/30/2012)

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North Orange (MM)

SELPA:

(Enter from LE, Comparison, 24	(Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison. 2014-15 Fxnenditures by IFA II E.P.V.) workshade	ATOT
A. Total 2014 1. Total C Expend	Total 2014-15 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets	96,106,715.06
2. Audit a include	Audit adjustments of 2014-15 special education expenditures not included in Line 1	0.00
3. Restate balance	Restatements of 2015-16 special education beginning fund balances not included in Line 1	0.00
4. Other a	Other adjustments not included in Line 1	0.00
5. 2014-1 Calcula	2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4)	96,106,715.06
B. Total 2014 1. Total C Expend	Total 2014-15 Local Expenditures (LE-PY, Column B) 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets	31,778,400.38
2. Audit a include	Audit adjustments of 2014-15 special education expenditures not included in Line 1	0.00
3. Restate balance	Restatements of 2015-16 special education beginning fund balances not included in Line 1	0.00
4. Othera	Other adjustments not included in Line 1	0.00
5. 2014-1: (Sum li	2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4)	31,778,400.38
C. Unduplicat 1. Amoun	Unduplicated Pupil Count 1. Amount reported in 2014-15 Report SEMA, LE-CY	4,889
2. Adjustn	Adjustments not included in Line C1	0
3. 2014-18 Calcula	2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	

* Attach an additional sheet with explanations of any amounts in the Adjustments column

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: sema (Re '0/2012)

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Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

30 10306 0000000 Report SEMA

SELPA: North Orange (MM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2015-16 Expenditures by SELPA (SE-CY) and the 2014-15 Expenditures by SELPA (SE-PY), to the CDE.

The federal Subsequent Years Rule is not applicable at the SELPA level, therefore the SELPA is not required to complete the Subsequent Years Tracking (SYT) worksheet to determine the comparison year for this SELPA Maintenance of Effort Calculation worksheet (SMC-A). That also explains why the SMC-A worksheet looks different from the LEA Maintenance of Effort Calculation (LMC-A).

However, the SELPA is required to compile the SYT worksheets of its participating LEAs into a summary SYT worksheet.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the SELPA meets one of the conditions below, the SELPA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300,704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
	-	
	7.	
Total exempt reductions	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

30 10306 0000000 Report SEMA

SELPA:

North Orange (MM)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and	-	State and Local	Local Only
3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)		
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_		
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(2)		
	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		
Note: If your SELPA exercises the authority under 34 C activities (which are authorized under the ESEA) paid w	FR 300.205(a) to reduce the ith the freed up funds:	MOE requirement, the Si	ELPA must list the

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

30 10306 0000000 Report SEMA

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SELPA:

North Orange (MM)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (SE-CY Worksheet)	Actual Expenditures FY 2014-15 (SE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
 Total special education expenditures 	115,271,688.83		
2. Less: Expenditures paid from federal sources	11,409,416.72		
3. Expenditures paid from state and local sources	103,862,272.11	96,106,715.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2	A	0.00	
Net expenditures paid from state and local sources	103,862,272.11	96,106,715.06	7,755,557.05
4. Special education unduplicated pupil count	4,893	4,889	と推設権の
5. Per capita state and local expenditures (A3/A4)	21,226.71	19,657.74	1,568.97

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures.

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

30 10306 0000000 Report SEMA

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SELPA:

North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

,	FY 2015-16	FY 2014-15	Difference
Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	35,710,108.33	31,778,400.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,710,108.33	31,778,400.38	3,931,707.95
b. Per capita local expenditures (B1a/A4)	7,298.20	6,499.98	798.22

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

Renee Hendrick Contact Name	(714) 966-4061 Telephone Number
Associate Superintendent, Administrative Services Title	rhendrick@ocde.us E-mail Address

30 10306 0000000 Report SEMB

Unaudited Actuals
Special Educatic itenance of Effort
2016-17 Budget vs. 3 Actual Comparison
2016-17 Budg... vy LEA (LB-B)

rt of Education

Orange County Depr Orange County

Object Code				Special		1		
216, 999, 967, 67, 429, 899, 899, 899, 899, 899, 899, 899, 8	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, infants (Goal 5710)	Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adiustments*	Total
216, 99, 99, 99, 99, 192, 192, 192, 192, 19								795
999, 362, 192, 192, 329, 393,	216,	281,276.00	443,727.00	11.754.00	10.359.254.00	4.484.196.00		16 611 080 00
999, 466, 67, 429, 192, 329, 393,		78,338.00	129,756.00	32,615.00	10,604,660.00	1.201.947.00		12 546 302 00
362, 67, 192, 192, 89, 89, 89, 89, 89, 89,	99,	124,607.00	212,918.00	12,638.00	8,636,950.00	2,033,260.00		11,622,675,00
362, 362, 67, 67, 429, 89, 89, 46, 64, 64, 64, 893,		76,378.00	153,236.00	1,350.00	881,531.00	40,450.00		1.167.137.00
362, 67, 192, 89, 89, 864, 64, 393,	46	92,900.00	399,629.00	31,742.00	5,555,302.00	301,658.00		6.646.459.00
362,4 67,7 67,7 192,8 89,1 329,5 64,(16,000.00	00.00	0.00	112,945.00	0.00		129 245 00
362,4 67,7 192,8 89,7 329,5 64,(0.00	00.0	0.00	00:00	0.00		000
362,4 67,7 67,1 192,8 89,7 89,7 329,3 329,3 339,4		0.00	00:00	0.00	00:00	00.00		000
67,7 67,7 192,4 89,7 89,7 89,7 89,7 89,7 89,7 89,7 89,7	362,	669,499.00	1 339,266.00	00'660'06	36,150,642.00	8,061,511.00	00:00	48,722,898.00
67,11 192,8 30 89,71 11 46,00 64,00 64,00 64,00 64,00 64,00 64,00 64,00	67,	00.00	205,600.00	8,122.00	2,876,385.00	751,332.00		4 081 927 00
67, 429, 89, 89, 46, 46, 64, 393,		00.00	00.00	0.00	00:00	0.00		0000
89, 89, 89, 89, 89, 89, 89, 89, 89, 89,	,79	00:00	205,600.00	8,122.00	2,876,385.00	751.332.00	0.00	4.081.93
192, 89, 46, 64, 393,		669,499.00	1,544,866.00	98,221.00	39,027,027.00	8,812,843.00	0.00	ro
Classified Salaries 498,686.00 89, Employee Benefits 503,018.00 89, Books and Supplies 14,092.00 46, Services and Other Operating Expenditures 209,080.00 46, State Special Schools 0.00 329, Total Direct Costs 172,235.00 64, Transfers of Indirect Costs 172,235.00 64, Total Indirect Costs 172,235.00 64,		281,276.00	443,727.00	0.00	10,126,635.00	4.484.196.00		16.343 146.00
Employee Benefits 503,018.00 89, Books and Supplies 14,092.00 46, Services and Other Operating Expenditures 209,080.00 46, Capital Outday 0.00 320, State Special Schools 0.00 329, Total Direct Costs 172,235.00 64, Transfers of Indirect Costs - Interfund 0.00 64, Total Indirect Costs 172,235.00 64, Total Indirect Costs 172,235.00 64, Total Indirect Costs 172,235.00 64, Total BEFORE OBJECT 8980 2,211,551.00 393,		78,338.00	129,756.00	0.00	9,275,860.00	763,383.00		10.746.323.00
Books and Supplies 14,092.00 46,092.00 46,092.00 46,092.00 46,092.00 46,092.00 46,092.00 46,092.00 46,092.00 46,000	. 68	124,607.00	212,918.00	0.00	7,851,796.00	1,813,560.00		10,595,695.00
Services and Other Operating Expenditures 209,080,00 46, Capital Outlay 0.00 0.00 State Special Schools 0.00 329, Total Direct Costs 172,235,00 64, Transfers of Indirect Costs Total Indirect Costs 172,235,00 64,		76,378.00	128,376.00	0.00	500,158.00	40,200.00		759,304,00
Capital Outlay 0.00 State Special Schools 0.00 Debt Service 2,039,316,00 329, Transfers of Indirect Costs 172,235,00 64, Transfers of Indirect Costs 0.00 64, Total Indirect Costs 172,235,00 64, Total Indirect Costs 172,235,00 64, Total EFORE OBJECT 8980 2,211,551,00 393,	46,	92,900.00	397,189.00	0.00	5,430,690.00	301,068.00		6,476,949.00
State Special Schools 0.00 Debt Service 0.00 Total Direct Costs 2,039,316.00 329,3 Transfers of Indirect Costs 172,235.00 64,0 Total Indirect Costs 0.00 64,0 Total Indirect Costs 172,235.00 64,0 Total Indirect Costs 172,235.00 64,0		16,000.00	0.00	00:00	112,945.00	00.00		129,245.00
Debt Service 0.00 Total Direct Costs 2,039,316.00 329,33 Transfers of Indirect Costs 172,235.00 64,00 Total Indirect Costs 172,235.00 64,00 Total Indirect Costs 172,235.00 64,00 TOTAL BEFORE OBJECT 8980 2,211,551.00 393,4		00:0	00:00	0.00	00:00	0.00		0.00
I ofal Direct Costs 2,039,316.00 329, Transfers of indirect Costs 172,235.00 64,0 Transfers of indirect Costs 0.00 64,0 Total Indirect Costs 172,236.00 64,0 TOTAL BEFORE OBJECT 8980 2,211,551.00 393,0		0.00	00:00	00'0	00.00	00.0		0.00
Transfers of Indirect Costs 172,235.00 64,0 Transfers of Indirect Costs 0.00 172,235.00 64,0 Total Indirect Costs 172,235.00 64,0 172,235.00 393,4 TOTAL BEFORE OBJECT 8980 2,211,551,00 393,4 393,4	329,	669,499.00	1,311,966.00	0.00	33,298,084.00	7,402,407.00	00.0	45,050,662.00
Transfers of Indirect Costs - Interfund 0.00 172,235,00 64,00 Total Indirect Costs 2,211,551,00 393,4	64,(00:00	122,275.00	0.00	2,684,346.00	689,904.00		3.732.788.00
172,235.00 2,211,551.00		00.00	00:00	00:00	00.00	00:0		0.00
2,211,551.00		00.0	122,275.00	00'0	2,684,346.00	689,904.00	00'0	3,732,788.00
		669,499.00	1,434,241.00	0.00	35,982,430.00	8,092,311.00	00.0	48,783,450.00
8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
TOTAL COSTS								201,791.00 48 QR 5 241 00

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison 2016-17 Budget by LEA (LB-B)

Orange County Department of Education Orange County

Object Code	le Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
1000-1999	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) 1000-1999 Certificated Salaries	168.689.00	00.0	00.0	233.995.00	00.0	5.821.00	00 0		408 505 DO
2000-2999		59,391.00	0.00	00:00	84,269.00	00:00	118,229.00	00.00		261.889.00
3000-3999	Employee Benefits	75,847.00	0.00	00:00	132,566.00	00.00	46,804.00	0.00		255.217.00
4000-4999	Books and Supplies	1,000.00	00:00	0.00	2,650.00	0.00	4,450.00	00.00		8,100.00
5000-5999	Services and Other Operating Expenditures	12,185.00	205.00	00:00	9,501.00	0.00	4,379,599.00	00.0		4,401,490.00
6669-0009	3 Capital Outlay	00.00	00.00	00:00	00.00	0.00	0.00	00:00		00.00
7130	State Special Schools	00.00	00.00	00:00	00.00	00:00	00:00	0.00		00.00
7430-7439	Debt Service	00.00	00.00	00'0	00.00	0.00	00:00	00.0		00.00
	Total Direct Costs	317,112.00	205.00	00:00	462,981.00	00.00	4,554,903.00	00.0	00.0	5,335,201.00
7310	Transfers of Indirect Costs	158.00	19.00	00:0	43,150.00	0.00	7,178.00	0.00		50,505.00
7350	Transfers of Indirect Costs - Interfund	00:00	00:00	00:00	00:0	0.00	00:00	00:00		0.00
	Total Indirect Costs	158.00	19.00	00:00	43,150.00	0.00	7,178.00	00.00	00:00	50,505.00
	TOTAL BEFORE OBJECT 8980	317,270.00	224.00	00:00	506,131.00	0.00	4,562,081.00	0.00	0.00	5,385,706.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									204 204
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									00.181.02
										1,037,314.00
	TOTAL COSTS								The state of the s	6.624,811.00

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Budget vs.: 16 Actual Comparison
2015-16 Expei s by LEA (LE-B)

Object Code Description	Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									795
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) 1000-1999 Certificated Salaries	0-9999) 791,049,67	214.778.16	254.420.61	386 804 09	11 821 95	10 202 152 10	A 504 666 14		2000
2000-2999 Classified Salaries	472,084.73	250.00	77,827.77	130,905.40	29,995.80	10.210.823.61	1.116.809.35		12 038 808 88
3000-3999 Employee Benefits	483,633.91	100,130.60	120,811.25	186,463.50	15,532.18	8.321.722.23	2.106.849.46		11 335 1/3 13
4000-4999 Books and Supplies	40,803.92	284.30	18,328.08		16,742.03	722,835,84	31.777.98		849 651 98
5000-5999 Services and Other Operating Expenditures	334,037.67	43,686.80	69,319.03	2	39,423.58	5,685,139,14	271,467.96		6 722 079 98
6000-6999 Capital Outlay	0.00	725.00	11,948.00		0.00	81.724.55	0.00		94 397 55
	0.00	00.00	00:00	00.00	0.00	00.00	0.00		000
7430-7439 Debt Service	0.00	00:00	00.00	00:00	0.00	0.00	00:00		00.0
Total Direct Costs	2,121,609.90	359,854.86	552,654.74	1,002,058.62	113,515.54	35,224,397.56	8,031,470.86	00:00	47,405,562.08
	162,086.45	53,160.20	0.00	161,860.91	12,213.27	2,754,406.25	729,951.40		3,873,678.48
	0.00	00.00	00:00	00.00	0.00	00:00	00:0		0.00
PCRA Program Cost Report Allocations (non-add)	0.00				TO SECURITY				000
Total Indirect Costs	162,086.45	53,160.20	0.00	161,860.91	12,213.27	2,754,406.25	729,951.40	0.00	3.873.678.48
TOTAL COSTS	2,283,696.35	413,015.06	552,654.74	1,163,919.53	125,728.81	37,978,803.81	8.761,422.26	0.00	51 279 240 56
\times	s 3000-5999, except 3385)								
	0.00	18,558.06	0.00		11,821.95	233,041.52	0.00		263,421.53
	0.00		0.00		29,995.80	1,337,861.20	431,077.91		1,798,934.91
	0.00	5,002.94	00:00		15,059.18	712,926.11	224,730.06		957,718.29
	00.00	00.00	00:00	11,	16,742.03	350,301.24	2,490.23		381,234.01
	6,392.96	00:00	00:00	25	39,423.58	184,195.53	805.80		231,341.26
g g	00:00	0.00	00.00	00:0	0.00	00:0	00:00		00.0
	0.00	0.00	00:00	00.0	0.00	00.00	0.00		00.00
7430-7439 Debt Service	0.00	00:00	00.00		00.0	00:00	00:0		00:0
Total Direct Costs	6,392.96	23,561.00	0.00	12,223.90	113,042.54	2,818,325.60	659,104.00	00.00	3,632,650.00
. ,	0.00	00:00	0.00	71,81	12,213.27	190,571.54	61,098.94		335,697,38
7350 Fransfers of Indirect Costs - Interfund	0.00	0.00	0.00		00.00	00.00	0.00		00.00
Total Indirect Costs	0.00	0.00	0.00		12,213.27	190,571.54	61,098.94	0.00	335,697.38
TOTAL BEFORE OBJECT 8980	6,392.96	23,561.00	0.00	84,037.53	125,255.81	3,008,897.14	720,202,94	0.00	3,968,347.38
B980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	ot 10,								
TOTAL COSTS									191,979,18

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Budget vs. 2015-16 Actual Comparison
2015-16 Expenditures by LEA (LE-B)

Orange County Department of Education Orange County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled	Adiret montes	T
STATE AND LOCAL EXPE	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	es 0000-2999, 3385,	& 6000-9999)							
	Salaries	791,049.67	196,220.10	254,420.61	386,804.09	00.00		4,504,566.11		16,102,171.25
	laries	472,084.73	220.00	77,827.77	130,905.40	00.0	8,872,962.41	685,731.44		10,239,761.75
	nefits	483,633.91	95,127.66	120,811.25	186,463.50	473.00	7	1,882,119.40		10,377,424.84
4000-4999 Books and Supplies	upplies	40,803.92	284.30	18,328.08	7,179.32	00.00	372,534.60	29,287.75		468,417.97
5000-5999 Services and	Services and Other Operating Expenditures	327,644.71	43,686.80	69,319.03	278,482.41	00.0	5	270,662,16		6.490.738.72
6000-6999 Capital Outlay	Á	0.00	725.00	11,948.00	0.00	00.00		00:00		94.397.55
7130 State Special Schools	Schools	0.00	0.00	0.00	0.00	0.00		00.0		000
7430-7439 Debt Service		0.00	00:00	0.00	0.00	00:00		00.0		000
Total Direct Costs	Costs	2,115,216.94	336,293.86	552,654.74	989 834.72	473.00	32,406,071.96	7,372,366.86	0.00	43,772,912.08
•	Transfers of Indirect Costs	162,086.45	53,160.20	00:00	90,047.28	0.00	2,563,834.71	668,852.46		3,537,981.10
7350 Transfers of II	Transfers of Indirect Costs - Interfund	00.00	00:00	00.00	00:00	00.00	00:00	00.00		00.0
PCRA Program Cost	Program Cost Report Allocations (non-add)	00:00		STEP IN THE STATE OF THE STATE			STILL THE STILL	THE STATE OF THE PARTY OF THE P		0000
Total Indirect Costs	Costs	162,086.45	53,160.20	0.00	90,047.28	00.00	2,563,834.71	668,852.46	0.00	3,537,981.10
TOTAL BEFC	TOTAL BEFORE OBJECT 8980	2,277,303.39	389,454.06	552,654.74	1,079,882.00	473.00	34,969,906.67	8,041,219.32	00:00	4
Resources (from	Contributions from Federal Expenditures section) TOTAL COSTS									191,979.18
LOCAL EXPENDITURES (F	OCAL EXPENDITURES (Funds 01 09 & 62: resources 0000-1999 & 8000-9999)	4 & 8000-9999)								47,502,872.36
1000-1999 Certificated Salaries	alaries	171,564.98	0.00	0.00	168,404.77	0.00	5,919.43	0.00		345.889.18
	laries	56,936.83	00:0	0.00	80,479.84	00.00	117,306.31	0.00		254,722.98
	nefits	72,220.61	00:0	00:00	90,949.42	0.00		00.0		207,854.17
4000-4999 Books and Supplies	npplies	56.38	0.00	0.00	1,248.50	0.00	11,121.12	00.0		12,426.00
	Services and Other Operating Expenditures	7,233.80	463.68	00:00	12,381.61	0.00	4,485,427.55	00.0		4,505,506,64
6000-6999 Capital Outlay	Á	0.00	00:00	00.00	00:00	0.00	0.00	00.0		00:00
	Schools	00:00	00:0	0.00	00:0	0.00	0.00	00.0		0.00
7430-7439 Debt Service		0.00	00:0	0.00	00:00	0.00	00:00	00.0		0.00
Total Direct Costs	Costs	308,012.60	463.68	00.00	353,464.14	0.00	4,664,458.55	0.00	0.00	5,326,398.97
	Transfers of Indirect Costs	614.48	42.99	00.00	32,766.12	0.00	7,643.64	0.00		41,067.23
7350 Transfers of Ir	Fransfers of Indirect Costs - Interfund	00'0	0.00	0.00	00:0	00:00	00:00	00:0		00:00
Total Indirect Costs	Costs	614.48	42.99	00.00	32,766.12	00.0	7,643.64	0.00	0.00	41,067.23
TOTAL BEFC	TOTAL BEFORE OBJECT 8980	308,627.08	206.67	00.00	386,230.26	00.00	4,672,102.19	0.00	0.00	5,367,466.20
8980 Contributions Resources (fn	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									04000
8980 Contributions Resources (R goals; resourc 6500, 6510, 8	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
TOTAL COSTS	S									1,002,710.17
* Attach an additional sheet	* Attach an additional sheet with explanations of any amounts									0,362,133.33

^{*} Attach an additional sheet with explanations of any amounts

in the Adjustments column.

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Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

30 10306 0000000 Report SEMB

SELPA:

North Orange (MM)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2016-17 Budget by LEA (LB-B) and the 2015-16 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2016-17 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2016-17 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
		<u> </u>
		1
		
Total exempt reductions	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

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SELPA:

North Orange (MM)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local			
Assistance Grant Awards - Resources 3310 and			
3320)			
Less: Prior year's funding (IDEA Section 611 Local			
Assistance Grant Awards - Resources 3310 and			
3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of			
increase in funding)	0.00 (a)	•	
Current year funding (IDEA Section 619 - Resource			
3315)			
Manager and the last of the same and the sam			
Maximum available for early intervening services			
(EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)		
33 TU, 33 TS, and 332U)	(D)		
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed	(a)		
line (b), Maximum available for EIS)	(c)		
Available for MOE reduction.			
(line (a) minus line (c), zero if negative)	0.00 (d)	1	
(iiiie (a) minido iiiie (c), zero ii negative)	0.00 (4)	,	
Enter portion used to reduce MOE requirement			
(cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement			
(first column cannot exceed line (a), Maximum			
available for MOE reduction, second and third columns			
cannot exceed (e), Portion used to reduce MOE			
requirement).	(e)	···	
Available to set aside for EIS			
(line (b) minus line (e), zero if negative)	(f)		
Note: If your LEA exercises the authority under 34 CFR 3	300.205(a) to reduce the M	OE requirement, the LEA n	nust list the activities
(which are authorized under the ESEA) paid with the free	ed up funds:		

SELPA:

North Orange (MM)

SECTION 3	Column A	Column B	Column C
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
 Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? 			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	52,804,825.00		
b. Less: Expenditures paid from federal sources	3,819,584.00		
c. Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	48,985,241.00	47,502,872.36 0.00	
Net expenditures paid from state and local sources	48,985,241.00	0.00 47,502,872.36	1,482,368.64
d. Special education unduplicated pupil count	795	795	
e. Per capita state and local expenditures (A1c/A1d)	61,616.66	59,752.04	1,864.62

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section A2.

Budgeted Amounts

Most Recent FY

	FY 2016-17		Difference
 Under "Most Recent FY", enter the most recent year which MOE compliance requirement was met using actual vs.actual method based on state and local expenditures and/or per capita state and local expenditures. 			
Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	48,985,241.00	0.00	
Net expenditures paid from state and local source	s 48,985,241.00	0.00	48,985,241.00
b. Special education unduplicated pupil count	795		
c. Per capita state and local expenditures (A2a/A2b)	61,616,66	0.00	61,616,66
,			01,010.00

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE eligibility requirement is met.

SELPA:

North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

 Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?

If the answer is "NO", then the LEA must complete Section B2.

- Expenditures paid from local sources
 Less: Exempt reduction(s) from SECTION 1
 Less: 50% reduction from SECTION 2
 Net expenditures paid from local sources
- b. Per capita local expenditures (B1a/A1d)

Budget FY 2016-17	Actual FY 2015-16	Difference
6,624,811.00	6,562,155.55	
0,024,011.00	0.00	
6,624,811.00	6,562,155.55	62,655.45
8,333.10	8,254.28	78.82

Most Recent FY

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section B2.

	= 4450.		
	FY 2016-17		Difference
ecent FY", enter the most recent year in			
		THE WALL AND I	
, ,			
ita local expenditures only.			
s naid from local sources	6 624 811 00		
	0,024,011.00	0.00	
itures paid from local sources	6,624,811.00	0.00	6,624,811.00
cation unduplicated pupil count	795		All to the
ocal expenditures (B2a/B2b)	8,333.10	0.00	8,333.10
	mpliance requirement was met using the il method based on local expenditures only ita local expenditures only. Is paid from local sources pt reduction(s) from SECTION 1 reduction from SECTION 2 itures paid from local sources	ecent FY", enter the most recent year in mpliance requirement was met using the il method based on local expenditures only ita local expenditures only. Is paid from local sources 6,624,811.00 per reduction from SECTION 1 reduction from SECTION 2 reduction from local sources 6,624,811.00 reduction unduplicated pupil count 795	FY 2016-17 ecent FY", enter the most recent year in mpliance requirement was met using the I method based on local expenditures only ita local expenditures only. Is paid from local sources 6,624,811.00 pt reduction(s) from SECTION 1 eduction from SECTION 2 0.00 etures paid from local sources 6.624,811.00 0.00 etures paid from local sources 795

Budget

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE eligibility requirement is met.

Renee Hendrick	(714) 966-4061
Contact Name	Telephone Number
Associate Superintendent, Administrative Services	rhendrick@ocde.us
Title	E-mail Address

10306 0000000 Report SEMB

Unaudited Actuals Special Educatio intenance of Effort 2016-17 Budget vs. Σ 16 Actual Comparison 2016-17 Budget υy SELPA (SB-B)

North Orange (MM) SELPA:

Orange County " vartment of Education Orange County

			Buena Park		La Habra City	Fullerton Joint Union	Lowell Joint
Object Code	Description	Orange COE (MM00)	Elementary (MM21)	Fullerton Elementary (MM22)	Elementary (MM23)	High (MM24)	Elementary
TOTAL BUD	TOTAL BUDGET - All Sources				,		(2)1114)
1000-1999	Certificated Salaries	16,611,080.00	4,098,624.00	9,476,028.00	3,202,920.00	7,863,931.00	2,014,258.00
2000-2999	Classified Salaries	12,546,302.00	1,048,051.00	4,611,938.00	1,845,383.00	3,856,238.00	946.589.00
3000-3999	Employee Benefits	11,622,675.00	1,964,705.00	4,922,498.00	1.291,060.00	5.359.737.00	911,282,00
4000-4999	Books and Supplies	1,167,137.00	66,500.00	(16,382.00)	74,193.00	593.866.00	55.800.00
5000-5999	Services and Other Operating Expenditures	6,646,459.00	809,400.00	2,064,181.00	898,212.00	3.231.938.00	764 302 00
6669-0009	Capital Outlay	129,245.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	00.00	0.00	0.00	00.00	15,000.00	0.00
7430-7439	Debt Service	00:00	00.0	0.00	0.00	0.00	0.00
	Total Direct Costs	48,722,898.00	7,987,280.00	21,058,263.00	7,311,768.00	20,920,710.00	4,692,231.00
7310	Transfers of Indirect Costs	4,081,927.00	0.00	112,982.00	257,446.00	557,614.00	00.00
7350	Transfers of Indirect Costs - Interfund	00.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	4,081,927.00	00.00	112,982.00	257,446.00	557,614.00	0.00
	TOTAL COSTS	52,804,825.00	7,987,280.00	21,171,245.00	7,569,214.00	21,478,324.00	4,692,231.00
3UDGET - S 1 1000-1999	3UDGET - State and Local Sources 1000-1999 Certificated Salaries	16.343.146.00	3 997 139 DO	9 334 215 00	3 180 318 00	7 863 031 00	1 056 433 00
2000-2999	Classified Salaries	10.746.323.00	503.018.00	3.070.442.00	1 190 202 00	2 670 047 00	370 793 00
3000-3999	Employee Benefits	10,595,695.00	1,633,050.00	4,110,091,00	1.223.642.00	4.679.235.00	735,136,00
4000-4999	Books and Supplies	759,304.00	66,500.00	(55,830.00)	48,640.00	535,128.00	25,500.00
5000-5999	Services and Other Operating Expenditures	6,476,949.00	809,400.00	2,028,116.00	898,212.00	2,600,693.00	752,422.00
6669-0009	Capital Outlay	129,245.00	00.00	00:00	0.00	00'0	00.00
7130	State Special Schools	00.00	00.00	0.00	0.00	15,000.00	0.00
7430-7439	Debt Service	00.00	0.00	00:00	0.00	00:00	00.00
	Total Direct Costs	45,050,662.00	7,009,107.00	18,487,034.00	6,550,014.00	18,364,034.00	3,840,284.00
7310	Transfers of Indirect Costs	3,732,788.00	0.00	00.00	220,325.00	552,099.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	00.0	00.00	0.00	00:0	0.00
	Total Indirect Costs	3,732,788.00	0.00	00:00	220,325.00	552,099.00	00.00
	TOTAL BEFORE OBJECT 8980	48,783,450.00	7,009,107.00	18,487,034.00	6,770,339.00	18,916,133.00	3,840,284.00
8980	Contributions from Unrestricted Revenues to Federal Resources	201,791.00	214,437.00	0.00	(137,791.00)	0.00	177.192.00
	TOTAL COSTS	48,985,241.00	7,223,544.00	18,487,034.00	6,632,548.00	18,916,133.00	4.017.476.00

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison 2016-17 Budget by SELPA (SB-B)

North Orange (MM) SELPA:

Orange County Department of Education Orange County

Total		43,266,841.00	24,854,501.00	26,071,957.00	1,941,114.00	14,414,492.00	129,245.00	15,000.00	00.00	110,693,150.00	5,009,969.00	00:00	5,009,969.00	115,703,119.00		42,684,182.00	18,550,825.00	22,976,849.00	1,379,242.00	13,565,792.00	129,245.00	15,000.00	00.00	99,301,135.00	4,505,212.00	00.00	4,505,212.00	103,806,347.00	455,629.00	104,261,976.00
Adjustments*										0.00			0.00	0.00										00.00			00.00	0.00		00.00
Description	TOTAL BUDGET - All Sources	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenditures	Capital Outlay	State Special Schools	Debt Service	Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Total Indirect Costs	TOTAL COSTS	BUDGET - State and Local Sources	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenditures	Capital Outlay	State Special Schools	Debt Service	Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Total Indirect Costs	TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources	TOTAL COSTS
Object Code	TOTAL BUD	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439		7310	7350			BUDGET - S	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439		7310	7350			8980	

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: semb (Rey 4/2015)

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Unaudited Actuals
Special Educatior intenance of Effort
2016-17 Budget vs. £ 36 Actual Comparison
2016-17 Budget uy SELPA (SB-B)

Orange County 7 vartment of Education Orange County

North Orange (MM) SELPA:

Object Code	Orange COE	Buena Park Elementary	Fullerton Elementary	La Habra City Elementary	Fullerton Joint Union High	Lowell Joint Elementary
cal Sources	(ADMIN)	(MIMZ1)	(37)M(XZ)	(MIMIZ3)	(MM24)	(MM25)
1000-1999 Certificated Salaries	408,505.00	00.0	00:00	75,450.00	00.0	183,884.00
	261,889.00	136,545.00	16,872.00	79,866.00	1,303,745.00	111,814.00
	255,217.00	79,130.00	911.00	22,681.00	662,221.00	85,015.00
	8,100.00	00.00	0.00	00.0	292,240.00	0.00
	4,401,490.00	0.00	1,130,850.00	920.00	232,810.00	366,000.00
66	00:00	00.0	0.00	0.00	0.00	0.00
	00.00	00.0	00:00	0.00	0.00	0.00
7430-7439 Debt Service	00.00	00.0	0.00	0.00	0.00	0.00
Total Direct Costs	5,335,201.00	215,675.00	1,148,633.00	178,917.00	2,491,016.00	746,713.00
·	50,505.00	00:00	0.00	0.00	97,398.00	0.00
7350 Transfers of Indirect Costs - Interfund	00:00	00.0	00:00	00:0	0.00	00:00
Total Indirect Costs	50,505.00	0.00	00:00	0.00	97,398.00	0.00
TOTAL BEFORE OBJECT 8980	5,385,706.00	215,675.00	1,148,633.00	178,917.00	2,588,414.00	746,713.00
	201,791.00	214,437.00	0.00	(137,791.00)	0.00	177,192.00
8980 Contributions from Unrestricted Revenues to State Resources	1,037,314.00	5,169,800.00	10,655,755.00	4,641,372.00	7,345,240.00	1,775,612.00
TOTAL COSTS	6,624,811.00	5,599,912.00	11,804,388.00	4,682,498.00	9,933,654.00	2,699,517.00
UNDUPLICATED PUPIL COUNT	795	459	1,459	568	1,220	392

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison 2016-17 Budget by SELPA (SB-B)

> Orange County Department of Education Orange County

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
BUDGET - Local Sources	ocal Sources		
1000-1999	Certificated Salaries		667,839.00
2000-2999	Classified Salaries		1,910,731.00
3000-3999	Employee Benefits		1,105,175.00
4000-4999	Books and Supplies		300,340.00
5000-5999	Services and Other Operating Expenditures		6,132,070.00
6669-0009	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	00:00	10,116,155.00
7310	Transfers of Indirect Costs		147,903.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	00.00	147,903.00
	TOTAL BEFORE OBJECT 8980	0.00	10,264,058.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		455,629.00
8980	Contributions from Unrestricted Revenues to State Resources		30,625,093.00
	TOTAL COSTS	00:00	41,344,780.00
UNDUPLICA'	UNDUPLICATED PUPIL COUNT		4,893

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

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North Orange (MM) SELPA:

Orange County ' artment of Education Orange County,

Unaudited Actuals
Special Educatio intenance of Effort
2016-17 Budget vs. 2 i6 Actual Comparison
2015-16 Expenditures by SELPA (SE-B)

Object Code Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary	La Habra City Elementary	Fullerton Joint Union High	Lowell Joint Elementary
TOTAL EXPENDITURES - All Sources	48. 26F FOO. 70	7 007 TOO C	0000			
	07.285,595.70	3,967,793.57	8,890,733.84	2,921,406.96	6,925,591.18	1,937,269.01
	12,038,696.66	1,118,668.30	4,412,998.68	1,565,396.44	3,954,798.48	849,082.01
	11,335,143.13	1,761,663.18	4,891,349.44	1,171,979.81	4,529,975.65	811,178.92
4000-4999 Books and Supplies	849,651.98	64,066.00	235,834.25	88,442.78	300,451.01	35.847.03
5000-5999 Services and Other Operating Expenditures	6,722,079.98	836,523.22	2.503,735,69	897.807.45	1 725 411 35	657 600 34
6000-6999 Capital Outlay	94,397.55	00:00	0.00	0.00	0.00	0.00
7130 State Special Schools	0.00	00:00	00:00	0.00	31.878.00	000
7430-7439 Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Costs	47,405,562.08	7,768,714.27	20,934,651.90	6,645,033.44	17,468,105.67	4,290,977.31
	3,873,678.48	00:0	104,361.37	292,880.86	620,973.11	0.00
	00.00	00.00	00.00	0.00	0.00	0.00
PCRA Program Cost Report Allocations (non-add)	00.0	556,168.10	3,561,207.68	474,377.36	8,857.88	856.640.12
Total Indirect Costs	3,873,678.48	0.00	104,361.37	292,880.86	620,973.11	0.00
TOTAL COSTS	51,279,240.56	7,768,714.27	21,039,013.27	6,937,914.30	18,089,078.78	4,290.977.31
EXPENDITURES - Paid from State and Local Sources 1000-1999 Certificated Salaries	16,102,171.25	3,901,504.77	8,735,430.71	2.783.656.68	6.925.591.18	1.866.644.44
	10,239,761.75	716,160.30	2,917,073.59	918,199.78	2,760,145.77	282,694.45
	10,377,424.84	1,462,760.23	4,109,735.70	1,069,641.23	3,846,626.16	623,428.05
	468,417.97	64,066.00	161,901.97	50,151.02	244,816.58	15,448.84
	6,490,738.72	836,523.22	2,389,309.87	896,233.77	1,153,728.57	646,051.84
66	94,397.55	00.00	00.00	00:00	0.00	0.00
	00.00	00.00	00:00	00:0	31,878.00	00:00
7430-7439 Debt Service	00:00	00.0	00:00	00:00	0.00	0.00
Total Direct Costs	43,772,912.08	6,981,014.52	18,313,451.84	5,717,882.48	14,962,786.26	3,434,267.62
	3,537,981.10	00.00	2,814.10	247,858.84	617,151.26	0.00
	00:0	0.00	00:00	00.00	00'0	0.00
PCRA Program Cost Report Allocations (non-add)	00.00	556,168,10	3,561,207.68	474,377.36	8,857.88	856,640,12
Total Indirect Costs	3,537,981.10	00.00	2,814.10	247,858.84	617,151.26	0.00
TOTAL BEFORE OBJECT 8980	47,310,893.18	6,981,014.52	18,316,265.94	5,965,741.32	15,579,937.52	3,434,267.62
8980 Contributions from Unrestricted Revenues to Federal Resources	al 191.979.18	23 953 75	c	ć	c	200
TOTAL COSTS	47,502,872.36	7.004.968.27	18.316.265.94	5 965 741 32	15 570 037 59	191,460.74

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: semb (Rev 03/04/2015)

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison 2015-16 Expenditures by SELPA (SE-B)

Orange County Department of Education Orange County

North Orange (MM) SELPA:

Total		41,028,387.34	23,939,640.57	24,501,290.13	1,574,293.05	13,343,158.03	94,397.55	31,878.00	00:00	0 104,513,044.67	4,891,893.82	0.00	5,457,251,14		0 109,404,938.49		40,314,999.03	17,834,035.64	21,489,616.21	1,004,802.38	12,412,585.99	94,397.55	31,878.00	00.00	0 93,182,314.80	4,405,805.30	00:00	5,457,251.14	0 4,405,805.30	0 97,588,120.10	407.393.67	97,
Adjustments*										0.00				0.00	0.00										0.00				0.00	0.00		0.00
Je Description	Ш	9 Certificated Salaries	3 Classified Salaries	3 Employee Benefits	3 Books and Supplies	3 Services and Other Operating Expenditures	3 Capital Outlay	State Special Schools	3 Debt Service	Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Program Cost Report Allocations (non-add)	Total Indirect Costs	TOTAL COSTS	EXPENDITURES - Paid from State and Local Sources	9 Certificated Salaries	3 Classified Salaries	9 Employee Benefits	9 Books and Supplies	Services and Other Operating Expenditures	9 Capital Outlay	State Special Schools	9 Debt Service	Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Program Cost Report Allocations (non-add)	Total Indirect Costs	TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources	TOTAL COSTS
Object Code	TOTAL EXP	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439		7310	7350	PCRA			EXPENDITU	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439		7310	7350	PCRA			8980	

California Dept of Education SACS Financial Peporting Software - 2016.2.0 File: semb (Rev 4/2015)

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Unaudited Actuals
Special Educatio 'ntenance of Effort
2016-17 Budget vs. 2 '6 Actual Comparison
2015-16 Expenditures by SELPA (SE-B)

Orange County Partment of Education Orange County

North Orange (MM) SELPA:

Object Code Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary	La Habra City Elementary	Fullerton Joint Union High	Lowell Joint Elementary
1000-1999 Certificated Salaries 2000-2999 Classified Salaries	345,889.18	0.00		68.238.04	(MIM24)	(MM25)
	254,722.98	139,076.78	0.00	95,415.94	1.283 673 84	76,579.08
4000-4999 Books and Supplies	207,854.17	82,822.75	00:00	25,356.65	594.033.68	76 883 36
5000-5999 Services and Other Operating Expenditures	12,426.00	0.00	0.00	11.92	150,606.19	00.000.00
6000-6999 Capital Outlay	4,505,506.64	00:0	1,604,03	203,222.38	148,788.90	342.377.28
7130 State Special Schools	00.00	0.00	0.00	00.00	0.00	000
7430-7439 Debt Service	0.00	00'0	0.00	0.00	00.00	
Total Direct Costs	0.00	00.00	00.0	00.0	000	0.0
	5,326,398.97	221,899.53	1,604,031.21	392,244.93	2,177,102.61	682 625 64
7310 Transfers of Indirect Costs	41,067.23	0.00	0.00	000	000	
	0.00	0.00	000	8 6	20,012,06	0.00
lotal Indirect Costs	41 067 23	000		0.00	0.00	0.00
TOTAL BEFORE OBJECT 8980	5 367 AGE 20	0.00	0.00	0.00	98,218.02	0.00
	0,300+,400.20	221,899.53	1,604,031.21	392,244.93	2,275,320.63	682,625,64
8980 Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) 8980 Contributions from Unrestricted Revenues to Section	191,979.18	23,953.75	0.00	C	c c	
TOTAL COSTS	1,002,710.17	4,828,579.75	8,994,593.14	3.565.759.60	4 877 861 52	191,460.74
UNDUPLICATED PUPIL COUNT	6,562,155.55	5.074,433.03	10,598,624.35	3,958,004.53	7.153.182.15	7 363 600 74
	262	459	1.459	GAR	7 000	2,303,030,74

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Page 3 of 4

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison 2015-16 Expenditures by SELPA (SE-B)

Orange County Department of Education Orange County

North Orange (MM) SELPA:

Object Code	Description	Adjustments*	Total
XPENDITUR	EXPENDITURES - Paid from Local Sources		800 208 30
1000-1999	Certificated Salaries		4 040 675 46
2000-2999	Classified Salaries		1,849,070,340
3000-3999	Employee Benefits		986,950.61
4000-4999	Books and Supplies		103,044.11
5000-5999	Services and Other Operating Expenditures		6,803,926.41
0000-0000			00.00
SSSQ-DDD9	Capital Outray		00:00
/130	State opedal outlook		00:00
7430-7439	Uebt Service	0.00	10,404,302.89
	lotal Direct costs		
9	عؤمر م فمرمانا عم مساع ـ ـ ـ ـ ـ		139,285.25
/310	Translets of Indirect Costs		00.00
7320	Translers of information and international	00.00	139,285.25
	TOTAL BEFORE OBJECT 8980	00:00	10,543,588.14
0868	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		407,393.67
0808	Contributions from Unrestricted Revenues to State Resources		24,759,116.54
2000	STACO INTO	00:00	35,710,098.35
	TOTAL COSTS		4.893

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

30 10306 0000000 Report SEMB

SELPA:	North Orange (MM)	

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2016-17 Budget by SELPA (SE-B) and the 2015-16 Expenditures by SELPA (SE-B), to the CDE.

The federal Subsequent Years Rule is not applicable at the SELPA level, therefore the SELPA is not required to complete the Subsequent Years Tracking (SYT) worksheet to determine the comparison year for this SELPA Maintenance of Effort Calculation worksheet (SMC-B). That also explains why the SMC-B worksheet looks different from the LEA Maintenance of Effort Calculation (LMC-B).

However, the SELPA is required to compile the SYT worksheets of its participating LEAs into a summary SYT worksheet.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the SELPA meets one of the conditions below, the SELPA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
	1 	
Total exempt reductions	0.00	0.0

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

30 10306 0000000 Report SEMB

SELPA:

North Orange (MM)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	_(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		_		
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e) _		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		
Note: If your SELPA exercises the authority under 34 C activities (which are authorized under the ESEA) paid v			MOE requirement, the	ne SELPA must list the
		_		

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

30 10306 0000000 Report SEMB

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SELPA:

North Orange (MM)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (SB-B Worksheet)	Actual Expenditures FY 2015-16 (SE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
 Total special education expenditures 	115,703,119.00		
2. Less: Expenditures paid from federal sources	11,441,143.00		
3. Expenditures paid from state and local sources	104,261,976.00	97,995,513.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2	120	0.00	
Net expenditures paid from state and local sources	104,261,976.00	97,995,513.77	6,266,462.23
4. Special education unduplicated pupil count	4,893	4,893	
5. Per capita state and local expenditures (A3/A4)	21,308.39	20,027.70	1,280.69

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures.

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

30 10306 0000000 Report SEMB

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SELPA:

North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	41,344,780.00	35,710,098.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	41,344,780.00	35,710,098.35	5,634,681.65
b. Per capita local expenditures (B1a/A4)	8,449.78	7,298.20	1,151.58

If one or both of the differences in Column C are positive (current year budgeted local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

Renee Hendrick Contact Name	(714) 966-4365 Telephone Number	_
Associate Superintendent, Administrative Services Title	rhendrick@ocde.us E-mail Address	

	Assets & Deferred Outflows of Resources Object Codes 9100-9399 &	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 &	Revenues Object Codes	Expenditures Ohiert Codes	700	5% Criterion	
Governmental Funds	9490-9499	6696-0696	8000-8799	1000-7499	Criterion	element	Major Fund?
General Fund 01 County School Service Fund	169,628,075	39,916,633	222,533,483	192 929 162	e/u	e/E	Always
Special Revenue Funds 09 Charter Schools Special Revenue Fund						3	e de
10 Special Education Pass-Through Fund	32,246,247	21,875,834	38.795.671	40.216.781	Yes	Yes	Yac
11 Adult Education Fund					3	3	3
12 Child Development Fund	7,892,228	7,892,228	21,621,121	21,903,659	Yes	Yes	Yes
13 Calectria opecial Revenue Fund 14 Deferred Maintenance Fund	24,116,869	115.632	1.155.525	1.164.546			
15 Pupil Transportation Equipment Fund							
17 Special Reserve Fund for Other Than Canital Outlay Projects	24 395 992		137 454				
18 School Bus Emissions Reduction Fund			TCL CCT				
19 Foundation Special Revenue Fund 20 Special Recense Fund for Doctomployment Benefits							
Capital Project Funds							
21 Building Fund							
25 Capital Facilities Fund							
30 State School Building Lease-Purchase Fund	200		3	1			
;	4,134,402	707	(1,413,802)	84,017			
40 Special Reserve Fund for Capital Outlay Projects	2,524,440	192,425	2,109,457	876,230			
Debt Service Funds							
53 Tax Override Fund							
56 Debt Service Fund	1,562,145		5,975	2,317,425			
Permanent Funds 57 Foundation Permanent Fund							
Total Governmental Funds	266,500,398	69,993,016	284,944,884	259,491,820			
10% of Total Governmental Funds	26,650,040	6,999,302	28,494,488	25,949,182			
	Assets & Deferred Outflows of	Liabilities & Deferred Inflows of		I			:
Enterprise Funds	Resources Object Codes 9100-9499	Resources Object Codes 9500-9699	Revenues Object Codes 8000-8799	Expenses Object Codes 1000-7399	10% Criterion	5% Criterion	Automatic Major Fund?
62 Charter Schools Enterprise Fund							
os Other Enterprise Fund Total Enterprise Funds	0	0	0	0	1		
10% of Total Enterprise Funds	0	0	0	0			
Total Governmental & Enterprise Funds	266,500,398	69,993,016	284,944,884	259,491,820			
5% of Total Gov'tl & Enterprise Funds	13,325,020	3 499 651	14,247,244	12,974,591			

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Fund Consolidation

Orange County Department of Education Orange County

			Fund 01	Fund 10	Fund 12	Fund 14	Fund 17	Fund 35	Fund 40
	Resource	Function Object	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund		Special Reserve Fund Deferred Maintenance for Other Than Capital Fund Outlay Projects	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects
Assets Cash	Funds 01-57, e	Funds 01-57, except where indicated	ed 149 666 454 70	10 753 297 20	5 458 139 27	73 047 561 37	7 250 873 04	73 000 FELV	07000
Investments		9150						000	00.0
Receivables		9200-9290	16,904,16	4,564,12	1,614,83	13,66	14,05	2,572.28	145,925,92
Due from Other Funds		9310	1,876,215.13	-	819,255.77	_	1,1	0.00	00:00
Stores		9320	0.00					00:00	00.00
Prepaids		9330	36,988.34					00:0	00:00
Other Current Assets		9340	1,144,254.37					00:00	00:00
Land		9410							THE RESERVE TO SERVE THE PARTY OF THE PARTY
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450	THE REAL PROPERTY.						
Deferred Outflows of Resources - pensions only	2	9490							
Deferred Outflows of Resources - other		9490	0.00	0.00	0.00	0.00	00:00	00:00	00:00
Liabilities									
Accounts Davable and Other Current Lightliffee		9500-9599,	99,	20 200 000	4004	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			000
Due to Other Funds		9610			1,608,501,13		000	0.00	132,424,70
Current Loans		9640	0.00					00:0	00:0
Unearned Revenue		9650	5,154,217.09		1,183,27		00.00	00.00	00.0
General Obligation Bonds Payable		9661							
State School Building Loan Payable		3662							THE REAL PROPERTY.
Net Pension Liability (Asset)		9663							
Nel Oreb Obligation		9000							
COPs Payable		0000							
Capital Leases Pavable		2000							THE PERSON NAMED IN
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		6996							
Office of the second se									
Deferred inflows of Decourage , other		0696	000	000					
William management of the second of the seco		2000	2000		00:00	0.00	0.00	0.00	00:0

Una ctuals
2015/16 b...deta Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

				Fund 01	Fund 10	Fund 12	Fund 14	Fund 17	Fund 35	
	Resource	Resource Function Object	Object	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	Deferred Maintenance Fund	Special Reserve Fund Special Reserve Fund Pass-Through Fund Fund Fund Outlay Projects	County School Facilities Fund	
Fund Balance / Net Position			879Z	129,711,441.32	10.370.412.92	00.0	24 001 236 77			

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

			Fund 56			
	Resource Function	Object	Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred inflows of Resources
Assets	Funds 01-57 excent where indicated	ere indicated				
Cash		9110-9140	1,561,598.92	221,158,269		221,158,269
Investments		9150	00:00	0		0
Receivables		9200-9290	546,06	23,259,889		23,259,889
Due from Other Funds		9310	00'0	20,900,996		20.900.996
Stores		9320	0.00	0		0
Prepaids		9330	00'0	36,988	0	36.988
Other Current Assets		9340	0.00	1.144.254		1 144 254
Land		9410		TOTAL VINE TOTAL	0	0
Land Improvements		9420			c	
Accumulated Depreciation - Land Improvements		9425			0	
		9430			0	0
Accumulated Depreciation - Buildings		9435			0	0
Equipment		9440			0	0
Accumulated Depreciation - Equipment		9445			0	0
Work in Progress		9450			0	0
Deferred Outflows of Resources - pensions only		0440			c	C
Deferred Outflows of Resources - other		9490	00:00	0	0	0
Liabilities						
Accounts Payable and Other Current Liabilities		9500-9599, 9620	0.00	42.754.526		42 754 526
Due to Other Funds		9610	0.00	20,900,996		20.900.996
Current Loans		9640	0.00	0		0
Uneamed Revenue		9650	0.00	6,337,493		6,337,493
General Obligation Bonds Payable		9661			0	0
State School Building Loan Payable		9662			0	0
Net Pension Liability (Asset)		9663			0	0
Net OPEB Obligation		9664			0	0
Compensated Absences Payable		3665			0	0
COPs Payable		9996			0	0
Capital Leases Payable		2996			0	0
Lease Revenue Bonds Payable		9996			0	0
Other General Long-Term Debt		6996			0	0
Deferred Inflows of Resources - pensions only		0696			d	c
Deferred Inflows of Resources - other		0696	00:00	0	0	0

		ies	
tuals	red Actuals	Sovemmental Funds to Governmental Activit	nd Consolidation
Unat	2015-16 Ui	Conversion from Governmental	Fund Co

				Fund 56			
	Resource	Function	Object	Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Tern Liabilities, and Deferred inflows of Recources
Fund Balance / Net Position			979Z	1,562,144.98	196,507,381	0	196,507,381

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Orange County Department of Education Orange County

				Fund 01	Fund 10	Fund 12	Fund 14	Fund 17	Fund 35	Fund 40
	Resource	Function	Object	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects
General Revenues										
Taxes Levied for General Purnoses	6666-0000		8020-8079,	65.657.793.15	27.066 776 35	00 0	000	00 0	000	c
Taxes Levied for Debt Service	6666-0000		8571-8572, 8610-8614	0.00	0.00	00.0			0.00	00.0
Taxes Levied for Other Specific Purposes	6666-0000		8575-8576, 8615-8629	2,187,674.48	0.00	0.00			0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	41.719.613.30	G	80	S		c c	C
Interest and Investment Earnings	0000-1999		8660-8662	852.579.52	0.00	00.0	133.00	137 45	000	0.00
Interagency Revenues	0000-1999		8677, 8780-8799	6,481,925.52	0.00	0.00			00:0	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	37,013,478.78	00.0	0.00	0.00	0.00	00.0	2.099.981.32
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	33,637,085.45	0.00	436,561.73	0.00	0.00	0.00	0:00
	6200, 7710		8290, 8587, 8699							
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,	38 DOK 882 60	11 728 RGE (1	24 4BA REO 00	e	É	ć	5
	0000-7709,		8545						000	000
	7710		8545, 8660-8662							
			8590,			1				
Expenditures	0020		2007-2007	0.00	0.00	0.00	0.00	0:00	(1,413,802.33)	0.00
Instruction		1000-1999	1000-7999	70.620.900.30	0.00	12,310,562,96	00:0	00.00	00.0	00 0
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	44,380,584.07	0.00	7,876,143.61	0.00	00.0	00.0	00.0
Instructional Library, Media and Technology		2420	1000-7999	1,032,340.38	00:00	00:00			0.00	0.00
School Site Administration		2700	1000-7999	13,125,423.16	00:00	0.00	00:00	0.00	0.00	00:00

				Fund 56			
	Resource	Flunction	, did	o de de la companya d	Total Governmental	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Tern Liabilities, and Deferred inflows of
	200		10000	Dept sei sies Legis	Spille	Resources	Kesources
General Revenues Tayes and Subventions:						The second second	
Taxas I avind for Canaral Duranco	0000		8020-8079,				
Taxes I evided for Deht Service			8571-8572,	000	92,724,570		92,724,570
Taxes Levied for Other Specific Purposes	6566-0000		8575-8576, 8615-8629	00:0	0 187 581 0		0 25050
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	900	41710613		71071017
Interest and Investment Earnings	0000-1999		8660-8662	5,975.17	1,138,489		1.138.489
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	6,481,926		6.481.926
Miscellaneous	0000-1899		8081-8089, 8631-8659, 8663-8676, 8678-8710	000	39.113.460		30 113 460
Program Revenues							
Charges for Services	2000-8989		8081-8089, 8631-8659, 8663-8698, 8700-8710	000	34.073.647		34 073 647
	6200, 7710		8290, 8587, 8699				
Operaling Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,	0.0	AR 040 207		200 000
	0000-7709,		85.4E				000 818 90
	7710		8545, 8660-8662				
Capital Grants and Contributions	6200		8590, 8660-8662	0:00	(1,413,802)		(1.413.802)
Expenditures							
Instruction		1000-1999	1000-7999	000	82 034 463		200.00
Instruction - Related Services:				200	201.		02,931,403
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	00.0	52.256.728		50 256 708
Instructional Library, Media and Technology		2420	1000-7999	00:00	1,032,340		1.032,340
School Site Administration		2700	1000-7999	00:00	13,125,423		13.125.423

Unaudited Actuals
2015-76 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Orange County Department of Education Orange County

				Fund 01	Fund 10	Fund 12	Fund 14	Fund 17	Fund 35	Fund 40
	Resource	Function	Object	County School Service Fund	Special Education Pass-Through Fund	Child Development Fund	Deferred Maintenance Fund	Special Reserve Fund Deferred Maintenance for Other Than Capital Fund	County School	Special Reserve Fund for Capital Outlay
Pupil Services:										emalo:
Home-To-School Transportation		3600	1000-7999	4,643,657.85	00.00	0.00	0.00	00:00	0.00	0.00
Food Services		3700	1000-7999	1,319,888.54	0.00	0.00	0.00	0.00	0.00	00.0
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	11,426.007.17	00 0	C	000	000		
General Administration:								8	000	00:0
Centralized Data Processing		7700	1000-7999	7,798,196.67	0.00	0.00	0.00	00.00	000	00.0
All Other General Administration		7100-7699	1000-7999	13,618,248.24	00.0	1,630,940.64	00:00		0.00	00:0
Plant Services		8000-8999, except 8500	1000-7999	11,010,174.33	0.00	86,011.56	0.00	0.00	0.00	794.850.67
Facility Acquisition and Construction		8500	1000-7999	270,520.37	00:00	00:0	1,164,546.02	0.00	84.017.34	81.379.71
Ancillary Services		4000-4999	1000-7999	00'0	00.00	00:00	0.00	00:00	0.00	00:0
Community Services		5000-5999	1000-7999	00:0	00.00	00:00	00'0		0.00	00:0
Enterprise Activities		6669-0009	1000-7999	00:00	0.00	00:00	0.00		0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	13,660,696.76	40,216,780.73	00:0	00'0	00:0	0.00	00:00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	17,778.48	0.00	0.00	00.00	00.0	0.00	00:00
Debt Service - Interest		9100, 9102	7434, 7438	4,745.52	00:00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.0	00.0	00:0	0000	0.00	000
Depreciation (Unallocated)		0000	0069	00'0	0.00	00:00	00:00		00:0	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	00.00	0.00	282,538.02	980,735.00	1,121,062.00	0.00	00'0
Interfund Transfers Out		9300	7600-7629	2,384,335.02	0.00	00:00	0.00	00:00	00.0	2,889,575.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	00:00
Proceeds from Disposal of Capital Assets			8953	00:00	00'0	00.00	0.00	00.00	0.00	00:0
All Other Financing Sources		_	8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	00'0	0.00	00.00	00:00	00.00	0.00	00:00

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			Fund 56			
	Resource Function	on Object	Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
Pupil Services:						
Home-To-School Transportation	3600	1000-7999	0.00	4,643,658		4,643,658
Food Services	3700	1000-7999	0.00	1,319,889		1.319.889
All Other Pupil Services	3000-3999, except 3600, 3700	9, 500, 1000-7999	00.0	11.426.007		11 426 007
General Administration:						200,031,11
Centralized Data Processing	7700	1000-7999	00:00	7,798,197		7 798 197
All Other General Administration	7100-7699	9 1000-7999	0.00	15,249,189		15,249,189
Plant Services	8000-8999, except 8500	9, 1000-7999	0.00	11,891,037		11,891,037
Facility Acquisition and Construction	8200	1000-7999	00'0	1,600,463		1,600,463
Ancillary Services	4000-4999	9 1000-7999	00'0	0		0
Community Services	5000-5999	9 1000-7999	00.0	0		0
Enterprise Activities	6669-0009	9 1000-7999	00:0	0		0
Other Outgo:						
Transfers Between Agencies	9200	7110-7299	0.00	53,877,477		53,877,477
Debt Service - Principal	9100, 9101	7431-7439, except 7434 31 and 7438	1,850,000.00	1,867,778		1,867,778
Debt Service - Interest	9100, 9102	7434, 7438	467,425.00	472,171		472.171
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 33 5800, 7699	0.00	0		0
All Other Outgo	9100-9300	1000-6999, except 5400, 5450, and 0 5800	0.00	0		C
Depreciation (Unallocated)	0000			0		0
Other Financing Sources and Uses						
Interfund Transfers In		8910-8929	2,889,575.00	5.273.910		5.273.910
Interfund Transfers Out	9300	7600-7629	00:00	5,273,910		5,273,910
Proceeds from Long-Term Debt		8931-8951,	0.00	0		C
Proceeds from Disposal of Capital Assets		8953	00:00	0		0
All Other Financing Sources		8961-8965, 8979	00.0	c		c
All Other Financing Uses	9200	7651-7699	00:00	0		0

					Convers	Conversion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Assets	Fu	Funds 01-57, except where indicated	nere indicated						
Cash			9110-9140	221,158,269	4,185,721 CE014	CE014			225,343,990
Investments			9150	0	0	CE014			0
Receivables			9200-9290	23,259,889	2,266	2,266 CE014, CE018			23,262,155
Due from Other Funds			9310	20,900,996	(20,900,996)	20,900,996) CE014, CE018, CE020			0
Stores			9320	0	0	0 CE014			0
Prepaids			9330	36,988	0	CE003, CE013, CE014			36,988
Other Current Assets			9340	1,144,254	0	CE014			1,144,254
Land			9410	0	156,344	CE001, CE004, CE005, CE011, CE014			156,344
Land Improvements			9420	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Land Improvements			9425	0	0				0
Buildings			9430	0	1,444,119	CE001, CE004, CE005, CE011, CE014			1,444,119
Accumulated Depreciation - Buildings			9435	0	0	CE005, CE012, CE014			0
Equipment			9440	0	1,271,147	CE001, CE004, CE005, CE011, CE014			1,271,147
Accumulated Depreciation - Equipment			9445	0	0	CE005, CE012, CE014			0
Work in Progress			9450	O	0	CE001, CE004, CE005, CE011, CE014			0
Deferred Outflows of Resources - pensions only	ons only		9490	0	11.507.367	CE014, CE023, CE024			11 507 367
Deferred Outflows of Resources - other			9490	O	0	CE003, CE013, CE014			0

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Orange County Departme, . ., Education Orange County

					Convers	Conversion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Tem Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	42,754,526	422,298	422,298 CE008, CE014, CE018			43 176 824
Due to Other Funds			9610	20,900,996	(20,900,996)	20,900,996 CE014, CE018, CE020			C
Current Loans			9640	0					0
Unearmed Revenue			9650	6,337,493	0	CE014			6.337.493
General Obligation Bonds Payable			9661	0	0	CE002, CE003, CE008, CE013			O
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	0	0	CE014, CE023			0
Net OPEB Obligation			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	0	0	CE009, CE014			0
COPs Payable			9996	0	0	CE002, CE003, CE013, CE014			٥
Capital Leases Payable			9667	0	0	CE002, CE003, CE013, CE014			0
Lease Revenue Bonds Payable			8996	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			6996	0	(2,073,128)	CE002, CE003, CE010, 2,073,128) CE013, CE014, CE022			(2,073,128)
Deferred Inflows of Resources - pensions only	nly.		0696	0	0	CE014, CE023			0
Deferred Inflows of Resources - other			0696	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			2626	196,507,381	20,217,794		0		216,725,175

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

Orange County Department of Education Orange County

					Conversi	Conversion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Congres Dovernies									
Taxes and Subventions:									
Taxes Levied for General Purposes	6666-0000		8020-8079, 8097	92,724,570				92.724.570	
Taxes Levied for Debt Service	6666-0000		8571-8572, 8610-8614	0				0	
Taxes Levied for Other Specific Purposes	6666-0000		8575-8576, 8615-8629	2,187,674				2.187.674	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	41,719,613	0	CE006, CE007, CE010, CE022		41.719.613	
Interest and Investment Earnings	0000-1999		8660-8662	1,138,489		CE006, CE007, CE016		1,138,489	
Interagency Revenue	0000-1999		8677, 8780-8799	6,481,926	0	CE010, CE016, CE017, CE022		6.481.926	
Missellaneous	0000-1999		8081-8089, 8631-8659,	30 413 460	c	CE004, CE005, CE006 CE007, CE010, CE016,		000	
Program Reventies				0000	_	3700		004-011-00	
Charnes for Senices	0000 0000		8081-8089, 8631-8659,	140 040		CE005, CE010, CE016,		000000000000000000000000000000000000000	
	6200, 7710		8290, 8587, 8699	140,010,40		CEUZZ		34,073,547	
			8010-8019, 8100-8544, 8546-8560, 8587-8590						
	2000-6199					CEDOA CEDOR CEDO7			
Operating Grants and Contributions	6201-7709, 7711-9999		8660-8662, 8699, 8780-8799	68,919,307	0	CE010, CE016, CE017, CE022, CE026, CE026, CE026, CE026, CE026		68,919,307	
	0000-7709,		8545						
	7710		8545, 8660-8662						
Capital Grants and Contributions	6200		8590, 8660-8662	(1,413,802)	0	CE010, CE022		(1,413,802)	
Expenditures									
Instruction		1000-1999	1000-7999	82.931.463	(5.304.133)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		05E 7C9 77	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	52,256,728	(3,054,843)	CE001, CE009, CE010. CE012, CE015, CE021, CE022, CE023, CE024,		49,201,885	
Instructional Library, Media and Technology		2420	1000-7999	1,032,340	(137,693)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		894,647	
School Site Administration		2700	1000-7999	13,125,423	(929,328)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, (929,328) CE025		12,196,095	

Orange County Departme. __ducation Orange County

Unato utals
2015-16 Un. ad Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

					Convers	Conversion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net
Pupil Services:									177
Home-To-School Transportation		3600	1000-7999	4,643,658	(10,048	CE001, CE003, CE010, CE012, CE015, CE021, CE022, CE023, CE024, 10,048) CE025		4.633.610	

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

					Convers	Conversion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Food Services		3700	1000-7999	1,319,889	(53,334)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,266,555	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	11,426,007	(882,183)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		10,543,824	
General Administration: Centralized Data Processing		2700	1000-7399	7.788.197	(1 107 557)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024,		6 ROD 640	
All Other General Administration		7100-7699	1000-7999	15,249,189	(1,130,656)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025		14,118,533	
Plant Services		8000-8999, except 8500	1000-7999	11,891,037	(168,738)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		11.722.299	
Facility Acquisition and Construction		8500	1000-7999	1,600,463		CE001			
Ancillary Services		4000-4999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		0	
Community Services		5000-5999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		0	
Enterprise Activities		6669-0009	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025		0	
Other Outgo: Transfers Between Agencies		9200	7110-7299	53.877.477	O	CE016. CE017		53 877 477	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438		(2.073,128)	_		(205,350)	(205,350)*Unbalanced
Debt Service - Interest		9100, 9102	7434, 7438	472,171	0	CE008, CE010, CE013, CE015		472,171	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0	0	CE003, CE013, CE015		0	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	٥				C	
Depreciation (Unallocated)		0000	0069		0	0 CE012		0	

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Orange County Departm: Orange County

					Conversi	Conversion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	5,273,910	(5,273,910)	5,273,910) CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	5,273,910	(5,273,910)	5,273,910) CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	0 CE003			
Proceeds from Disposal of Capital Assets			8953	0	0	0 CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	0 CE003, CE016		C	
All Other Financing Uses		9200	7651	0				0	

^{*} The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Unaudileo Actuais 2016-16 Unaudileo Actuais 2016-16 Unaudileo Actuais Conversión from Covernmental Funds to Governmental Activities identification of Program Revenues by Fundion Delail

Orange County Department of Education Orange County

Resource 140,299 Expenditures by fun Percentage of total Defrant revenue by User adjustments Ag,451 Expenditures by fun Percentage of total Defrant revenue by User adjustments User adjusted revenue by User adjustments	4,520	1000 21	2100 24	2420 27	2700	3600	3700	3900	4000	2000	6000	2200	7700		100		
149,296 48,451 48,451 9,084 52,046 154,712								2000			2200	1200	2011	8100	8200	0006	Total
149,296 48,451 48,451 6,084 52,046 154,712																	
48,451 48,451 9,084 52,046 1ssment required		23 533,234	54			0.1		20		68	9	468,996		30,964)))	5,553,517
48,451 48,451 justment required 52,046 154,712	unction 121,520			,		14.	25	(2)	,	(4)		12,608	141	832	٠	96	149,295
flustment required 9,084 52,046 154,712																	,
48,451 justment required 8,084 52,046 154,712	Tunction 121,520	20 14,33					,		,			12,608		832	Salation .	9	149,295
gustment required 6,084 52,046 154,712	040 047	47 406 600	9				5.			7	2	00 440	1	1000			
gusfment required 9,084 52,046 1stment required 154,712	80	9									,	8.48353%	e35	0.57770%	,	6.	1,042,243
9,084 8,084 52,046 justiment required			. 90	170	141	(6)	12.	,		*		4,110	÷	280	•	396	48,450
9,084 B,084 b)															THE REAL PROPERTY.		
9,084 52,046 justiment required 154,712	Tunction 39,152	52 4,90	88	eti.						¥	į.	4,110	Ŷ	280			48,450
52,046 Sizement required				35		767	769 465					74 044		40 004		0	040 500
52,046 Justiment required						80.07233%	33%			•		8.48361%		1.44406%	,	,	300 00000
52,046 Justiment required	unction		10	17/	A-1		8,182					17.1		131		,	9,084
52,046 justment required 154,712														100			•
52,046 justiment required 154,712	function		31			ac .	8,182		9	8	,	771	¥	131		×	9,084
justmari required	dion 868,641		73							ů.		94,416	.4	7.741		100	1.119.471
flushment required	77	13.28065%	2%									8.43398%		0.69149%			000000000
justment required	unction 40,385	85 6,912	12	2		51			(4)			4,390	49	360			52,047
154,712	function 40,385	185 6,91		•		,		9		1	1	4,390		360			52,047
154,712																	
			54			,		*				537,870	[4]	36,125	*		6,369,104
	91	Di.	4%									8.44499%		0.56719%			100.00000%
	unction 125,756	15,UT	2			1		6	0			13,065	ž2	8/8	The same of		154,712
	function 125,756	56 15,01	13						,		,	13,065		878		1	154,712
000000		1													N. Charles		
U1-57 6042 Child Development: State Attemative 32,056 Expenditures by function Percentane of total	ation 902,327 81.81641%	127 102,214	36					Ŧ				8.44761%		5,161			1,102,868
Default revenue by function			77	35	ca.		1	(0	Ţ.	9	,	2,708	1	150		•	32,056
User adjustments Adjustment revenue by function	function 26 227	707 2 87							,		,	9 708		027	The State of the S		32.058
in to resistant presentati												3		3			25,000
01-57 6500 Special Education 29,042,282 Expenditures by function	1			.,		47,907	- 6,592,645	2,645	,			3,379,498		1,478,960	1	30,702,916	70,640,314
Percentage of total Thefault revenue by function	33,33546% unction 0.681.378	16% 2.42976%	0.0001	20 1 240 376	o'	10 606	9.33	9.33269%				4.78409%		2.09365% GDR 044		43,46373%	98.99999%
Unbalanced; user adjustment required Adjusted revenue by function						19,696	- 2,716	2,710,426	22	,	,	1,389,409	,	608,044	(64,404)		(64,404)
01-57 9010 Other Restricted Local 4,585,720 Expenditures by function	ction 288,783	7,115,343	43	35,311	311	,	1,78	1,787,571	Į.	ı	,	840,549	24	3,406			10,070,963
Percentage or total			. 90	16,078	8ZL	,	- 813	813,954	*	1		382,736	ş.	1,551	,	,	4.585,720
User adjustments														part of	1000		
Adjusted revenue by fun.	function 131,495	95 3,238,90	90	16,078	078	,	. 81	813,954	,	r	T.	382,736		1,551		,	4,585,720
														80			
Total Charges for Services (from fund consolidation worksheet) 34,073,647																	
Unbalanced Subtotal of Charges for Services by function:	function: 10,165,913	113 3,989,703		29 1,256,454		19,696 8	8,182 3,524,380	4,380				1,809,797		612,226		12,622,859 34,009,239	34,009,239
User identifica																	•
Unbalanced Adjusted Charges for Services by function (agrees to conversion worksheet):	rksheet): 10,165,913	113 3,989,703	23	29 1,256,454		19,696 8	8,182 3,524,380	4,380	*		Ç.	1,809,797		612,226	Section 1	12,622,859	34,009,239

Unautitied Actuals
2015-16 ** al Actuals
Conversion from Governm ** is to Governmental Activities identification of Pr.* Lowell early Function

Orange County Departmr ' rlucation Orange County

Operating Grants and Contributions: Governmental Activities	nental Activitie	Sa				Extracted expen	nditures by func	tion, default ic	Extracted expenditures by function, default identification of program revenues by function, and user adjustments	одгат темепис	s by function,	and user adju	stments					
Funds Resource	Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3800	4000	2000	0009	7200	7700	8100	8500	0006	Total
A MA CONTRACTOR TANKS DAMA TO A MANAGEMENT OF THE CONTRACTOR A MANAGEMENT OF THE CONTRACTOR AND A MANAGEMENT OF THE CONTR	036 350 0	1			a													90
O'CO SOLO NOLD. TIME I, PARCA, DANG CHAIRS LOY	2,045,652	Percentage of total	34.66315%	1,364,016	á		(A)	000	3 35150%		til	,	224,471	×	51,615		,	2,645,951
		Default revenue by function	917,170	1,364,017	Si.		æ	[*]	88,679		,		224,471	9	51,615			100.00001%
		User adjustments Adjusted revenue by function	917,170	1,364,017	,	ı	19))	88,679		(8)		224,471	60	51,615			2,645,952
menorina Clerc I Orto Part S NO: 8-10	2 000 054	Conceediblemen has freezelize	804 004	100 000														
unphunon monte in the state of	2,002,004	Percentage of total	30.16907%	9.68790%	ř			'	1,014,014 50,64868%	ı	4		169,846	,	20,236	H	•	2,002,054
		Default revenue by function	604,001	193,957				1	1,014,014		*	,	169,846	(i)	20,236	9		2,002,054
		Adjusted revenue by function	604,001	193,957	¥		×	×	1,014,014	ı	15	,	169,846		20,236		,	2,002,054
01-57 3310 Special Ed: IDEA Basic Local Assistan	7,511,323	Expenditures by function	1.059.309	267.984					20 808				120.604	9		8		200 000
		Percentage of total	13.86362%	3.50722%				0	0.92667%			,	1.69618%			,	6,113,224	7,640,927
		Default revenue by function	1,041,341	263,438			(i)	Э	69,605		31		127,406	8)		-		7,511,323
		Adjusted revenue by function	1,041,341	263,439	×	1	000	(0	69,605		ħ!	,	127,406		,	*	6,009,532	7,511,323
		5																
01-57 3511 Special Ed. IDEA Local Assistance, P.	18r,r	Expenditures by tunction Percentage of total		ā	á		* :	*0	,	55	S.	•	70	,		2.		1,180
		Default revenue by function	,	T.	¥		æ		,	æ	15		,	,			1,181	100.00000%
		User adjustments Adjusted revenue by function		2	12		38				i	,	9	9	15			. 181
	1																	
01-57 3315 Special Ed: IDEA Preschool Grants, P.	175,183	Expenditures by function Percentage of total	11,353	23,561	-12		à	×		,	,		2,787	9		m.		177,970
		Default revenue by function	11,175	23,192	63		e	*	•	,			2,743	è		ī	78.81608% 1 138,072	100.00000%
Unbalanced; user adjustment required	stment required	User adjustments Adjusted revenue by function	11,175	23,192	ş	,		Œ				ı	2,743				138.072	175 182
													.				- 1	
V1-5/ 3316 Special Ed. IDEA Preschool Accountal	100,77	Experiorures by function Percentage of total	t	71,629			į į	X		81			6,640	· ·			,	78,269
		Default revenue by function	•	70,469	34		39	00.0		087	UNC		6,532	6		·	-	77,001
		User adjustments Adjusted revenue by function	ı	70,469	ř.			,	1	,	,		6,532	ŝ				77,001
01-57 3320 Special Ed: IDEA Preschoot Local Enti	401,483	Expenditures by function	30,061	14	1	,							2 787				274 499	404 970
		Percentage of total	7.43587%										0.68939%					100.00000%
		User adjustments	28,854		÷		×	×	,	2		1	2,768	r			368,861	401,483
		Adjusted revenue by function	29,854		,	•	٠		ı		ST		2,768	9			368,861	401,483
01-57 3327 Special Ed: IDEA Mental Health Alloca	548,911	Expenditures by function		1.2	3									82.		a		548,911
		Percentage of total Default revenue by function		i				,				1		9		Ψ.	100.00000% 1	100.00000%
		User adjustments Adjusted revenue by function				÷		Œ	,	,			,	į.		0000		548 911
01-57 3385 Special Ed: IDEA Early intervention Gr	653,846	Expenditures by function Percentage of total	54,886 8.11737%	563,98B 83.41105%						di.	æ	ž.	57,281	*	,	4	,	676,155
		Default revenue by function	53,075	545,380				29	09	(9)	,	105	55,391				,	653,846
		Adjusted revenue by function	53,075	545,380	,	lai		6	ε	99			55,391	ŝ			,	653,846
01-57 3395 Special Ed: Alternate Dispute Resolutin	6,393	Expenditures by function	39	6,393								,		,		The same of		900
		Percentage of total		100.00000%													:	100,00000%
		User adjustments		6,383	ı		*		÷	[1]				ě	()		E.	6,393
		Adjusted revenue by function	8	6,393	,			ű		00		91				1000	r	6,393
01-57 3550 Carl D. Perkins Career and Technical !	73,052	Expenditures by function	62,920	6,653			14					le:	6,449		6			76,022
		Default revenue by function	60,462	6,393		21	,	,				,	8.48307% 6,197		3		÷ ,	100.00000%
		User adjustments Adjusted revenue by function	60,462	6,393		,	S	94		÷	×		6,197	NE.		7	O ₄	73,052
01-57 4035 NCLB: Title II, Part A, Teacher Quality	47,769	Expenditures by function		43,716					,				4.053	,				0000
		Percentage of total		91.51542%									8.48458%		ı	•	· =	47,769
_		User adjustments		p y'et			,			,	,		4,053	E)	ĮĮ.			47,789

Caffornia Dept of Education SACS Financial Reporting Software - 2016.2.0 File: cnvrt (Rev 05/09/2007)

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Covernmental Funds to Governmental Activities
identification of Program Revenues by Function
Deats

Orange County Department of Education Orange County

Expenditures by function 25.000 Expenditures by function 125.000 Expenditures by function 125.007 Expenditures by function 15.031 Expenditures by function 15.032 Expenditures by function 15.033 Expenditures by function 15.031 Expenditures by function 15.032 Expenditures by function 15.033 Expenditures by function 15.031 Expenditures by function 15.031 Expenditures by function 15.032 Expenditures by function 15.033 Expenditures by function 15.031 Expenditures by function 15.032 Expenditures by function 15.033 Expenditures by function 15.033 Expenditures by function 15.035 Expenditures by function 15.036			Adjusted resemble by function		42 716			Detail						4 0073					10
Continue			lionalist on patrace reasolate		21-12		3	6	2		6	Е		4,053	ti				47,769
Contact Section of Particular Section of P	: Title II, Part B, CA Mathematics	411,486	Expenditures by function	,	383,169			1	41			(4)	*	32,824	*	75.		18	115,993
Manual M			Default revenue by function		379,027			114	Si		39	09	,	32,469		10		D	411,496
Communication of the communi			User adjustments Adjusted revenue by function		379,027	•	œ	ř.	ű.	,	6	6		32,469					411,496
Continue of the first	01-57 4123 NCLB: Title IV, 21st Century Сотптип	25,000	Expenditures by function	(0)	23,810		la	ă		,	(4)	. 1		2,207	,	,			28.017
File of the continue of the			Percentage of total		91.51708%									8.48292%				100	%00000
Equation Continue			User adjustments		610,22	,	¥2.	¥l	*		×	X.	1	2,121			-		25,000
State Stat			Adjusted revenue by function	,	22,879		ar	î	17			,		2,121				0	25,000
Comparison Com	Title III, Immigrant Education PI	562	Expenditures by function	515					ŧ	١.	×			48	S.			4	563
Decide weath by Indice weath			Percentage of total Default revenue by function	91.47425%					,	,		,		8.52575%	,			100	%00000
A comparison 12 Comparis			User adjustments	5							ę.	0		2			No. of Lot		2962
Principal of the prin			Adjusted revenue by function	514	1	,	27				,		,	48	31	ı.	*	*	295
Contracting filtering	Title III, Limited English Proficie	132,856	Expenditures by function	15,807	114,443		a	£	11		,			9,469	8				138.718
Particular of the particular			Percentage of total	11.31342%	81.90940%									6.77717%				86	%66666
State Stat			User adjustments	100,001	100,022									8,004	,	-		A.	132,857
No.	Unbalanced; user adjus	stment required	Adjusted revenue by function	15,031	108,822		11	îa	Šių.		(4)	060	10	9,004	6				132,857
Function by Indicate the Market 20,2819-104 Addition from the Plant of Market 20,2819-10	evelopment: Quality Improveme	809,925	Expenditures by function		753,084	,	14	ia.	574			(6)	Œ	56,841					809.925
A Challe Transport			Percentage of total		92.98194%									7.01806%				100	%00000
Admitted internate by Indicated 2,200,248 Continue by Indicated internate by Indicated 2,200,248 Continue by Indicated 2,200,2			User adjustments	,	753,084	,	T				×	Œ	*	56,841	8			,	908,925
A Casably Imp 2774 (Au) Experimental protection of by Unitation 6 2468 544 Control of by Uni			Adjusted revenue by function	,	753,084	,	ū	Si.		,		,		56,841	li†			(e)	808,925
Patienting of Action Contenting of Action	evelopment: ARRA Quality Imp	2,704,840	Expenditures by function	•	2,486,394		2	8	i i					218,446		1/2		2,	704,840
Special content by Lincibon 1,000 and Lincibon			Percentage of total Default revenue by function	,	91.92388%		i			,	+	,		8.07612% 218 448	,			100	%00000
Administration 19,000 Administration 1,000 Administration 1			User adjustments						3	ı	8	Đ)		06±4017			1000	,	45, -
Expenditure by Function Contact by Conta			Adjusted revenue by function		2,486,394				*		×	ж	æ.	218,446				.2	704,840
Dictate fractionary by processor, and purposes of the first state of	evelopment: Federal Alternative	5,297,695	Expenditures by function	4,520,323	533,234		E	2				1	ı	468,996		30,964		S)	553,517
Particular language			Default revenue by function	4,312,095	508,671	,	9	i.	S		(8)			8.44503%		0.55756% 29,538		6 5,	297,696
Fluinting Co. 72,840 Expenditures by function 66,466 Fluinting Co. 66,466 Fluinting Co. 6,465 Fluinting Co.	Unbalanced; user adjus	stment required	User adjustments Adjusted revenue by function	4,312,095	508,671	٠	,	•	14	,	,	9	2	447,392		29,538		(g)	969'262
Deficio de of fauil Clip (4)	evelopment: Lacal Planning Co	72.649	Expenditures by function	1.0	66 486		,						0	6 463				3	0,00
District woman by function 69,648 District woman by function 716,222 69,577 105,648 District woman by function 716,222 69,577 Total woman by function 716,222 716,243 Total woman by function 716,224 Total woman by function 716,274 Total woman by fu			Percentage of total		81.51674%									8.48326%			•	100	%00000
Adjustment by function 840,217 106,866 106,000			Default revenue by function User adjustments		66,486							[0]	[*]]	6,163	đi			Ť	72,649
Expenditure by function 642,217 106,566 Percentage of blass Control of blass			Adjusted revenue by function	,	66,486	•	T.	×			Œ	31	(6)	6,163	3	2.		F	72,649
Default vertex by function 744,282 895.77 10,13065% 10,1	evelopment: Federal Alternative	982,924		842,217	105,586		T	41	÷	,			×	88,419	÷	6,021		-	042.243
Control to Working by Uniction 194, 262 98,977 200 250,127 Chemical traversian by Function 194, 262 98,977 200 250,127 Chemical traversian by Function 198,578 225,286 27,120 24,4000 24			3	80.80812%	10.13065%									8.48353%		0.57770%		100	%00000
Adjusted revenue by function 207,150 Expenditures by function 207,100 Expenditures			User adjustments	784,282	116,88			je i	ří.	1		61	63	83,387	til	5,678	000000	,	982,924
Percentigue of total reverue by function T85,746 T86,746 T87,770 T86,486 T87,770 T86,486 T86,486 T87,770 T86,486 T			Adjusted revenue by function	784,282	212'66	<u>10</u>	•	,				×	6	83,387	ŧ	5,678		ÿ.	982,924
Percentage of Ideal	utrition: School Programs (e.g.,	250,127	Expenditures by function		8	(4)	,		762,465			×	**	71,814	i iti	12,224		3	346,503
Verico Homels 207,150 Expenditures by function 198,576 Expenditures by func			Default revenue by function	,	(4)	3	,	u	225,295	1	,			8.48361%		1.44406%		100	00000%
Percentage of total revenue by function 189,576 Percentage of total revenue by function 202,800 135,871 32,094 245,519 Percentage of total revenue by function 202,800 135,871 32,094 245,519 Percentage of total revenue by function 202,800 135,871 32,094 245,519 Percentage of total revenue by function 292,800 135,871 32,094 245,519 Percentage of total revenue by function 199,996 Percentage of total revenue by function Percentage of tota			User adjustments Adjusted revenue by function	,			9	14	225,295	53		(4	()	21 220	,	3612)	FD 407
Percentiage of total Percentage of total												08 1	S1 (1)		0	7100			200, 121
Default revenue by function 189,576 T71,783 Expenditure by function 189,576 T71,783 Expenditure by function 282,800 135,871 32,094 245,519 245	Rite X McKinney-Vento Homak	207,150	Expenditures by function Percentage of total		189,576 91.51629%				74	S4	1	9	9	17,574	(e)	100	,	100	207,150
T71,783 Expenditure by function 186,576 186,576 17,504 17,5074			Default revenue by function	,	189,576	,	,	,		90	ě		8	17,574				,	207,150
T71,755 Expenditures by function 545,926 255,331 59,840 457,770 172,007 172,007			Adjusted revenue by function	,	189,576	ŝ	£		9	×	¥	,	3	17,574	,			,	207,150
Percentage of Iotal 37,83861% 17,60546% 4,15863% 31,81313% 8,45316% 65,469 65	al Billing Option	771.753		545.926	253.334		59 840			457 770	5	.	3	100 007	0		Ď.	,	
Updature tendence by function 282,800 135,871 32,094 245,519 65,489				37.93961%	17.60546%		4.15863%			31.81313%				8.48315%				- 66 -	99999%
Adjusted revenue by function 292,800 135,871 32,094 246,519 65,469 65,469			User adjustments	282,800	135,871		32,094	ı	1	245,519	1		00	65,469)(/s				771,753
32,963 Expenditures by function 194 2,796 Percentage of fotal 0.58856% 8.46249% Default revenue by function 194 2.967			Adjusted revenue by function	292,800	135,871	•	32,094		,	245,519	k:		,	65,469					771,753
20,000 2 2796 . 20,000 . 20,000	estricted Federal	32,963	Expenditures by function		194	(*)	ē			29,972	inet.	4	,	2,796	c		#//		32,962
			Default revenue by function		194	8		,	,	90.9289576 29,973	*	,		8.48249% 2,796	(%)			100	32.863

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Unaddiech Actuals
2015-16 'vel Actuals
Conversion from Governm is to Governmental Activities
Identification of Pr.

Orange County Departme "-ducation Orange County

							ll pro-											
		User adjustments Adjusted revenue by function		184	٠	101	30		29,973	F	8	٠	2,796	,			:*:	32,963
01-57 6040 Child Development: State Alternative F	1,001,909	Expenditures by function	868.641	148.673			7)			ŀ			04.440		122.5			
		Percentage of total	77.59389%	13.28065%						0)	Š	,	8.43398%	,	0.69149%		27	1,119,471
		User adjustments	777,420	133,060	,		8	1		÷	3	,	84,501		6,928		9	1,001,909
		Adjusted revenue by function	777,420	133,060	•	£	*	•		8			84,501	,	6,928	100	E	1,001,909
01-57 6041 Child Development: State Atternative F	6.127.527	Expenditures by function	5 177 055	618.054	ŀ								0000			E POSE		
		Percentage of total	81.28388%	9.70394%	C		17			÷			537,87U 8.44490%		36,125		,	6,369,104
		Default revenue by function	4,980,692	594,612	()(12	1		, Đ	0	1	517,469	,	34,755		•	6,127,528
Unbalanced; user adjustment required	ment required	Adjusted revenue by function	4,980,692	594,612	10	•	10	٠			8	ı	517,469	ı	34,756		,	6,127,528
04-57 6049 Child Danstonmont: State Alternation	4 060 047	1														SON DE		
of the control president control plants	/th0'000'1	Percentage of total	902,327 B1.81641%	9.26802%	(v.)		E.			,			93,166		5,161			1,102,868
			865,656	98,060	(4)		15	,		,	(1)		89,380		0.46796%		,	100.00000%
		User adjustments	0.00													SOLIT THE REAL PROPERTY.		100001
		Adjusted revenue by Tunction	909,098	090'96	+		r			65	0	,	88,380		4,951		,	1,058,047
01-57 6045 Child Development: State Local Planni	732	Expenditures by function		670	396	,	i e	je.		,	ŀ		69					720
		Percentage of total		91.53005%									8.46995%	'			,	7.92
		Default revenue by function		670	×		90		,	(8)	(4)		62	ı		1	,	732
		User adjustments Adjusted revenue by function		670	0	,	18	9					ç		0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		, ;
													70	,				732
01-57 6126 Child Development: California Transitic	381,836	Expenditures by function		353,879	æ		×					1	27,857	١.	-			381,836
		Default revenue by function		92.67827%									7.32173%				•	100.00000%
		User adjustments		000			1.5	50	•			,	27,857					381,836
		Adjusted revenue by function		353,879	×	•	•			8	ŝ	,	27,867	,	90			381,836
01-57 6127 Child Development: California State Pr	5,998,694	Expenditures by function		5.711.180									207 549					
		Percentage of total		95.20707%									4.79293%				'	00.00000%
		Default revenue by function	,	5,711,181	300		,				,	,	287,513		74	1		5,998,694
		Adjusted revenue by function		5,711,181	::#		d!	9.9		(4)	(6)	1	287,513	,			,	5,998,694
01-57 6264 Educator Effectivenese	637 050	Expanditions by Sunding			06		8	8		10								
	200,100	Percentage of total									9)		ř.	£.				33
Default not possible; user adjustment required	ment required	Default revenue by function	,	•	÷		20	*	1		9		a				1	şŧ
Unbalanoed; user adjustment required	ment required	Adjusted revenue by function	,		*		×			,	1	,	ïï	Ĭ			ı	d. 20
01-57 6300 Lottery: Instructional Materials	302,392	Expenditures by function	135,469	1		(4)	3	i.e		ė				14	1			150 526
		Percentage of total	84.91970%													•	_	100.00000%
		User adjustments	790,790		60	e		til		1	,		•	-			45,602	302,392
		Adjusted revenue by function	256,790			к		×	t	(9)	9	ř	,	T.			45,602	302,382
01-57 6382 California Career Pathways Trust	3,323,425	Expenditures by function	25,265	3,201,373				*	×		(8)	ě	98,788	٠	,	٠		3,323,426
		Percentage of total Default revenue by function	0.76021%	3,201,372	14			,				9	2.91230%	12	,	100	-	100.000000%
		User adjustments									ı		8					3,323,423
		Adjusted revenue by function	25,265	3,201,372	,	9		1	83	55	•	ĕ	96,788					3,323,425
01-57 6500 Special Education	2,461,336	Expenditures by function	23,548,275	1,716,393	74	3,016,995	47,907		6,592,645			8	3,378,498		1,478,960		30,702,916	70,640,314
			33,33546% 820,498	59.805	0.00010%	4.27093%	0.06782%		9.33269%		,		4.78409%					%6666666
abenilian anner i benemel radel I	Partition of the case of the c	User adjustments					2		250,100		,	,	667,111	,	ZEG'LG	5,458	1,069,788	2,461,336
Onbalaineu, user aujusumem required	mem required	Adjusted revenue by function	820,488	59,805	Ø	105,122	1,669		229,709		,	•	117,753		51,532	,	1,069,788	2,455,878
01-57 6501 Special Ed: State Local Assistance Gn	14,235	Expenditures by function	2,649		*			×			24	,	246				11,586	14.481
		u u	2,604	W	ì				,			,	1.69878%					100.0001%
		User adjustments									5		747	,		State and	11,389	14,235
		אלומוחוות לת משומת המפולתי	4,004 4,004				×	*(.5		242				11,389	14,235
01-57 8512 Special Ed: Mental Health Services	2,799,614	Expenditures by function	,	34,715				×	549,197		15	ı	54,129					3,835,053
		Default revenue by function	,	24,698	3	,		Œ	13.95653% 390,729	,	68		1.37556%			80	83.78571% 1	100.00000%
Unbalanced; user adjustment required	nent required	User adjustments Adjusted revenue by function	1	24,698	Ē	ia		. 10	390,729		E 1	<u>.</u>	38.510	•	100			2700 643
01-57 6540 Special Ed: State Staff Development	66.804	Expenditures by function		82 044											3			2,7 38,010
		Percentage of total		91.32561%		2						9	5,760 8.48294%	ėj.	130 0.19146%	255	,	100.00001%
California Dent of Education																		

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: cnvrt (Rev 05/09/2007)

66,801

157,041 100.00000% 157,040

157,040

604,590 100.00000% 604,590

604,590

893,622 100.00000% 893,623

893,623

88,270 100.00000% 88,270

88,270

3,506,902 100.00000% 3,506,902

3,506,902

37,567 100.00000% 9,031,201

9,031,201

10,070,963 99.99999% 4,619,085

3,406 0,03382% 1,562 1,562

840,549 8.34626% 385,521 385,521

1,787,571 17.74975% 819,876

35,311 0.35062% 16,195 16,195

7,115,343 70.65206% 3,263,480 3,263,480

288,783 2.86748% 132,451 132,451

Expenditures by function Percentage of total Default revenue by function User adjustments Adjusted revenue by function

4,619,087

01-57 9010 Other Restricted Local

01-57 7810 Other Restricted State

Unbalanced; user adjustment required

819,876

4,619,085

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities

01-57 6680 Tobacco-Use Prevention Education: C

Orange County Department of Education Orange County

01-57 6690 Tobacco-Use Prevention Education: G

01-57 7366 Supplementary Programs: Foster Youl

01-57 7370 Supplementary Programs: Specialized

01-57 7690 STRS On-Behalf Pension Contribution

					Identification of Program Revenues by Function Detail	Program Revel Detail	nues by Funct	ion								
	Default revenue by function		61,006	th	1/1		1	(4)	¥()	,	îi	2,667	,	128	-	
	Adjusted revenue by function		61,006	as	ar.		98	ř	9)		r	5,667	1	128		
157,040	Expenditures by function		143,718	£	5.		8	*	÷		¥.	13,323			٠	
	Percentage of total Default revenue by function	٠	91.51623%	1.7		,				1	ä	8.48377%		38		
	User adjustments Adjusted revenue by function	•	143,717	2.5			@	9			ial	13,323		(6)		
604,590	Expenditures by function		575,086	4			(*)	19		,	i a	29.504	,	Э	,	
	Percentage of total		85.12000%									4.88000%				
	Default revenue by function	,	575,086	er:	,	,	(6)	(8)			¥	29,504			-	
	User adjustments Adjusted revenue by function	,	575,086	72.	,	,	*	ž			141	29,504			11	
893,623	Expenditures by function	,	817,811	171			×	à			12	75,811	1			
	Default revenue by function		817,812	,	,	,	į	ė		,	,	75,811	,	1		
	User adjustments Adjusted revenue by function	•	817,812	į .	,	•			,			75,811	ı			
88,270	Expenditures by function	,	86,227									2,043		,		
	Percentage of total		97.68551%									2.31449%				
	User adjustments Adjusted revenue by function	, ,	86,227	i ĝi		· @	. 3	(9)		79	. 34	2,043	((4)	(10)		
3,506,902	Expenditures by function	1,207,551	1,852,178	3,420	164,127	(3)	9	168,920		5-4	24	20,706	59	9		
	Percentage of total Default revenue by function	36.99992%	52.81522% 1,852,178	0.09752% 3,420	4.68011%	8	9	4.81679%	,	T	*	0.59044% 20,706	4	×	ì	
	User adjustments Adjusted revenue by function	1,297,551	1,852,178	3,420	164,127	÷	ř	168,920		141	æ	20,706	*	*		
9,031,201	Expenditures by function		34,380	T.	,	÷		ě		÷	٠	3,187	×	×		
	Percentage of total Default revenue by function	,	91.51649% 8,265,038	12	,	3	9	Q4		a	-	8.48351% 766,163	000	(*)		
	User adjustments Adjusted revenue by function	,	8,265,038		,	0	9		,	18	Ď.	766,163	(E			

Total Operating Grants & Contributions (from fund consolidation worksheet) 68,919,308													
Unbalanced Subtotal of Operating Gran	ubtotal of Operating Grants and Contributions by function: 17,290,727 32,509,418	17,290,727	32,509,418	3,422	317,538	1,689	225,285	3,057,024	4,121,250	21	210,535	10,539,012	0,539,012 68,275,890
Unbalanced User formitration of conversion entries, adjustments, and rounding differences, by function: Unbalanced Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet): 17,290,727 32,509,418	rounding differences, by function: agrees to conversion worksheet):	17 290 727	32 509 418	3,422	317,538 1,669	1,669	225 285	3,057,024	4,121,250	- 21	210,535	10,539,012	(1) 68 275 890

Unaudher Actuals
2015-16 al Actuals
Conversion from Governm is to Covernmental Activities
Identification of Pr.
Local Actual Punction

Orange County Departme 'Iucation Orange County

Capital Grants and Contributions: Governmental Activities	ental Activities	Note:	Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions, Capital Grants and Contributions are program revenues of the function that will utilize the asset	Rures are not u	sed as the basis	for identification	n of Capital Gr	ants and Confri	butions to funct	ions. Capital G.	rants and Con	ributions are pr	эдгат гечепив	is of the function	in that will utiliz	the asset		
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	2000	0009	0062	2700	200	g C	COCC	ļ
7710 State School Facilities Projects	(1,413,802)	Expenditures by function Percentage of total Default revenue by function (1.413,802) User adjustments Adjusted revenue by function (1.413,802)	(1,413,802)														D333 II	(1,413,802)
Total Capital Grants & Contributions (from fund consolidation worksheet)	(1,413,802)																	

Subtotal of Capital Grants and Contributions by function: (1.413.802)
User identification of conversion enthies, adjustments, and rounding differences, by function:
Adjusted Capital Grants and Contributions by function (aurees to conversion worksheet): (1.413.802)

Total

0006

8200

8100

Unaudiled Actuals 2015-16 Unaudiled Actuals 2015-16 Unaudiled Actuals Conversion from Covermental Funds to Covermental Activities Identification of Program Revenues by Function Detail

Orange County Department of Education Orange County

7700 7200 Extracted expenditures by function, default identification of program revenues by function, and user adjustments 0009 2000 4000 3800 3700 3600 2700 2420 2100 1000 Function: Charges for Services: Business-type Activities Program Revenues by Resource

Adjusted Charges for Services by function:

Total Charges for Services

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Orange County Departme Columnian Orange County

0000 8100 7700 7200 Extracted expenditures by function, default identification of program revenues by function, and user adjustments 0009 2000 4000 3900 3700 3600 2700 2420 2100 1000 Function: Operating Grants and Contributions: Business-type Activities
Program
Funds Resource
Resource Total Operating Grants & Contributions

Adjusted Operating Grants and Contributions by function:

Page 8

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Capital Grants and Contributions: Business-type Activities
Program
Revenues by
Resource

Orange County Department of Education Orange County

Adjusted Capital Grants and Contributions by function:

Total Capital Grants & Contributions

Unauditer Actuals
2015-16 Unauditer Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Defini

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

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Unaudheri Actuals
2015-16 and Actuals
Conversion from Governm sto Governmental Adivities
Identification of Pn evenues by Function

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12,622,859 832 280 131 360 878 150 608,044 12,608 4,110 771 4,390 13,065 2,708 1,389,409 382,736 Summary of revenues by function 2,710,428 813,954 1,240,376 16,078 2700 6,912 15,013 2,971 705,658 3,239,906 Function 1000 121,520 39,152 -40,385 125,756 26,227 9,681,378 131,495

149,296 48,451 9,084 52,046 154,712 32,056 29,042,282 4,585,720

Child Development: Federal Alternative Child Development: Federal Aternative Child Nutrition: School programs (e.g., Child Development: State Alternative F Child Development: State Alternative F Child Development: State Alternative F Special Education Child Development: State Alternative F Special Education Child Development: State Alternative Special Education Local

5050 5062 5310 6040 6041 6042 6500

Charges for Services: Governmental Activities
Program Revenues

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Orange County Departm*

by Resource

149,295 48,450 9,084 52,047 154,712 32,056 28,977,875 4,585,720

34,009,239

12,622,859

612.226

1 809 797

3,524,380

6,182

19,696

1,256,454

8

3 989 703

10,165,913

Adjusted Charges for Services by function (agrees to conversion worksheet): User identification of conversion entries, adjustments, and rounding differences, by function:

Unbalanced

12,622,859

612,226

1,809,797

3,524,380

8,182

19,696

1,256,454

8

3,989,703

10,165,913

Subtotal of Charges for Services by function:

34,073,647

Total Charges for Services (from fund consolidation worksheet)

Page 1

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: cnvrt (Rev 05/09/2007)

Orange County Department of Education Orange County

;								Sum	CHRITY										
Operating Gra	Operating Grants and Contributions: Governmental Activitie	nmental Activitie								Summary of r	Summary of revenues by function	ction							
Decouple		Program Revenues by	Fun	Function	0000	0000	COLO	dose	COPE	0000	4004	0001	0000	e e	1		į		
Resource		Kesource		1000	2100	2420	2700	3600	3700	3800	4000	2000	8000	7200	2700	8100	8200	0000	Total
	NCLB: Title I, Part A, Basic Grants Lov	2,645,952	917.	·	1,364,017					88,679			181	224,471	127	51,615		,	2,645,952
	NCLB: Title I, Part D, Local Delinquent	2,002,054	604		193,957		980	*	(4)	1,014,014	,	8	6	169,846	¥1	20,236			2,002,054
3310 Spe	Special Ed: IDEA Basic Local Assistan	7,511,323	1,041,341		263,439			•	•	69,605	1	it		127,406	Ä			6,009,532	7,511,323
	Special Ed. IDEA Local Assistance, P.: Special Ed. IDEA Described Greater D	1,101	•	14 175	10 400		*1	+1	÷			*	×		¥.			1,181	1,181
	Special Ed. IDEA Preschool Acountal	77,004	=	67.1	70,182		600	00	1000	,	1	- 25	(2,143	•			138,072	175,182
	Special Ed: IDEA Preschool Local Enti	401.483	28	29.854	00.		i.e	i	- 134		, ,	15	001	2,532	199			, 000	100,77
	Special Ed: IDEA Mental Health Alloca	548,911				1	÷	- 10	9	,	,	1	30	20 1	- 74			54B 044	548 044
	Special Ed: IDEA Early Intervention Gr	653,846	53	53,075	545,380	,		. *	٠.		,	ş - t	5 .	55.391	. 1			B 020	240,911
	Special Ed: Atternate Dispute Resolutiv	6,393			6,393	,	60	0.0	Ñ		3	Q	(#	,					033,040
3550 Carl	Carl D. Perkins Career and Technical I	73,052	09	60,462	6,383		15		34	,	ğ.	<u> </u>	9.	6 197	25/4			35	72 052
4035 NCI	NCLB: Title II, Part A, Teacher Quality	47,769			43,716			+			Ÿ	*	×	4.053	- 14	9			47 769
4050 NCI	NCLB: Title II, Part B, CA Mathematics	411,496			379,027		1					,		32.469				,	411 496
4123 NCI	NCLB: Title IV, 21st Century Commun	25,000			22,879	,	1651	(0)	SV	,	8	13	(#	2.121					25,000
4201 NCI	NCLB: Title III, Immigrant Education Pr	295		514		,	29	×		•		g I	ē t	48	1974		•	13	562
4203 NCI	NCLB: Title III, Limited English Proficie	132,856	15,	15,031	108,822	,	31	×	÷	1	1	*	90	9.004	u			٠,٠	132 857
5035 Chil	Child Development: Quality Improveme	809,925		,	753,084	,	,					,	*	56,841	,				808 925
5037 Chil	Child Development: ARRA Quality Imp	2,704,840		. 2	2,486,394		Se.))(, G		,		2 6	218,446					2 704 840
5050 Chil	Child Development: Federal Afternative	5,297,695	4,312,095		508,671	,	5.1	О	2.			SIF	:04	447,392		29,538	THE PERSON NAMED IN		5,297,696
	Child Development: Local Planning Co	72,649		,	66,486			*		•	(8)		26	6,163	**			j. 1	72.649
	Child Development: Federal Alternative	982,924	784	794,282	775'86	,		X	43	,	8		*	83,387	1	5,678	•		982,924
	Child Nutrition: School Programs (e.g.,			,	(P		E	×	225,295		1	5	c	21,220	41	3,612	13		250.127
2630 NCI	NCLB: Title X McKinney-Vento Homel			,	189,576		•	1	14			Ç.	53	17,574	514	70		ķ	207.150
	Medi-Cal Billing Option		282	292,800	135,871		32,094	90	¥	245,519			3	65,469	100			g ·	771.753
	Other Restricted Federal				194	,				29,973	,	8	÷	2,796	¥			3	32,963
	Child Development: State Alternative F		777	777,420	133,060		K	6	ii	,	6			84,501		6,928		21	1,001,909
	Child Development: State Alternative F		4,980,692	7,692	594,612		i,t	100	7/6		7	3.5	53	517,469	24	34,755	•		6,127,528
	Child Development: State Atternative I	1,058,047	865	865,656	090'86	,		00	il.		(4)	(5)	06	89,380	184	4,951		•	1,058,047
	Child Development: State Local Planni	732			670	,	*1	х			8	8	×	62	¥	,		3	732
	Child Development: California Transitic	381,836			353,879	,	10	É	ö		ò	5.	10	27,957	¥ľ	2	1000	,	381,836
	Child Development: California State Pr	5,998,694			5,711,181							ď	3	287,513	i i				5,998,694
	Educator Effectiveness	637,959				í	18	×	ik.	,	8	:::				4		uţ.	
	Lottery: Instructional Materials	302,392	256			,	#15	XI	Ř		ŝ	.ti	(8)	•	(4)		TOHO!	45,602	302,392
	California Career Pathways Trust	3,323,425	25		3,201,372		R.	ĸ	iii		525	0	e	96,788	10	1	11-100		3,323,425
	Special Education	2,461,336	820	820,498	59,805	7	105,122	1,669	(i	229,709	,	e.	э	117,753	16	51,532		1,069,788	2,455,878
	Special Ed: State Local Assistance Gri	14,235	2	2,604	ï	,	18	*	ě		9	3	×	242				11,389	14,235
	Special Ed: Mental Health Services	2,799,614		ı f	24,698			+:	ĵ.	380,729	,	ð	æ	38,510	¥		•	2,345,676	2,799,613
	Special Ed: State Staff Development	66,801			81,006		100	0	ř.	1			510	2,667	. 1	128	•	20	108'99
	Obacco-Use Prevention Education: C	157,040			143,717		it i	+		4	•	3 3	e i	13,323	an.		1	10	157,040
000 0000	lobacco-Use Prevention Education: G	000,000			980,076		1	*		0	8	ě		29,504	j				604,590
	Supplementary Programs, Poster Tour	020,020		*1	210,110	•			¥31			8	e	75,811				2	893,623
	STDS On Dohoff Donnion Contribution	00,27,00	4 207 65		00,441	. 410	104 407	(0)	200		ē,	tes	1 500	2,043	ı ii	1			88,270
	Other Restricted State	2,300,902	187	_	1,032,170	02450	104,127	+ 1	1 7	028,001	- 1	,	,	20,706				<u>19</u>	3,506,902
	Other Restricted Local	4 619 087	132	132 451 3	3.263.480		18 105	.)		810.976		. 1	• 2	501,007	. 1				9,031,201
					2001		26,192			0,0		8	6	176'090		700'1		7	4,618,083
Total Operating	Total Operating Grants & Contributions (from fund	68 010 308																	
Unbalanced	Subtotal of Operating Grants and Contributions by function:	3rants and Contribution	rs by function: 17,290,727		32,509,418	3,422	317,538	1,669	225,295	3,057,024		34	(4)	4,121,250	,	210,535	(A20)	10,539,012	68,275,890
	User identification of conversion entries, adjustments, and rounding	in entries, adjustments,	and rounding																
Unbalanced		difference	differences, by function:																(£)
Uhhalanvad	Adjusted Operating Grants and Contributions by function (agrees to	1 Contributions by funct	s by function (agrees to		32 500 448	2 422	247 638	4 880	305 305	2 057 004				4000					
O Indian Road		Collegian	1	ı	014 800	274.0	917 990	800	1	970 700 0		•		4 121 250		210 535		10,539,012	68,275,890

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2015-16 - Ind Actuals
Conversion from Governme Is to Governmental Activities
Identification of Prc. avenues by Function

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Orange County Departme*

(1,413,802) Total (1,413,802) 0000 8100 7700 7200 0000 2000 Summary of revenues by function 4000 3900 3700 3600 2700 2420 2100 Function 1000 (1,413,802) (1.413.802) Subtotal of Capital Grants and Contributions by function: (1,413,802) User identification of conversion entries, adjustments, and rounding differences, by function: Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet): Program Revenues by Resource Capital Grants and Contributions: Governmental Activities (1,413,802) (1,413,802)

Total Capital Grants & Contributions (from fund consolidation worksheet)

State School Facilities Projects

7710

1,413,802

Page 3

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Orange County Department of Education Orange County

					Summan	TASTV									
Charges for Services: Business-type Activities							Summary of revenues by function	enues by functic	F						
Program Revenues	Function														
Resource	1000	2100	2420	2700	3600	3700	3900	4000	9009 8009	2200	7700	8100	8500	0000	Total
Total Chamae for Sandrae												2/5			
Adjusted Charles for Services by function:	Services by function:														

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8100 7700 7200 2000 Summary of revenues by function 4000 3900 3700 3600 2700 2420 2100 Function 1000 Adjusted Operating Grants and Contributions by function: Operating Grants and Contributions: Business-type Activitie
Program
Resource
Resource Total Operating Grants & Contributions

Page 5

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: cnvt (Rev 05/09/2007)

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Orange County Department of Education Orange County

9000 850D 8100 7700 7200 0009 2000 Summary of revenues by function 4000 3900 3700 3600 2700 2420 2100 Function 1000 Capital Grants and Contributions: Business-type Activities

Adjusted Capital Grants and Contributions by function:

Total Capital Grants & Contributions

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Conversion from Governmenta. "ands to Governmental Activities
Conversion Entry - Detail

Orange County Dep(of Education Orange County

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position. Capital Outlay Expenditures Entry CE001

				-	: >																	
	Account Description		50,062 Instruction	392.763 Instructional Supervision and Administration	66.212 Instructional Library Media and Technology	School Site Administration	Home-to-School Transportation	Food Services	All Other Pupil Services	Ancillary Services	Community Services	Enterprise Activities	28.984 All Other General Administration	714.414 Centralized Data Processing	18,711 Plant Services	1,600,463 Facilities Acquisition and Construction	Land	Land Improvements	Buildings	Equipment	Work In Progress	
uc		Credit	50,062	392,763	66.212	•	•	,	,	•	•	,	28.984	714.414	18,711	1,600,463	•	,	7	٠	,	2,871,609
Conversion	EUUY	Debit				,										,	156.344	. '	1,444,119	1,271,147	. '	2,871,610
9r spends	SILIS	Credit														# # # # # # # # # # # # # # # # # # #						0
User	ilen ny	Debit																				0
iversion d Data	n Data	Credit	50,062	392,763	66,212	a		W	1	•	Ŷ	•	28,984	714,414	18,711	1,600,463	.l¥	i i	1		1	2,871,609
Default Conversion	מו דעוומאנס	Debit			,			,					,			1	156,344		1,444,119	1,271,147	######################################	2,871,610
Extracted			20'09	392,763	66,212	0	0	0	0	0	0	0	28,984	714,414	18,711	1,600,463	10000 10000					
Function (Resource)	CO DOCON		1000	2100	2420	2700	3600	3700	3900	4000	2000	0009	7200	7700	8100	8500						Unbalanced
Object			[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	[see extract]	9410	9420	9430	9440	9450	TOTALS

Debt Service Expenditures	
Entry CE002	

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Function (Resource)	Extracted Data	Default Conversion of Extracted Data	iversion id Data	Adjustments	nents	Conversion	LO	Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	
9100	0			**************************************		,		Debt Service, State School Building Repayment
9100	0	•	•			,	•	Debt Service, Bond Redemptions
9100	0	ı	•			•	,	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
9100	0	(1 <u>#</u> 1)	,					Debt Service, Payments to Original District for Acquisition of Property
9100	1,867,778	•	1,867,778		100000 10000000 100000 100000 100000 100000 100000 100000 100000 1000000 1000000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 10	•	1,867,778	1,867,778 Debt Service, Other Debt Service - Principal
			1				1	General Obligation Bonds Payable
		1	100000000000000000000000000000000000000			•	,	State School Building Loan Payable
						,	•	COPS Payable
						,		Capital Leases Payable
				***			,	Lease Revenue Bonds Payable
	1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,867,778	1			1,867,778	•	Other General Long-Term Debt
	**************************************	1,867,778	1,867,778	0	0	1.867.778	1.867.778	

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Detail

Orange County Department of Education Orange County

Debt Issuance Entry CE003 To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

5400 9100 7599 9100 8931 8951 8961	000 00	Debit C	Credit				
	0000	ı '	-	Debit	Credit	Debit Credit	
	00 00	1				- (*)	Debt Service, Insurance
	0 00	,	7.4			×	Debt Service, Other Insurance
	00	1	,				Debt Service, Other Financing Uses
	00						:
	0	•	8				Emergency Apportionments
		1	3			,	Proceeds from Sale of Bonds
	0	•	9				County School Building Aid
	0		,				Proceeds from Certificates of Participation
	0		į			3	Proceeds from Capital Leases
	0		9			1	Proceeds from Lease Revenue Bonds
	0	1	,				All Other Financing Sources
		,	,			,	Dranoid Evnance
			2010 1911 1911 1911 1911 1911 1911 1911				Deferred Outlows of Resources
	**************************************	*	1				General Obligation Bonds Payable
			1000 1000 1000 1000 1000 1000 1000 100				State School Building Loan Payable
		5.00				i	COPS Payable
		5 11	,				Capital Leases Payable
		:*	•			,	Lease Revenue Bonds Payable
6996			, ,			1	Other General Long-Term Debt
			*****			*	Deferred Inflows of Resources
TOTALS	1000	0	0	0	0	0	0

Donated and Contributed Capital	Assets		
Donated and Contributed	Capital		
Donated and	Contributed	-	
Donat	ed and		
	Donat		
	2	1	

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Coop-1999 Data		Function	Extracted	Default Conversion	User		Conversion			
(2000-1999) (2000-9999) (2000-9999) (2000-9999) (2000-9999)	Object	(Resource)	Data	of Extracted Data	Adjustmer	ıts	Entry		Account Description	
(2000-1999)					Debit	Credit		edit		
(AGRA-DOX)	8699	(0000-1999)					,		Local Revenues (General Revenues)	
	6606	(2000-9999)						,	Local Revenues (Program Revenues)	
	9410							1	Land	
	9420						1		Land Improvements	
	9430						•		Buildings	
	9440						•	¥	Equipment	
	9450						1		Work In Progress	
TOTALS (1818) (1818) (1818) (1818) (1818) (1818) (1818) (1818) (1818) (1818) (1818) (1818) (1818) (1818) (1818)	TOTALS				0	0	0	0		

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2015-16 t ad Actuals
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Conversion Entry - Detail

Orange County Depr Orange County

of Education

Disposal of Capital Assets Entry CE005 To report sales and disposals of capital assets and any resulting gain or loss.

		perating Expenditures	General Revenues) Program Revenues)	al Assets			Improvements		lings		pment		
Account Description		General Administration, Other Operating Expenditures	Sale of Equipment and Supplies (General Revenues) Sale of Equipment and Supplies (Program Revenues)	Proceeds from Disposal of Capital Assets	Land	Land Improvements	Accumulated Depreciation - Land Improvements	Buildings	Accumulated Depreciation - Buildings	Equipment	Accumulated Depreciation - Equipment	Work in Progress	
Conversion Entry	Credit	20.		1	9.			,			5.7	(PU	
\$2	Credit Debit												c
User Adjustments	Debit												c
Default Conversion of Extracted Data	Credit												
Extracted Defau Data of E	Debit		00	0									
Function (Resource)		7200	(0000-1999)		1999		2				1001		
Object		5800	8631 8631	8953	9410	9420	9425	9430	9435	9440	9445	9450	TOTALS

Earned But Unavailable Revenues Entry CE006

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Account Description			Mandated Cost Reimbursements (General Revenues)	Mandated Cost Reimbursements (Program Revenues)	All Other State Revenue (General Revenues)	All Other State Revenue (Program Revenues)	Interest (General Revenues)	Local Revenues (General Revenues)	Local Revenues (Program Revenues)	Proceeds from Disposal of Capital Assets	Deferred Inflows of Resources	
sion	Credit		•	8	35.	(*)	ı	5	,	ı	1	C
Conversion Entry	Debit		1			1	•	•		•		0
ents	Credit											0
User Adjustments	Debit											0
Default Conversion of Extracted Data	Debit Credit	1916 1916 1916 1916 1916 1916 1916 1916										100 100 100 100 100 100 100 100 100 100
Extracted Data		**************************************										
Function (Resource)			(0000-1999)	(2000-9999)	(0000-1999)	(2000-9999)	(0000-1888)	(0000-1999)	(5000-9696)			
Object			8550	8550	8280	8590	8660	8699	6698	8953	0696	TOTALS

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Detail

Orange County Department of Education Orange County Elimination of Revenues Relating to Prior Periods

Entry CE007

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	rversion od Data	User Adjustments	ints	Conversion		Account Description
			Debit	Credit	Debit	Credit	ı	Credit	
				24331					
_	(0000-1888)						,	7)	Mandated Cost Reimbursements (General Revenues)
3550	(2000-8888)			****			1		Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)							5	All Other State Revenue (General Revenues)
8590	(2000-9999)							20	All Other State Revenue (Program Revenues)
8660	(0000-1999)						•	•	Interest (General Revenues)
6698	(0000-1899)							æ	Local Revenues (General Revenues)
8699	(2000-888)						,	135	Local Revenues (Program Revenues)
8953							1		Proceeds from Disposal of Capital Assets

0696								8	Deferred Inflows of Resources
319Z					,	1	1	,	Fund Balance/Net Position
OTALS					c	0			

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Account Description		Debt Service, Bond Interest and Other Service Charges Debt Service, Debt Service - Interest Accounts Payable General Obligation Bonds Payable	
	Credit	0.0 1.1	0
Conversion Entry	Debit		0
er nents	Credit		0
User Adjustments	Debit		0
nversion ed Data	Credit		
Default Conversion of Extracted Data	Debit		
Extracted Data			
Function (Resource)		9100	
Object		7434 7438 9500 9661	TOTALS

Unaud: 'tuals 2015-16 U d Actuals Conversion from Governmenta L. ...ds to Governmental Activities Conversion Entry - Detail

of Education Orange County Depal Orange County

Entry CE009

Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

1	Function	Extracted	Default Conversion	nversion	User	ər	Conversion	sion		
Object	(Resource)	Data	of Extracted Data	ed Data	Adjustments	nents	Entry	,	Account Description	
			Debit	Credit	Debit	Credit	Debit	Credit		
n/a	1000			****					nostanotion	
n/a	2100							1	Total Circumstance A description of the Contraction	
n/a	2420								Instructional Opportusion and Administration	
n/a	2700							•	School Can Administration	
n/a	3600						0. 3	1	United to Others House and House	
n/a	3700							1		
4	3000							,	FOOD Services	
V	2300						50		All Other Pupil Services	
n/a	4000						*	•	Ancillary Services	
n/a	2000						,	,	Community Services	
n/a	0009						•	•	Enfancise Activities	
n/a	7200								All Other Comment Administration	
- Ju	0022							,	Au Curei General Administration	
20	00/							•	Centralized Data Processing	
ın/a	8100						20	t	Plant Services	
9665							,	•	Compensated Absences Payable	
TOTALS					0	0	c	C		

Orange County Department of Education Orange County

Expenditures Relating to Prior Periods Entry CE010 To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid over time.

	U			Instructional Supervision and Administration	Instructional Library, Media and Technology	stration	ransportation		vices		SB	S	Administration	hocessing		Debt Service, Bond Interest and Other Charges	Debt Service, Debt Service - Interest	General Revenues: Federal and State Aid Not Restricted to Specific Purposes	General Revenues: Interagency Revenue	:: Miscellaneous	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	g-Term Debt	Position	
	Account Description		Instruction	Instructional Super	Instructional Librar	School Site Administration	Home-to-School Transportation	Food Services	All Other Pupil Services	Ancillary Services	Community Services	Enterprise Activities	All Other General Administration	Centralized Data Processing	Plant Services	Debt Service, Bon	Debt Service, Deb	General Revenues	General Revenues	General Revenues: Miscellaneous	Program Revenue	Program Revenue	Program Revenue	Other General Long-Term Debt	Fund Balance/Net Position	
sion	λ.	Credit		14	0,0	6.	2	*	10	,	25	e.t.		1	(1)	±	μŤ	c#	10	6	1	A	£	3.4	y.\$0	C
Conversion	Entry	Debit		11+	000	0			•		9	(4)			10		10	9	(0)		•	30	×	1	1	c
	ents	Credit																								c
User	Adjustments	Debit																								c
ersion	Data	Credit																								
Default Conversion	of Extracted Data	Debit																								
Extracted	Data																	solidation	solidation	solidation	solidation	solidation	solidation]			
Function	(Resource)		1000	2100	2420	2700	3600	3700	3900	4000	2000	0009	7200	7700	8100	9100	9100	[ranges per Fund Consolidation]	[ranges per Fund Consolidation]	[ranges per Fund Consolidation	[ranges per Fund Consolidation]	[ranges per Fund Consolidation]	[ranges per Fund Consolidation]	 		150 to
	Object		n/a	rı/a	n/a	rı/a	r/a	n/a	n/a	rva	rv'a	rva	r/a	n/a	n/a	7434	7438	8XXX	8XXX	8XXX	8XXX	8XXX	8XXX	6996	379Z	TOTALS

o Work in Progress
Adjustments to
Entry CE011

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

	Function	Extracted	Default Conversion	sion	. User		Conversion	ion	
Object	(Resource)	Data	of Extracted Data	ata	Adjustments	ents	Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	7200						,	1(\$1)	All Other General Administration
							60	50	Land
							Œ	ď	Land Improvements
							,	1	Buildings
							((4))	uto	Equipment
								ř.	Work in Progress
OTALS					c	c	C	C	

Unaud' tuals
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Conversion from Governmental and s to Governmental Conversion Entry - Defail

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Orange County Depai of Education Orange County

Depreciation

Entry CE012

Accumulated Depreciation - Land Improvements Instructional Supervision and Administration Instructional Library, Media and Technology Accumulated Depreciation - Buildings All Other General Administration Home-to-School Transportation Centralized Data Processing Depreciation (Unallocated) School Site Administration All Other Pupil Services Community Services Account Description Enterprise Activities Ancillary Services Plant Services Food Services Instruction Credit Conversion Entry Debit Adjustments Default Conversion of Extracted Data Debit Credit Extracted Data Resource Function 7000 2420 2420 3600 3700 3900 4000 5000 7200 7700 8100 Object 9425

Entry CE013 Amortization

TOTALS

9445

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Accumulated Depreciation - Equipment

0

Account Description			Debt Service, Insurance	Debt Service, Bond Interest and Other Service Charges	Debt Service, Debt Service - Interest	xpense	Deferred Outflows of Resources	General Obligation Bonds Payable	State School Building Loan Payable	yable	Capital Leases Payable	Lease Revenue Bonds Payable	Other General Long-Term Debt	Deferred Inflows of Resources
Account D			- Debt Serv	- Debt Serv	- Debt Serv	Prepaid Expense	- Deferred	- General C	- State Sch	 COPS Payable 	- Capital Le	Lease Re	- Other Ger	- Deferred I
Conversion Entry	Credit													
S	Debit		'	•	1	1	'	•	,	•	•	,	'	'
ır nents	Credit													
User Adjustments	Debit													
rersion I Data	Credit													
Default Conversion of Extracted Data	Debit													
Extracted Data		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1												
Function (Resource)			9100	9100	9100									
Object			5400	7434	7438	9330	9490	9661	9662	9996	2996	8996	6996	0696

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Detail

Orange County Department of Education Orange County

Incorporation of Assets, Deferred Outflows of Resources, Llabilities, and Deferred Inflows of Resources of Internal Service Funds Entry CE014

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting. Conversion User Default Conversion Extracted Function

Account Description			Cash in County Treasury	Fair Value Adjustment to Cash in County Treasury	Cash In Banks	Revolving Cash Account	Cash with a Fiscal Agent/Trustee	Cash Collections Awaiting Deposit	investments	Accounts Receivable	Due from Other Funds	Stores	Prepaid Expenditures (Expenses)	Other Current Assets	Land	Land Improvements	Accumulated Depreciation-Land Improvements	Buildings	Accumulated Depreciation-Buildings	Equipment	Accumulated Depreciation-Equipment	Work in Progress	Deferred Outflows of Resources - pensions only	Deferred Outflows of Resources - other	:	Accounts Payable	Due to Other Funds	Unearned Revenue	Net Pension Liability (Asset)	Net OPEB Obligation	Compensated Absences Payable	COPs Payable	Capital Leases Payable	Lease Revenue Bonds Payable	Other General Long-Term Debt	Deferred Inflows of Resources - pensions only	Deferred inflows of Resources - other	3,765,689 Fund Balance/Net Position	
	Credit	5	1		,	,		,		,	,	,			,		,	,	•	,	•	,	1			422,238			•		,			•	,			3,765,689	4 187 987
Fortre	Dehit		3,982,001	•	Ä		203,720		,	2,266	(4)	*	(4)	(4	,	ř		¥)	8	3		•						60		8			,	(8)	,	,	•		4 187 987
Adjustments	Credit																							**************************************											***** **** **** **** **** **** **** ****		100 mm m		
Adjustm	Dehit																100000000000000000000000000000000000000							10 mm													100 100 100 100 100 100 100 100 100 100		0
d Data	Credit		1	,	4	1	1	1	•	,	,	,	,	1	,	ı	ı	,	,	,	1			3	000	067,224		(*)	6	,	,	,	1	1		110		3,765,689	4,187,987
of Extracted Data	Debit		3,982,001	•	•	,	203,720	ı	,	2,266	•		,	,	,	ı	1	,		•	,	1				•	,	1	1		,		,		1			,	4,187,987
Data			3,982,001	0	0	0	203,720	0	0	2,266	0	0	0	0	0	0	0	0	0	0	0	0		0	400	422,230	5 (0 0	0 1	0	0	0	0	0	0		>	1910494 19104 1910494 1910494 1910494 1910494 1910494 1910494 1910	
(Resource)																																				•••			•
Object			9110	9111	9120	9130	9135	9140	9150	9200	9310	9320	9330	9340	9410	9420	9425	9430	9435	9440	9445	9450	9490	9490	C	9300	0100	0696	9003	9664	9665	9996	9667	9998	6996	9690 9690	Ococ	2626 2626	TOTALS

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Unaur stuals
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Conversion Entry - Detail

of Education Orange County Deparange County

Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

Entry CE015

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

ents	Adjustments Debit Credi	Adjustments Debit	Adjustments
200		Cepit	
•	1	4	4
	(•	

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Detail

Incorporation of Internal Service Fund External Activities and Interfund Transfers Entry CE016

Orange County Department of Education Orange County

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

	Function	Extracted	Default Conversion		User	Conversion	
Object	(Resource)	Data	of Extracted Data	¥	Adjustments	Entry	Account Description
			Debit Credit	Debit	Credit	Debit Credit	
n/a	0009	7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		****			- Enterprise Activities
n/a	9200					(18)	Transfers Between Agencies
7619	9300	0		200 200 200 200 200 200 200 200 200 200	100 mm m m m m m m m m m m m m m m m m m	,	. Interfind Transfers Other Authorized Transfers Out
R631	(0001-1000)					2 2	Calls of Grainmond and Committee Com
8631	(2000-9999)						Sale of Equipment and Supplies (General Revenues)
	(2000-2000)					1	Safe of Equipment and Supplies (Program Revenues)
8639	(0000-1888)						- All Other Sales (General Revenues)
8639	(2000-9999)					111	- All Other Sales (Program Revenues)
8660	(0000-1999)			· · · · · · · · · · · · · · · · · · ·			- Interest (General Revenues)
8660	(2000-9999)			***			- Interest (Program Revenues)
8662	(0000-1999)			**************************************		,	- Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)			1441		5.9	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)			14.14		t	- Fees and Confracts (General Revenues)
8689	(2000-9999)			****			Fees and Contracts (Program Revenues)
8699	(0000-1999)			100 to 10			- Other Local Revenue (General Revenues)
8699	(2000-9999)					1	- Other Local Revenue (Program Revenues)
8799	(0000-1999)			****			Other Transfers In from All Others (General Revenues)
8799	(2000-9999)			**************************************		1	Other Transfers In from All Others (Program Revenues)
8919		0	1	**************************************	**************************************	(6)	Interfund Transfers, Other Authorized Transfers In
8965						5	- Transfers From Funds of Lapsed/Reorganized Districts
349Z				F verse		1	Fund Balance/Net Position
TOTALS					0	c	C

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2015-16 U vid Actuals
Conversion from Governments. ...ds to Governmental Activities
Conversion Entry - Detail

of Education

Orange County Deps

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions. Note: Entry CE017 must be completed and saved before preparing Entry CE019. Reclassification of Interfund Transfers Involving Fiduciary Funds Entry CE017

			S	#					S	=					94	, H					ITS	T T			
Account Description			Transfers Between Agencies, All Other Transfers to All Others	Interfund Transfers, Other Authorized Interfund Transfers Out	Other Transfers In from All Others (General Revenues)	Other Transfers In from All Others (Program Revenues)	Interfund Transfers, Other Authorized Interfund Transfers In		Transfers Between Agencies. All Other Transfers to All Others	Interfund Transfers, Other Authorized Interfund Transfers Out	Other Transfers in from All Others (General Revenues)	Other Transfers In from All Others (Program Revenues)	Interfund Transfers, Other Authorized Interfund Transfers In		Transfers Between Agencies All Other Transfers to All Others	Interfund Transfers, Other Authorized Interfund Transfers Out	Other Transfers In from All Others (General Revenues)	Other Transfers In from All Others (Program Revenues)	Interfund Transfers, Other Authorized Interfund Transfers In		Transfers Between Agencies, All Other Transfers to All Others	Interfund Transfers, Other Authorized Interfund Transfers Out	Other Transfers In from All Others	Interfund Transfers, Other Authorized Interfund Transfers In	
	Credit		*	•		ij.	•		12	, I	2	•	31			£	,	17	W		٠	æ	1		•
Corrversion	Debit		1	,	,	•			,	,	٠				,		ı	•	1		,		•	,	•
User Adjustments	Credit																				****** ***** ***** ***** **** **** **** ****				
Adi	Debit																				10000 10000				
version ed Data	Credit		•	ı	,		,		10000 10000				2000 2000 2000 2000 2000 2000 2000 200								•	•	1	1	c
Default Conversion of Extracted Data	Debit			1	1		1		14000 14000												ı		•		c
Extracted Data		(09)		3,870,310	## 1 # 1 # 1 # 1 # 1 # 1 # 1 # 1 # 1 #	***** ***** ***** ***** **** **** **** ****	3,870,310			0			0	(02-9		0			0	•	****** ***** ***** ***** ***** ***** ****	0	1000	0	
Function (Resource)		Governmental Funds (Funds 01-60)	9200	9300	(0000-1999)	(2000-9999)		Proprietary Funds: Enterprise Funds (Funds 61-65)	9200	9300	(0000-1999)	(5000-9999)		Proprietary Funds: Internal Service Funds (Funds 66-70)	9200	9300	(0000-1999)	(2000-9999)		Fiduciary Funds (Funds 71-95)	9200	9300			
Object		Government	7299	7619	8799	8799	8919	Proprietary Funds:	7299	7619	8799	8799	8919	Proprietary Funds: Internal Service Fu	7299	7619	8799	8799	8919	Fiduciary Fu	7299	619	8799	8919	TOTALS

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Orange County Department of Education Orange County Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions. Note: Entry CE018 must be completed and saved before preparing Entry CE020.

seriation				teceivable	Due from Other Funds	ayable	er Funds			teceivable	Due from Other Funds	ayable	er Funds			Receivable	Due from Other Funds	ayable	er Funds		Accounts Receivable	Due from Other Funds	ayable	er Funds	
Account Description	THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON A			Accounts Receivable	Due from C	Accounts Payable	Due to Other Funds			Accounts Receivable	Due from (Accounts Payable	Due to Other Funds			Accounts Receivable	Due from (Accounts Payable	Due to Other Funds		Accounts F	Due from (Accounts Payable	Due to Other Funds	
Conversion	Condit	Credit			1		,			1	,	,	1			1	•	1	1		ı	1	,	1	
Conve	- Hade	Depit		•	,	((4)	06			•	•	•	1				,	1	,		1	ı	1		
User	***************************************	Debit																							
ersion Data	Coods	Cream		· c	ŀ	((0)	0		\$0000000000000000000000000000000000000				(**** **** **** **** **** **** **** **		0.0000000000000000000000000000000000000						1	1	1	1	
Default Conversion of Extracted Data	Dobis	Debit		,	,		,								0.0000000000000000000000000000000000000						,			a	
Extracted			(0		20,900,996		20,900,996				0		0	10)			0		0		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0		0	
Function	Tropped at		Governmental Funds (Funds 01-60)					:spc	Enterprise Funds (Funds 61-65)					Totals (F. m.d. Se	Internal Service Funds (Funds ob-70)					Fiduciary Funds (Funds 71-95)	(CC-1 / CDUM 1) C				
taid	10000		Governmental	9200	9310	9500	9610	Proprietary Funds:	Enterprise Fun	9200	9310	9500	9610	Proprietary Funds:	Internal Service	9200	9310	9500	9610	Fiduciany Fund	9200	9310	9500	9610	

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California Dept of Edu SACS Financial Repo File: entry (Rev 04/21). Orange County Depa of Education Orange County To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities. Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Elimination of Internal Transfers

Entry CE019

	ACCOUNT DESCRIPTION		Interfind Transfers From General Fined to Child Development Fined	Interfund Transfers, Between General Fund and Special Reserve Fund	Interfund Transfers. To State School Building Fund/County School Escility Eund	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred	Maintenance Fund Interfind Transfers From General Fund to Cafetonia Fund	Interfund Transfers, Other Authorized Interfund Transfers Out	nterfund Transfers. To Child Development Fund from General Fund niterfund Transfers. Between General Fund and Sherial Reserve Fund	Interfund Transfers, To State School Building Fund/County School Facility Fund from All	Other Funds	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds	Interfund Transfers, To Cafeteria Fund From General Fund	ntentund Transfers, Other Authorized Intenfund Transfers In		Interfund Transfers, Other Authorized Interfund Transfers Out	Interfund Transfers, To Cafeteria Fund From General Fund	ineriona i rationes, Other Authorized invertoria transfers in	Interfund Transfers, Other Authorized Interfund Transfers Out	nterfund Transfers, Other Authorized Interfund Transfers In	riterfund Transfers, Other Authorized Interfund Transfers Out	Interfund Transfers Other Authorized Interfund Transfers In	
	Crodit	Tools .	282 538		_	,			3,870,310			1		,		1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2						•	Name 1		5.273.910
Conversion	Dehit			•					ı	282,538					, 000	3,870,310									5,273,910
9	Credit															***************************************									0
User	Debit															*************************				0.000000000000000000000000000000000000					0
ersion Data	Credit		282,538	1,121,062		,		•	3,870,310	1 1	10	(O))()	900							•	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			5,273,910
Default Conversion of Extracted Data	Debit						,		•	282,538 1,121,062		1	,		3 870 310	010,070,00		4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4			•	# 200 mm			5,273,910
Extracted Data, net of CE017		(0	282,538	1,121,062	0	0	c	0	3,870,310	282,538 1,121,062	c	0 0	>	0	3 870 310	016,070,6	<	D	0 0		0	0	0	0	
Function (Resource)		Governmental Funds (Funds 01-60)	9300	9300	9300	9300	9300	9300	9300								Proprietary Funds: Enterprise Funds (Funds 61-65)	0000		Proprietary Funds: nternal Service Funds (Funds 66-70)	9300	1	Fiduciary Funds (Funds 71-95) 7619 9300		
Object		Governme	7611	7612	7613	7614	7615	7616	7619	8911 8912	8013	8014	5	8915	8916		Proprietary Funds: Enterprise Funds (60	8916 8919	Proprietary Funds: Internal Service Fu	7619	8919	Fiduciary 7619	8919	TOTALS

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Detail

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Elimination of Internal Balances Entry CE020

Orange County Department of Education Orange County

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities. Note: Entry CE018 must be completed and saved before preparing Entry CE020.

	Account Description			20,900,996 Due From Other Funds	Due To Other Funds		Due From Other Funds	Due To Other Funds		Due From Other Funds	Due To Other Funds		Due From Other Funds	Due To Other Funds	
_		Credit		20,900,996						•	٠				20,900,996
Conversion	Entry	Debit			20,900,996										20,900,996
Je.	nents	Credit													0
User	Adjustments	Debit													0
onversion	ted Data	Credit		20,900,996							•				20,900,996
Default Conversion	of Extracted Data	Debit		45	20,900,996					©k	531				20,900,996
Extracted Data,	net of CE018		6	20,900,996	20,900,996		0	0	(02	0	0		0	0	
Function	(Resource)		Governmental Funds (Funds 01-60)			Proprietary Funds: Enterprise Funds (Funds 61-65)			Proprietary Funds: Internal Service Funds (Funds 66-70)			Fiduciary Funds (Funds 71-95)			
	Object		Government	9310	9610	Proprietary Funds: Enterprise Funds (R	9310	9610	Proprietary Funds: Internal Service Fur	9310	9610	Fiduciary Fu	9310	9610	TOTALS

Postemployment Benefits Other Than Pensions (OPEB) Entry CE021

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

	Account Description		Instruction	Instructional Supervision and Administration	Instructional Library, Media and Technology	School Site Administration	Home-to-School Transportation	Food Services	All Other Pupil Services	Ancillary Services	Community Services	Enterprise Activities	All Other General Administration	Centralized Data Processing	Plant Services	Net OPEB Obligation	
sion	٨	Credit	8	Š	<u>.</u>	•		٠	đ	4	2	•	•	ţ.	ń	•	0
Conversion	Entry	Debit	.2	(1.50)	: #//		2.	25	75	5.0	(3)	100		20			o
User	Adjustments	Credit															0
	Adju	Debit															
Default Conversion	of Extracted Data	Credit	*****														
Default C	of Extrac	Debit	****														
Extracted	Data		7 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2														
Function	(Resource)		1000	2100	2420	2700	3600	3700	3900	4000	2000	0009	7200	7700	8100		
	Object		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	 9664	TOTALS

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Unaur otuals
2015-16 t ad Actuals
Conversion from Governmenta. unds to Governmental Activities
Conversion Entry - Detail

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

of Education

Other Liabilities Not Normally Liquidated with Current Financial Resources Orange County Dep(Entry CE022

Account Description			Instruction	Instructional Supervision and Administration	Instructional Library, Media and Technology	School Site Administration	Home-to-School Transportation	Food Constant	All Others Duril Cardina	An Other Pupil Services	Aichary der Vices	Community Services	Enterprise Activities	All Other General Administration	Centralized Data Processing	Plant Services	General Boyon ice: Endered and Cinta Aid Not Destricted to Course.	Control November 1 Pareira and State Ald Not Restricted to Specific Purposes	General Revenues: Interagency Revenue	General Revenues: Miscellaneous	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Other General Long-Term Debt		0
Conversion	Cradit	5	•	1	•	•	•				•	ż	•	1	•	•	•	•	•	•	•	•	•	•		
Con	Dehit	The same of the sa		•	•	•	٠	1		•	•	•	1	1	,	•				٠	i i	•	9	1		0
er nents	Credit																									0
User Adjustments	Debit																									0
version d Data	Credit																		****							
Default Conversion of Extracted Data	Debit																									
Extracted Data		The state of the s															solidation	enlidation		solidationi	onsolidation	Consolidations	solidation			
Function (Resource)		1000		822	24Z0	2700	3600	3700	3900	4000	2000	9990	9000	7200	2700	8100	[ranges per Fund Con	France per Find Cons	Taliaco pun la control				[ranges per Fund Cons		14 0	
Object		n/a		10.0	20	n/a	n/a	n/a	n/a	n/a	2/2	1,4	L/a	n/a	n/a	n/a	8XXX	8XXX	222	×××	SXXX	8XXX	8XXX	6996	0	IOIALS

Employer's Net Pension Liability and Pension Expense Entry CE023 To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Function	Extracted	Default Conversion	nversion	User	er	Conversion	sion	
i vesoni ce	Cala	Debit	Credit	Debit	Credit	Debit	Credit	שכנים וו הפצרון וויסון
0007	***					Š		
1000								Instruction
2100						•	•	Instructional Supervision and Administration
2420						•	•	Instructional Library, Media and Technology
2700						•	•	School Site Administration
3600							•	Home-to-School Transportation
3700							•	Food Services
3900						•	W	All Other Pupil Services
4000						1	1	Ancillary Services
2000						•	14	Community Services
0009							j.	Enterprise Activities
7200						•	•	All Other General Administration
2700						•	•	Centralized Data Processing
8100						•	¥	Plant Services
						•	16	Deferred Outflows of Resources - pensions only
						,	•	Net Pension Liability (Asset)
						ı		Deferred Inflows of Resources - pensions only

Employer Pension Contributions Made Subsequent to Measurement Date Entry CE024 To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

	Account Description		Instruction	2,662,080 Instructional Supervision and Administration	71,481 Instructional Library, Media and Technology	929,328 School Site Administration	10,048 Home-to-School Transportation	53,334 Food Services	882,183 All Other Pupil Services	Ancillary Services	Community Services	Enterprise Activities	1,101,672 All Other General Administration	393,143 Centralized Data Processing	150.027 Plant Services		Deferred Outflows of Resources - pensions only	
ou		Credit	5,254,071 Instruction	2,662,080	71,481	929,328	10,048	53,334	882,183	,	•	,	1,101,672	393,143	150.027		1	11,507,367
Conversion	Entry	Debit		÷))	*		(0)	0	•	0		•	,				11,507,367	11,507,367
1	nents	Credit																
User	Adjustments	Debit																35
version	Data	Credit	5,254,071	2,662,080	71,481	929,328	10,048	53,334	882,183		•	•	1,101,672	393,143	150,027	**************************************	1 0000	11,507,367
Default Conversion	of Extracted Data	Debit	,			,			ı		,	•	•		,		11,507,367	11,507,367
Extracted	Data		5,254,071	2,662,080	71,481	929,328	10,048	53,334	882,183	0	0	0	1,101,672	393,143	150,027	****** ***** ***** ***** ***** ***** ****		11,507,367
Function	(Resource)		1000	2100	2420	2700	3600	3700	3900	4000	2000	0009	7200	7700	8100			
	Object		3100-3299	3100-3299	3100-3299	3100-3299	3100-3299	3100-3299	3100-3299	3100-3299	3100-3299	3100-3299	3100-3299	3100-3299	3100-3299		9490	TOTALS

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of Education Conversion from Go

Orange County Depé Orange County State's Share of Pension Expense - Special Funding Situation

Entry CE025

	Function	Extracted	Default Conversion	ersion	User	-	Conversion	rsion	
Object	(Resource)	Data	of Extracted Data	Data	Adjustments	ents	Entry	Ŋ	Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000							,	Instruction
n/a	2100						1		Instructional Supervision and Administration
n/a	2420						1	•	Instructional Library, Media and Technology
n/a	2700						•	5	School Site Administration
n/a	3600						,	2.1	Home-to-School Transportation
n/a	3700							•	Food Services
n/a	3900			**************************************				S.E.	All Other Pupil Services
n/a	4000							*)	Ancillary Services
n/a	2000						•	(*)	Community Services
n/a	0009							1	Enterprise Activities
n/a	7200							5	All Other General Administration
n/a	7700			**************************************				æ	Centralized Data Processing
n/a	8100							I.E.	Plant Services
8590	(2000-9999)							ti	All Other State Revenue (Program Revenues)
TOTALS				4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4				ò	

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Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410			Land
9420			Land Improvements
9425			Accumulated Depreciation - Land Improvements
9430			Buildings
9435			Accumulated Depreciation - Buildings
9440			Equipment
9445			Accumulated Depreciation - Equipment
9450			Work In Progress
9490			Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - other
9661			General Obligation Bonds Payable
9662			State School Building Loan Payable
9663			Net Pension Liability (Asset)
9664			Net OPEB Obligation
9665			Compensated Absences Payable
9666			COPs Payable
9667			Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - other
979Z	-	-	Fund Balance/Net Position
Total	0	0	

Unaudited Actuals

Orange County Department of Education 2015-16 Unaudited Actuals
Orange County Conversion from Governmental Funds to Governmental Activities Conversion Entry - CE001 Data by Function

30 10306 0000000 Report ENTRY

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000		3500	1000	6400	17,991.72
01	0000		3600	1000	6500	14,622.72
01	6300		6000	1000	6400	17,447.61
Total, Ins	struction (Funct	ions 1000-	1999)		_	50,062.05
01	0000		0000	2100	6400	129,495.32
01	0000		0000	2100	6500	144,827.42
01	0000		3500	2100	6400	7,062.64
01	0000		3600	2100	6400	7,062.64
01	6382		1110	2100	6400	6,186.24
01	6500		5060	2200	6500	11,948.00
01	9010		3500	2100	6500	86,180.93
	structional Supe 420 and 2700)	ervision and	d Administra	tion (Functions	2000-2999	392,763.19
01	0000		0000	2420	6500	66,212.43
	tructional Libra	ry, Media,				66,212.43
Total, Sc	hool Site Admir	nistration (I	Function 270	00)	2 	0.00
Total, All 3700)	Other Pupil Se	rvices (Fur	nctions 3000)-3999 except (3600 and	0.00
Total, Ho	me-to-School T	ransporta	tion (Functio	n 3600)	_	0.00
Total, Fo	od Services (Fu	ınction 370	00)		_	0.00
Total, An	cillary Services	(Functions	s 4000-4999)	-	0.00
Total Co	mmunity Servic	os (Eunoti	one 5000 50	200)	_	0.00
Total, Co	minumity Service	es (i ulicti	0118 3000-38	999)	_	0.00
Total, Ent	terprise Activitie	es (Functio	ns 6000-699	99)	_	0.00
01	0000		0000	7200	6400	8,776.96
01	0000		0000	7200	6500	20,206.85
	Other General s 7000-7999 ex					28,983.81
01	0000		0000	7700	6400	714,414.44
Total, Ce	ntralized Data F	Processing	(Function 7	700)		714,414.44
01	0000		0000	8200	6500	18,711.01
Γotal, Pla	nt Services (Fu	nctions 80	00-8999 exc	cept 8500)		18,711.01

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: entry (Rev 04/18/2007)

Unaudited Actuals

Orange County Department of Education 2015-16 Unaudited Actuals
Orange County Conversion from Governmental Funds to Governmental Activities

Conversion Entry - CE001 Data by Function

30 10306 0000000 Report ENTRY

By Function

		Project				
Fund	Resource	Year	Goal	Function	Object	Value
0.4	0000		0000	9500	6200	20 504 60
01	0000		0000	8500	6200	29,591.68
01	0000		3500	8500	6100	64,665.83
01	0000		3600	8500	6100	13,790.76
01	0000		3600	8500	6200	5,821.00
01	6500		5050	8500	4300	284.30
01	6500		5050	8500	6200	725.00
01	6500		5750	8500	4300	177.50
01	6500		5750	8500	5600	73,739.75
01	6500		5750	8500	6200	81,724.55
14	0000		0000	8500	5600	35,859.28
14	0000		0000	8500	6200	1,128,686.74
35	7710		0000	8500	6100	77,887.67
35	7710		0000	8500	6200	6,129.67
40	0000		0000	8500	6200	81,379.71
Total, Fa	cilities Acquisit	ion and Co	nstruction (F	Function 8500)		1,600,463.44
						2 2 2 4 2 4 2 2 2

2,871,610.37

30 10306 0000000 Report ENTRY

By Object

		Project	Dy (Jojece		
Fund	Resource	Year	Goal	Function	Object	Value
T-4-1 O-	different and Dane	C-li	(Oh!t-	4000 4000)		
rotal, Ce	rtificated Perso	onnei Salari	es (Objects	1000-1999)		0.00
Total, Cla	ssified Person	nel Salaries	(Objects	2000-2999)		0.00
Total, Em	ployee Benefi	ts (Objects (3000-3999)			0.00
01	6500		5050	8500	4300	284.30
01	6500		5750	8500	4300	177.50
Total, Boo	oks and Suppli	ies (Objects	4000-4999	except 4400)		461.80
Total No	ncapitalized Ed	auinment (O	bioct 4400	١		
rotal, Noi	icapitalized Lt	dribinen (O	bject 4400	,		0.00
01	6500		5750	8500	5600	73,739.75
14	0000		0000	8500	5600	35,859.28
Total, Ser	vices and Oth	er Operating	g Expenditu	ıres (Objects 5	000-5999)	109,599.03
0.4	2000		2500	0.500	0.400	
01	0000		3500	8500	6100	64,665.83
01	0000		3600	8500	6100	13,790.76
35 T-1-1-1-1	7710	0)	0000	8500	6100	77,887.67
i otal, Lar	d (Object 610	U)				156,344.26
Total, Lan	d Improvemer	nts (Object 6	6170)			0.00
01	0000		0000	8500	6200	29,591.68
01	0000		3600	8500	6200	5,821.00
01	6500		5050	8500	6200	725.00
01	6500		5750	8500	6200	81,724.55
14	0000		0000	8500	6200	1,128,686.74
35	7710		0000	8500	6200	6,129.67
40	0000		0000	8500	6200	81,379.71
Total, Buil	dings and Imp	rovement o	f Buildings	(Object 6200)		1,334,058.35
Total, Boo	ks and Media	for New Scl	hool Librari	es (Object 630	0)	0.00
01	0000		0000	2100	6400	120 405 22
01	0000		0000	7200	6400	129,495.32
01	0000		0000	7700 7700	6400	8,776.96 714,414.44
01	0000		3500	1000	6400	17,991.72
01	0000		3500	2100	6400	7,062.64
01	0000		3600	2100	6400	7,062.64
01	6300		6000	1000	6400	17,447.61
01	6382		1110	2100	6400	6,186.24
	ipment (Object	t 6400)		2.00	3-100	908,437.57
, — 		/				10.10F

California Dept of Education SACS Financial Reporting Software - 2016.2.0

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Unaudited Actuals

Orange County Department of Education 2015-16 Unaudited Actuals Orange County Conversion from Governmental Funds to Gove

Conversion From Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Object

30 10306 0000000 Report ENTRY

By Object

		Project				
Fund	Resource	Year	Goal	Function	Object	Value
01	0000		0000	2100	6500	144,827.42
01	0000		0000	2420	6500	66,212.43
01	0000		0000	7200	6500	20,206.85
01	0000		0000	8200	6500	18,711.01
01	0000		3600	1000	6500	14,622.72
01	6500		5060	2200	6500	11,948.00
01	9010		3500	2100	6500	86,180.93
Total, Equ	uipment Repla	cement (Ob	ject 6500)			362,709.36
						0.074.040.07

30 10306 0000000 Report ENTRY

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #		Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures				
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.				
	Land	9410		156,344	
	Buildings	9430		1,444,119	
	Equipment	9440		1,271,147	
	Instruction		1000		50,062
	Instructional Supervision and Administration		2100		392,763
	Instructional Library, Media and Technology		2420		66,212
	All Other General Administration		7200		28,984
	Centralized Data Processing		7700		714,414
	Plant Services		8100		18,711
	Facilities Acquisition and Construction		8500		1,600,463
	Un	balanced	Total	2,871,610	2,871,609

Entry #		Object	Function	Debit	Credit
CE002	Debt Service Expenditures To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
	Other General Long-Term Debt	9669		1,867,778	
	Debt Service-Principal		9101		1,867,778
			Total	1,867,778	1,867,778

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE003	Debt Issuance To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
			Total	0	0
Entry #		Object	Function	Debit	Credit
CE004	Donated and Contributed Capital Assets To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
			Total	0	0

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE005	Disposal of Capital Assets To report sales and disposals of capital assets and any resulting gain or loss.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
			Total	0	0

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE007	Elimination of Revenues Relating to Prior Periods To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.				
			Total	0	0
Entry #		Object	Function	Debit	Credit
CE008	Liability for Unmatured Interest on Long-Term Debt In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE009	Liability for Compensated Absences To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
			Total	0	0

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
			Total	0	0

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE012	Depreciation To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE013	Amortization To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
			Total	0	0

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resource: To incorporate assets, deferred outflows of resources, liabilit of resources of internal service funds, which primarily serve those of governmental funds for purposes of government-wice	ies, and deferred inflows governmental funds, with	of Resources	of Internal Service	e Funds
	Cash in County Treasury	9110		3,982,001	
	Cash with a Fiscal Agent/Trustee	9135		203,720	
	Accounts Receivable	9200		2,266	
	Accounts Payable	9500			422,298
	Fund Balance/Net Position	979Z			3,765,689
			Total	4,187,987	4,187,987
Entry #		Object	Function	Debit	Credit

CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Total	0	n

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
			Total	0	0

30 10306 0000000 Report ENTRY

0

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Entry #		Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				

Total

Entry #		Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
	Interfund Transfers, To Child Development Fund from General Fund Interfund Transfers, Between General Fund and Special Reserve Fund	8911 8912		282,538 1,121,062	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919		3,870,310	
	Interfund Transfers		9300		5,273,910
			Total	5,273,910	5,273,910

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE020	Elimination of Internal Balances To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
	Due To Other Funds	9610		20,900,996	
	Due From Other Funds	9310			20,900,996
			Total	20,900,996	20,900,996
Entry#		Object	Function	Debit	Credit
CE021	Postemployment Benefits Other Than Pensions (OPEB) To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.		Total	0	0
Entry #		Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long- term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.	-			
			Total	0	0

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE023	Employer's Net Pension Liability and Pension Expense To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.				

Total 0 0

Entry #		Object	Function	Debit	Credi
CE024	Employer Pension Contributions Made Subsequent to Measurement Date				
	To adjust for employer pension contribution expenditures made by the LEA subsequence to the pension plan measurement date.	ent			
	Deferred Outflows of Resources - pensions only	9490		11,507,367	
	Instruction		1000		5,254,071
	Instructional Supervision and Administration		2100		2,662,080
	Instructional Library, Media and Technology		2420		71,481
	School Site Administration		2700		929,328
	Home-to-School Transportation		3600		10,048
	Food Services		3700		53,334
	All Other Pupil Services		3900		882,183
	All Other General Administration		7200		1,101,672
	Centralized Data Processing		7700		393,143
	Plant Services		8100		150,027
			Total	11.507.367	11,507,367

Unaudited Actuals 2015-16 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

30 10306 0000000 Report ENTRY

Entry #		Object	Function	Debit	Credit
CE025	State's Share of Pension Expense - Special Funding Situation				
	To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.				
			Total	0	0

	Expenses		Program Revenue	S		expense) Revenue : anges in Net Positio	ense) Revenue and es in Net Position	
vactions		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities		
overnmental activities	Expenses	3el vices	Contributions	Contributions	Acuvities	Activities	Total	
Instruction	0	0	0	0	0	00.880.00		
Instruction-related services:	J	·	, ,	· ·	v			
Instructional supervision and administration	0	0	0	0		23 77276		
	0	0	0		0	DOMEST OF THE PARTY OF THE PART		
Instructional library, media and technology	0	0		0	0			
School site administration	U	U	0	0	0			
Pupil services:								
Home-to-school transportation	0	0	0	0	0	NESS THE STATE OF		
Food services	0	0	0	0	0			
All other pupil services	0	0	0	0	0			
General administration:								
Centralized data processing	0	0	0	0	0			
All other general administration	0	0	0	0	0			
Plant services	0	0	0	0	0	TO A TOWN		
Ancillary services	0	0	0	0	ō			
Community services	0	0	0	0	ō			
Enterprise activities	0 -	0	0	0	ő			
Interest on long-term debt	0	THE PERSON NAMED IN			Ö			
Other outgo	0	0	0	0	0			
Depreciation (unallocated)*	0		U .		0			
iness-type activities	U				U			
	0	0	0		to the same of the same of			
Instruction	U	U	U	0	E K AN WHAT	0		
Instruction-related services:			_	_	SELECTION STATES			
Instructional supervision and administration	0	0	0	0	mistra and	0		
Instructional library, media and technology	0	0	0	0	THE RESERVE OF	0		
School site administration	0	0	0	0	TELESCI DISSI	0		
Pupil services:								
Home-to-school transportation	0	0	0	0		0		
Food services	0	0	0	0		0		
All other pupil services	0	0	0	0	THE RESERVE	Ō		
General administration:								
Centralized data processing	0	0	0	0		0		
All other general administration	0	0	0	0	Comment of the Commen	0		
Plant services	0	0	0	0	5. 55 03	0		
Ancillary services	0	0	0	0	ALL STOP HOLD	-		
	0					0		
Community services		0	0	0	MAIN PROPERTY	0		
Enterprise activities	0	0	0	0		0		
nterest on long-term debt	0	Section 19 Control	D. L. Dieber	the part of the	The state of the s	0		
Other outgo	0	0	0	0	The state of the s	0		
					THE RESERVE			
Total expenses	0	0	0	0	0	0		
	General revenues: Taxes and subve Taxes levied for	ntions: r general purposes			0	0		
	Taxes levied for				0	0		
		other specific pur	poses	-	ő	0		
			to specific purpose:		0	0		
	Interest and inves				o o	0		
	Interagency rever				0	0		
	Miscellaneous	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			0	0		
		edin on citama			-			
	Special and extraor	uniary nems			0	0		
	Internal transfers	4 -			0	0		
	i otal general re	evenues, special a	nd extraordinary ite	ms, and transfers	0	0		
			Char	nge in net position	0	0		
	Net position beginn	ina			0	0		
	Net position ending				0	0		

Unaudited Actuals 2015-16 Unaudited Actuals Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

30 10306 0000000 Report GSA

Total change in fund balances, governmental funds: 25,453,063

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay: 2,871,609
Depreciation expense: -

Net: 2,871,609

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

2 073 128

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:
Prepaid debt insurance amortized for the period:

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absence paid and compensated absences paid and compensated absen

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:

Pensions: In government funds, pension costs are recognized when employer contributions are made, in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

11,507,367

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:

Change in net position of governmental activities (minor differences may be due to rounding):

271,398

42,176,565

	Governmental Business-type Activities Activities		Total	
Assets				
Cash	0	0		
nvestments	0	0		
Receivables	0	0		
Due from (to) other funds	0	0		
Stores	0	0		
Prepaid expenses	0	0		
Other current assets	0	0		
Capital assets:	-	ū		
Land	0	0		
Land Improvements	0	0		
Buildings	0	0		
Equipment	0	0		
Work in progress	0	0		
Less accumulated depreciation	0	0		
Total assets	0	0		
Deferred Outflows of Resources	0	0		
iabilities				
accounts payable and other current liabilities	0	0	ı	
Current loans	0	0		
Inearned revenue	0	0		
ong-term liabilities:	0	0		
Due within one year	_	•		
Due in more than one year				
Total liabilities	0	0		
eferred Inflows of Resources	0	0	(
let Position				
Net investment in capital assets				
Restricted for:			`	
Capital projects			(
Debt service			,	
Educational programs			(
Other purposes (expendable)			,	
Other purposes (nonexpendable)			(
Unrestricted				
Total net position	0	0	(

Unaudited Actuals 2015-16 Unaudited Actuals Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

30 10306 0000000 Report GSNP

Total fund balances, governmental funds:

196,507,382

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:

Accumulated depreciation:

Net:

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

(36,988)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

-

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

-

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable

State school building loans payable

Net Pension Liability (Asset)

Net OPEB Obligation

Compensated absences payable

Certificates of participation payable -

Capital leases payable -

Lease revenue bonds payable -

Other general long-term debt

Deferred gain or loss on debt refunding -

Total:

-

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions

11,507,367

Unaudited Actuals 2015-16 Unaudited Actuals Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

30 10306 0000000 Report GSNP

Deferred inflows of resources relating to pensions

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

3,765,689

Total net position, governmental activities (minor differences may be due to rounding):

211,743,450