



REGULAR MEETING  
December 14, 2016  
10:00 a.m.  
Board Room  
200 Kalmus Drive, Costa Mesa, CA

ORANGE COUNTY BOARD OF EDUCATION  
AGENDA

WELCOME

CALL TO ORDER

STATEMENT OF PRESIDING OFFICER: For the benefit of the record, this Regular Meeting of the Orange County Board of Education is called to order.

INVOCATION

Pastor Becky Tirabassi  
Viewpoint Church  
436 32nd Street  
Newport Beach, CA 92663

PLEDGE OF ALLEGIANCE

ROLL CALL

INTRODUCTIONS

(\*)AGENDA

Regular Meeting of December 14, 2016 - adoption

(\*)MINUTES

Regular Meeting of November 16, 2016 – approval

PUBLIC COMMENTS

(30 minutes)

TIME CERTAIN

10:15 a.m.

1. Special Presentation – Holiday Musical Presentation by the Willard Intermediate School Advance Band and Concert Choir, Santa Ana Unified School District
2. Charter Submission(s) – Kelly Gaughran, Administrator, Charter Schools will facilitate
3. Presentation – Jeff Frost, Lobbyist and Ron Wenkart, General Counsel will conduct the presentation regarding legislation that could potentially impact schools

## CONSENT CALENDAR

- (\*) 4. Approve granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division
- (\*) 5. Approve the signing of the certificate of merit and letter of commendation for Joseph Rollino, resigning board member from the Brea Olinda Unified School District
- (\*) 6. Approve and sign the certificates of merit and accompanying letters for the outgoing district board members

## STAFF RECOMMENDATIONS

- (\*) 7. Approve the 2016-17 First Interim Report, which has been certified as positive by the County Superintendent of Schools
- (\*) 8. Approve the College Readiness Block Grant for ACCESS
- (\*) 9. Approve the College Readiness Block Grant for College and Career Preparatory Academy
- (\*) 10. Approve the Agreement between the Orange County Board of Education and Unity Middle College High School and designate the Associate Superintendent to sign the Agreement on behalf of OCBE

## BOARD RECOMMENDATIONS

### INFORMATION ITEMS

#### BOARD DISCUSSION ITEMS

#### ANNOUNCEMENTS

- Superintendent
- Associate Superintendent

#### COMMUNICATION/INFORMATION/DISCUSSION

##### Legislative Updates

- CSBA Update
- CCBE Update
- NSBA Update
- Capitol News Update
- School Services Update

BOARD MEMBER COMMENTS

EXECUTIVE COMMITTEE REPORT

CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED  
LITIGATION

Significant Exposure to Litigation against the Orange County Board of Education and Orange County Superintendent of Schools pursuant to Government Code section 54956.9(b)(one potential case)

CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION  
Whitley v. Orange County Department of Education, Case No. 30-2016-00848471-CU-JR-CJC  
Government Code section 54956.9(a)

PUBLIC COMMENTS

(15 minutes)

ADJOURNMENT



Nina Boyd  
Assistant Secretary, Board of Education

Next Regular Board Meeting: Wednesday, January 11, 2017 at 10:00 a.m. The meeting will be in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

Individuals with disabilities in need of copies of the agenda and/or the agenda packet or in need of auxiliary aides and services may request assistance by contacting Darou Sisavath, Board Clerk at (714) 966.4012.

(\*) Printed items included in materials mailed to Board Members



MINUTES  
Regular Meeting  
November 16, 2016

ORANGE COUNTY BOARD OF EDUCATION  
MINUTES

CALL TO ORDER

The Regular Meeting of the Orange County Board of Education was called to order at 10:05 a.m., November 16, 2016 in the Board Room, 200 Kalmus Drive, Costa Mesa, California.

INVOCATION

Pastor Jim Domen  
Church United  
1601 Dove St, Suite 145  
Newport Beach, CA 92660

PLEDGE OF ALLEGIANCE

Al Mijares, Ph.D., Superintendent

ROLL CALL

Present:

David Boyd  
Jack Bedell  
Linda Lindholm  
Rebecca "Beckie" Gomez

Absent:

Ken Williams

Note

Associate Superintendent Nina Boyd announced that Trustee Williams is enroute and will arrive shortly

INTRODUCTIONS

Megan Castaneda – Special Schools teacher

AGENDA

Motion by Bedell, seconded by Boyd, and carried by a vote of 4-0 (Williams absent) to approve the agenda of the November 16, 2016 board meeting

MINUTES

Motion by Boyd, seconded by Gomez, and carried by a vote of 4-0 (Williams absent) to approve the minutes from the October 5, 2016 board meeting

Board member arrives

Trustee Williams joined the board meeting at 10:15 a.m.

PUBLIC COMMENTS

- Teresa Hernandez – Newport Beach
- Veronica Imai – Santa Ana
- Cynthia Martinez – San Clemente
- Catherine Sanchirico – Coto de Caza
- Rosie Avila – Santa Ana
- Ron Williams – Newport Beach



- John Dean – Costa Mesa
- Ron Keller – Huntington Beach
- Barbara Weliney – Newport Beach
- Michelle Mendenhall
- Helen Di Panni – Laguna Niguel
- Brenda Swanko - Irvine
- Adriana Parcher – Corona Del Mar
- Karla Downing – Yorba Linda
- Jim Domen – Yorba Linda
- Tim Jelden – Mission Viejo
- Deacon Denis Zaun – Yorba Linda
- Mark Manning – Orange
- Mark Schneider – Fullerton
- Aaron Lee – Anaheim
- Cliff Samson – Yorba Linda
- Ofelia Baker – Newport Beach
- Ivy L. Jelden – Mission Viejo
- Maury – Anaheim
- Gloria Pruyne – Fountain Valley
- Scott Williams – Costa Mesa
- Manny Padilla – Santa Ana
- Randy Woolstrum – Anaheim
- Michael Pepper – Huntington Beach
- Brad Dacus – Rancho Santa Margarita
- Pastor Gale Oliver – Santa Ana

Recess

The Board took a recess from 11:27 a.m. to 11:36 a.m.

#### TIME CERTAIN

1. Charter Submission(s) – there were no charter submissions at this meeting

#### CONSENT CALENDAR

Motion by Bedell, seconded by Boyd, and carried by a vote of 5-0 to approve the consent calendar item #2 through #7

2. Approve granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division
3. Accept the 1st Quarter Report on Williams Uniform Complaint for OCDE student programs, for the period of July 1 to September 30, 2016
4. Appoint Board Vice President John (Jack) W. Bedell, Ph.D. to represent Orange County Board of Education to the CSBA Delegate Assembly for a two-year term beginning April 1, 2017 through March 31, 2019
5. Approve travel for legislative visit to Washington D.C., December 11-13, 2016 as requested by Board Member

6. Receive the College Readiness Block Grant for ACCESS for adoption at the December 14, 2016 Board meeting
7. Receive the College Readiness Block Grant for College and Career Preparatory Academy for adoption at the December 14, 2016 Board meeting

#### STAFF RECOMMENDATIONS

8. Motion by Bedell, seconded by Williams, and carried by a vote of 5-0 to approve the relocation request of the OCWIHS Santa Ana facility from 505 East Central Avenue, Santa Ana to 950 West Highland Street, Santa Ana
9. Motion by Williams, seconded by Bedell, and carried by a vote of 5-0 to approve the material revisions to Scholarship Prep Charter School's charter concerning admissions requirements

#### INFORMATION ITEMS

##### BOARD DISCUSSION ITEMS

-Overview of OCDE staff process in monitoring charter schools and ensuring accountability conducted by Kelly Gaughran, Administrator, Charter Schools

-A briefing by legal counsel Ron Wenkart and discussion of the responsibilities of the staff and the Board regarding Notices of Violations or Notices of Non-Compliance to charter schools

#### BOARD RECOMMENDATIONS

10. Motion by Williams, seconded by Bedell, and carried by a vote of 5-0 to adopt Resolution #29-16 to recognize November 11, 2016 as Veterans Day

#### CLOSED SESSION

Ron Wenkart, General Counsel announced the Board will go into closed session to discuss the following:

(1) a potential litigation regarding a letter received by the Board from an organization, requesting that the Board immediately stop scheduling invocations at its meetings, that the Board removes the words "In God We Trust" from the board room and refrain from adopting resolutions related to religion in the future; and

(2) Whitley vs. Orange County Department of Education litigation

The Board went into closed session from 12:16 p.m. to 12:44 p.m.

Ron Wenkart, General Counsel, reported no action was taken.

INFORMATION ITEMS (continue)

ANNOUNCEMENTS

Superintendent

- Hispanic Education Endowment Fund dinner on November 10<sup>th</sup> - Trustee Boyd attended
- Boy Scout Santa Ana USD State of the District Breakfast – November 10<sup>th</sup> – Trustee Gomez attended
- Boy Scouts of America Breakfast - Rex Tillerson
- Chapman University – Educational Roundtable on Excellent Schools, December 8<sup>th</sup>

Associate Superintendent

- The next board meeting is on December 14, 2016 at 10:00 a.m.
  - The submission deadline is November 30, 2016
- Office closed on November 24 & 25, December 23, 26, 30
- OC Pathways Showcase – November 30<sup>th</sup>, Marconi Automotive Museum
- CSBA Conference – December 1-3, San Francisco
- Holiday Luncheon – December 16, 2016 at the Hilton Orange County

ADJOURNMENT

On a motion duly made, and seconded, the Board meeting of November 16, 2016, was declared ended at 12:56 p.m.



Nina Boyd  
Assistant Secretary, Board of Education

Linda Lindholm  
President, Board of Education

Next Regular Board Meeting, Wednesday, December 14, 2016, 10:00 a.m. - The meeting will be held in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

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*JB*

**ORANGE COUNTY BOARD OF EDUCATION**

**BOARD AGENDA ITEM**

DATE: November 22, 2016

TO: Nina Boyd, Associate Superintendent

FROM: Laura Strachan, Assistant Superintendent Alternative Education  
Byron Fairchild, Director Alternative Education

SUBJECT: Granting of Diplomas

The students listed on the attached pages have been certified for graduation by the Custodian of Records or their designee for the Division of Alternative Education of the Orange County Department of Education. These students have met the standards of proficiency in basic skills prescribed by the governing board in accordance with Education Code 51412. It is requested that the Board approve the granting of a diploma to these students.

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**RECOMMENDATION:**

Approve granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

LS:sl

Pages 9-10 removed (CONFIDENTIAL STUDENT INFORMATION)



**ORANGE COUNTY DEPARTMENT OF EDUCATION**

**BOARD AGENDA ITEM**

DATE: December 14, 2016

TO: Nina Boyd, Associate Superintendent

FROM: Wendy Benkert, Ed.D., Associate Superintendent, Business Services  
Laurie Weiss, Manager, Business Services

SUBJECT: Certificate of Merit: Joseph Rollino

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Attached is a letter and certificate of merit which we propose to send to Joseph Rollino, board member from the Brea Olinda Unified School District, who has resigned his position effective November 7, 2016.

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**RECOMMENDATION:**

Approve the signing of the certificate of merit and letter of commendation for Joseph Rollino, resigning board member from the Brea Olinda Unified School District.

WB:lw



# ORANGE COUNTY BOARD OF EDUCATION

REBECCA "BECKIE" GOMEZ, DISTRICT 1  
DAVID L. BOYD, DISTRICT 2  
KEN L. WILLIAMS, D.O., DISTRICT 3

JOHN "JACK" BEDELL, PH.D., DISTRICT 4  
LINDA LINDHOLM, DISTRICT 5  
AL MIJARES, PH.D., SECRETARY

December 14, 2016

Joseph Rollino  
2257 Timbercreek Circle  
Brea, CA 92821

Dear Joseph,

On behalf of the Orange County Board of Education, I would like to thank you for your seventeen years and eleven months of service as a member of the Brea Olinda Unified School District Board of Education.

Please accept the enclosed Certificate of Merit as our sincere appreciation for your contributions to the Brea Olinda Unified School District. We wish you all the best in your future endeavors.

Sincerely,

Linda Lindholm  
Board President

Enclosure  
LL:lw



# *Certificate of Merit*

*awarded to*

*Joseph Rollino*  
*who served as a trustee for the*  
*Brea Olinda Unified School District*  
*for the years*  
**1998-2016**

*This certificate is awarded in recognition and appreciation of*  
**Distinguished Service**  
*rendered to public education in California*  
*and to the schools of Orange County.*

President, Orange County Board of Education

County Superintendent of Schools



ORANGE COUNTY DEPARTMENT

NB

BOARD AGENDA ITEM

DATE: December 14, 2016

TO: Nina Boyd, Associate Superintendent

FROM: Wendy Benkert, Ed.D., Associate Superintendent, Business Services  
 Laurie Weiss, Manager, Business Services

SUBJECT: Certificates of Merit

Attached is a letter and certificate of merit prepared for the school district and community college district board members who are not returning to office on December 2, 2016. Each letter reflects the years of service and the district represented. The board members are:

<u>DISTRICT</u>	<u>NAME</u>	<u>YEARS</u>	<u>TERM</u>
Anaheim Elementary	Bob Gardner	4 years	2012-2016
Buena Park	L. Carole Jensen	16 years	2000-2016
Centralia	Dennis Salts	12 years 11 months	2003-2004, 2005-2016
Fullerton	Lynn Thornley	16 years	2000-2016
Huntington Beach City	Brian E. Rechsteiner	24 years	1992-2016
Ocean View	Debbie Cotton	12 years	2004-2016
Westminster	Amy Walsh	4 years	2012-2016
Fullerton Joint Union High	Barbara Kilponen	28 years	1988-2016
Brea Olinda Unified	Rodney "Rod" Todd	12 years	2004-2016
Capistrano Unified	John Alpay	6 years	2010-2016
Garden Grove Unified	Linda Paulsen-Reed	20 years	1996-2016
Garden Grove Unified	George West, Ed.D.	8 years	2008-2016
Irvine Unified	Michael Parham	12 years	2004-2016
Laguna Beach Unified	William Landsiedel	8 years 6 months	2006, 2008-2016
Orange Unified	Mark D. Wayland	8 years	2008-2016
Saddleback Valley Unified	Ginny Fay Aitkens	16 years	2000-2016
Santa Ana Unified	Jose Alfredo Hernandez, J.D.	8 years 11 months	2007-2016
Santa Ana Unified	Rob Richardson	15 years 10 months	1987-1990, 2003-2016
North Orange County Community College	Leonard L. Lahtinen	26 years	1990-2016
North Orange County Community College	M. Tony Ontiveros	16 years 9 months	1999-2016

RECOMMENDATION:

Approve and sign the certificates of merit and accompanying letters for the outgoing board members.



# ORANGE COUNTY BOARD OF EDUCATION

REBECCA "BECKIE" GOMEZ, DISTRICT 1  
DAVID L. BOYD, DISTRICT 2  
KEN L. WILLIAMS, D.O., DISTRICT 3

JOHN "JACK" BEDELL, PH.D., DISTRICT 4  
LINDA LINDHOLM, DISTRICT 5  
AL MIJARES, PH.D., SECRETARY

December 14, 2016

Bob Gardner  
2532 E. Jamison Street  
Anaheim, CA 92806

Sample

Dear Bob,

On behalf of the Orange County Board of Education, I would like to thank you for your four years of service as a member of the Anaheim Elementary School District Board of Education.

Please accept the enclosed Certificate of Merit as our sincere appreciation for your contributions to the Anaheim Elementary School District. We wish you all the best in your future endeavors.

Sincerely,

Linda Lindholm  
Board President

Enclosure  
LL:lw



# Sample

## *Certificate of Merit*

*awarded to*

*Bob Gardner*

*who served as a trustee for the  
Anaheim Elementary School District  
for the years*

**2012-2016**

*This certificate is awarded in recognition and appreciation of*  
**Distinguished Service**  
*rendered to public education in California  
and to the schools of Orange County.*

President, Orange County Board of Education

County Superintendent of Schools

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ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 14, 2016  
TO: Nina Boyd, Associate Superintendent  
FROM: Renee Hendrick, Associate Superintendent  
SUBJECT: 2016-2017 First Interim Report

As required by Education Code Section 1240 (j) county offices of education are required to submit to the Superintendent of Public Instruction a First Period Interim Report, Second Period Interim Report, and Annual Report of the county office's financial status.

The superintendent shall certify in writing whether or not the county office of education is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards prescribed by the Superintendent of Public Instruction.

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RECOMMENDATION:

Approve the 2016-17 First Interim Report, which has been certified as positive by the County Superintendent of Schools.

RH:sh

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2016-17 First Interim Budget**  
**December 14, 2016**

**REVENUES**

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$17,297,539 due to the following:</p> <ul style="list-style-type: none"> <li>• \$14,057,233 increase due to changes in the Local Control Funding Formula (LCFF) Minimum State Aid guarantee.</li> <li>• \$3,543,756 increase due to a projected increase of 118 Average Daily Attendance (ADA)</li> <li>• (\$303,450) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru).</li> </ul>
(2) Federal Revenue	<p>Increased by a net of \$869,243 due to the following:</p> <ul style="list-style-type: none"> <li>• \$334,599 increase in funding for Title I which is mostly deferred revenue from 2015-16</li> <li>• \$301,464 increase for changes in various categorical programs</li> <li>• \$233,180 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts)</li> </ul>
(3) Other State Revenue	<p>Decreased by a net of (\$4,421,586) due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,271,975 increase in new Alternative Education Foster Youth Services Coordinating Program Technical Assistance contract</li> <li>• \$453,676 increase in new One-Time College Readiness Block Grant funding</li> <li>• (\$3,210,486) decrease for Multi Tier Support System (MTSS/SUMS/ISABS), received funding in 2015-16</li> <li>• (\$2,820,435) decrease for California Career Pathways, received funding in 2015-16</li> <li>• (\$116,316) decrease in various state programs</li> </ul>
(4) Other Local Revenue	<p>Increased by a net of \$2,631,570 due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,768,055 increase in local revenue for new Impact and Impact Hub contracts with the Orange County Commission through 2019-20</li> <li>• \$589,689 increase in local revenue for Alternative Education Safe Schools</li> <li>• \$510,077 increase in local revenue for anticipated increase in contract billings for Special Education</li> <li>• \$119,680 increase in local revenue for various programs</li> <li>• (\$355,931) decrease in registration fees for various workshops</li> </ul>

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2016-17 First Interim Budget**  
**December 14, 2016**

<b>EXPENDITURES</b>	
(5) Certificated Salaries	<p>Decreased by a net of (\$1,584,188) due to the following:</p> <ul style="list-style-type: none"> <li>• \$867,128 increase in vacant and new certificated positions that are projected to be filled during the year</li> <li>• \$410,835 increase for salary settlement for certificated managers</li> <li>• (\$1,889,270) decrease for closed certificated positions that will not be filled due to attrition from retirements and resignations</li> <li>• (\$924,089) decrease for (July –November) salary savings for unfilled positions budgeted for the whole year</li> <li>• (\$48,792) decrease for substitutes and various other changes</li> <li>• No salary increases have been included. Negotiations with OCSEA have been completed and we are waiting for agreement ratification.</li> </ul>
(6) Classified Salaries	<p>Increased by a net of \$929,197 due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,599,000 increase for salary settlement for classified, supervisory, and classified managers</li> <li>• \$834,535 increase for substitutes and other changes for various programs</li> <li>• \$771,335 increase for vacant and new classified positions that are projected to be filled this year</li> <li>• (\$1,486,825) decrease for (July –November) salary savings for unfilled positions budgeted for the whole year</li> <li>• (\$788,848) decrease due to closed classified positions that will not be filled due to attrition from retirements and resignations</li> </ul>
(7) Employee Benefits	<p>Decreased by a net of (\$441,487) due to the following:</p> <ul style="list-style-type: none"> <li>• \$648,266 increase for benefits vacant and new positions that are projected to be filled this year</li> <li>• \$336,098 increase for statutory benefits for salary settlements</li> <li>• (\$1,425,851) decrease for benefits for closed positions from attrition due to retirements and resignations</li> <li>• No increase in statutory benefits have been included for OCSEA</li> </ul>
(8) Books and Supplies	<p>Increased by a net of \$4,686,436 due to the following:</p> <ul style="list-style-type: none"> <li>• \$3,740,360 increase for holding accounts for various programs awaiting program guidelines</li> <li>• \$946,076 increase in instructional materials and supplies for various programs</li> </ul>
(9) Services, Other Operating Expenses	<p>Increased by a net of \$285,926 due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,497,588 increase in contracts for various programs</li> <li>• \$1,149,945 increase for various miscellaneous operating expenses for all programs</li> <li>• \$233,178 increase in rents and leases for various programs</li> <li>• (\$2,594,785) decrease in pass through sub-agreements for contracts and categorical programs</li> </ul>

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2016-17 First Interim Budget**  
**December 14, 2016**

(10) Capital Outlay	Decreased by a net of (\$4,844) due to the following: <ul style="list-style-type: none"> <li>• \$22,578 increase for improvement of sites and buildings for various programs</li> <li>• (\$27,422) decrease for new and replacement equipment for various programs</li> </ul>
(11) Other Outgo	Increased by a net of \$2,582,173 due to the following: <ul style="list-style-type: none"> <li>• \$1,907,138 increase in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp)</li> <li>• \$437,859 increase in payments to districts for Medi-Cal Administrative Activities (MAA)</li> <li>• \$237,176 increase in pass thru revenue to North Orange County Special Education Local Plan (SELPA)</li> </ul>
(12) Indirect Costs	Increased by a net of \$207,827 due to the following: <ul style="list-style-type: none"> <li>• Due to increase in expenditures in all funds</li> </ul>
(13) Other Financing Sources	Decreased by a net of (\$72,656) due to the following: <ul style="list-style-type: none"> <li>• \$72,656 decrease for contribution to the Child Development Fund due to the reduction in funding</li> </ul>
(14) Ending Balance	The total projected General ending fund balance is \$126,488,985 \$37,734,755 designated as the Reserve for Economic Uncertainties. <ul style="list-style-type: none"> <li>• \$61,035,940 designated as Legally Restricted for programs. Of that amount \$6,322,826 is the Reserve amount for the Alternative Education program</li> <li>• \$27,648,290 designated for programs and grants</li> <li>• \$70,000 is designated for the district revolving fund</li> </ul>
(15) Designated for Economic Uncertainties	The unrestricted amount designated for economic uncertainties in the General Fund is \$37,734,755



## Orange County Department of Education

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	70,969,329.00	70,969,329.00	9,555,392.91	88,266,868.00	17,297,539.00	24.4%
2) Federal Revenue		8100-8299	14,547,742.00	14,547,742.00	1,349,087.49	15,416,985.00	869,243.00	6.0%
3) Other State Revenue		8300-8599	27,185,911.00	27,185,911.00	7,103,228.71	22,764,325.00	(4,421,586.00)	-16.3%
4) Other Local Revenue		8600-8799	82,867,974.00	82,867,974.00	19,273,510.32	85,499,544.00	2,631,570.00	3.2%
5) TOTAL, REVENUES			195,570,956.00	195,570,956.00	37,281,219.43	211,947,722.00		
<b>B. EXPENDITURES</b>								
5) 1) Certificated Salaries		1000-1999	53,477,823.00	53,477,823.00	17,182,700.75	51,893,635.00	1,584,188.00	3.0%
6) 2) Classified Salaries		2000-2999	54,922,850.00	54,922,850.00	13,350,471.92	55,852,047.00	(929,197.00)	-1.7%
7) 3) Employee Benefits		3000-3999	45,422,026.00	45,422,026.00	11,936,031.37	44,980,539.00	441,487.00	1.0%
8) 4) Books and Supplies		4000-4999	12,002,508.00	12,002,508.00	1,382,489.08	16,688,944.00	(4,686,436.00)	-39.0%
9) 5) Services and Other Operating Expenditures		5000-5999	35,337,796.00	35,337,796.00	8,682,231.82	35,623,722.00	(285,926.00)	-0.8%
10) 6) Capital Outlay		6000-6999	2,613,911.00	2,613,911.00	75,454.46	2,609,067.00	4,844.00	0.2%
11) 7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	5,452,740.00	5,452,740.00	814,463.30	8,034,913.00	(2,582,173.00)	-47.4%
12) 8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,610,065.00)	(1,610,065.00)	0.00	(1,817,892.00)	207,827.00	-12.9%
9) TOTAL, EXPENDITURES			207,619,589.00	207,619,589.00	53,423,842.70	213,864,975.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(12,048,633.00)	(12,048,633.00)	(16,142,623.27)	(1,917,253.00)		
<b>13. D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,377,858.00	1,377,858.00	0.00	1,305,202.00	72,656.00	5.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,377,858.00)	(1,377,858.00)	0.00	(1,305,202.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,426,491.00)	(13,426,491.00)	(16,142,623.27)	(3,222,455.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	109,867,715.00	109,867,715.00		129,711,440.00	19,843,725.00	18.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,867,715.00	109,867,715.00		129,711,440.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,867,715.00	109,867,715.00		129,711,440.00		
14 2) Ending Balance, June 30 (E + F1e)			96,441,224.00	96,441,224.00		126,488,985.00		
<b>Components of Ending Fund Balance</b>								
15 a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	21,196,958.00	21,196,958.00		27,648,290.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	57,546,144.00	57,546,144.00		61,035,940.00		
ACCESS LCFF/LCAP Priorities	0000	9780				17,835,290.00		
Mandated Costs	0000	9780				8,029,529.00		
ACCESS	0000	9780				6,322,814.00		
OCDE ERATE	0000	9780				2,783,781.00		
2015-16 One-Time Discretionary Fund	0000	9780				1,415,660.00		
2015-16 One-Time COE LCAP District	0000	9780				1,392,413.00		
CTEp (ROP) Tier III	0000	9780				1,172,668.00		
Reserve for Outdated Checks	0000	9780				765,645.00		
EISS Workshops	0000	9780				702,572.00		
Information Technology Bi-Tech	0000	9780				647,264.00		
ACCESS Tier III	0000	9780				644,348.00		
Medical Administrative Activities (MAA)	0000	9780				601,043.00		
Special Schools Tier III	0000	9780				447,594.00		
Various Other Designated Programs	0000	9780				446,490.00		
Time & Attendance	0000	9780				444,832.00		
Various Workshops and Trainings	0000	9780				411,660.00		
ACCESS-CHEP	0000	9780				371,100.00		
Special Education JPA	0000	9780				337,312.00		
Beginning Teacher Support Tier III	0000	9780				119,921.00		
Inside the Outdoors	0000	9780				115,550.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,628,122.00	17,628,122.00		37,734,755.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	6,620,398.00	6,620,398.00	6,172,439.97	23,226,266.00	16,605,868.00	250.8%
Education Protection Account State Aid - Current Year		8012	500,000.00	500,000.00	140,945.00	523,600.00	23,600.00	4.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	557,485.00	557,485.00	0.00	557,486.00	1.00	0.0%
Timber Yield Tax		8022	12.00	12.00	0.00	11.00	(1.00)	-8.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,359,714.00	80,359,714.00	0.00	80,611,465.00	251,751.00	0.3%
Unsecured Roll Taxes		8042	2,623,568.00	2,623,568.00	2,027,168.78	2,718,038.00	94,470.00	3.6%
Prior Years' Taxes		8043	1,814,422.00	1,814,422.00	1,509,335.43	1,816,238.00	1,816.00	0.1%
Supplemental Taxes		8044	1,919,577.00	1,919,577.00	495,042.06	2,066,302.00	146,725.00	7.6%
Education Revenue Augmentation Fund (ERAF)		8045	118,788.00	118,788.00	321,674.00	(202,886.00)	(321,674.00)	-270.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,472,596.00	4,472,596.00	27,459.67	5,157,916.00	685,320.00	15.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			98,986,560.00	98,986,560.00	10,694,064.91	116,474,436.00	17,487,876.00	17.7%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(522,520.00)	(522,520.00)	0.00	(498,920.00)	23,600.00	-4.5%
All Other LCFF Transfers - Current Year	All Other	8091	(500,000.00)	(500,000.00)	0.00	(523,600.00)	(23,600.00)	4.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	113,113.00	113,113.00	New
Property Taxes Transfers		8097	(26,994,711.00)	(26,994,711.00)	(1,138,672.00)	(27,298,161.00)	(303,450.00)	1.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			70,969,329.00	70,969,329.00	9,555,392.91	88,266,868.00	17,297,539.00	24.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,398,399.00	1,398,399.00	0.00	1,398,399.00	0.00	0.0%
Special Education Discretionary Grants		8182	538,628.00	538,628.00	0.00	541,374.00	2,746.00	0.5%
Child Nutrition Programs		8220	230,000.00	230,000.00	25,548.52	230,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	2,386,002.00	2,386,002.00	225,381.93	2,528,715.00	142,713.00	6.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	3,722,722.00	3,722,722.00	439,701.00	4,146,331.00	423,609.00	11.4%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	2,452,908.00	2,452,908.00	302,995.00	2,365,683.00	(87,225.00)	-3.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	93,562.00	93,562.00	26,864.00	83,485.00	(10,077.00)	-10.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	377.00	377.00	68.00	485.00	108.00	28.6%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	124,688.00	124,688.00	24,928.00	132,872.00	8,184.00	6.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	577,870.00	577,870.00	158,324.64	529,965.00	(47,905.00)	-8.3%
Other No Child Left Behind		8290	577,870.00	577,870.00	158,324.64	529,965.00	(47,905.00)	-8.3%
Vocational and Applied Technology Education	3500-3699	8290	73,052.00	73,052.00	0.00	56,478.00	(16,574.00)	-22.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,949,534.00	2,949,534.00	145,276.40	3,403,198.00	453,664.00	15.4%
TOTAL, FEDERAL REVENUE			14,547,742.00	14,547,742.00	1,349,087.49	15,416,985.00	869,243.00	6.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(70,306.98)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	22,500.00	22,500.00	2,109.53	22,500.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,346,975.00	3,346,975.00	0.00	3,346,975.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,307,544.00	1,307,544.00	0.00	1,438,479.00	130,935.00	10.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	3,395,837.00	3,395,837.00	3,395,835.00	3,395,835.00	(2.00)	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	891,220.00	891,220.00	(210,771.94)	927,911.00	36,691.00	4.1%
California Clean Energy Jobs Act	6230	8590	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	(10,000.00)	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,121,835.00	18,121,835.00	3,996,363.10	13,532,625.00	(4,589,210.00)	-25.3%
TOTAL, OTHER STATE REVENUE			27,185,911.00	27,185,911.00	7,103,228.71	22,764,325.00	(4,421,586.00)	-16.3%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,200,108.00	1,200,108.00	119,341.00	1,200,108.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	457,096.00	457,096.00	171,183.10	376,550.00	(80,546.00)	-17.6%
Food Service Sales		8634	296,500.00	296,500.00	107,443.70	296,500.00	0.00	0.0%
All Other Sales		8639	10,100.00	10,100.00	0.00	10,100.00	0.00	0.0%
Leases and Rentals		8650	12,828.00	12,828.00	220.00	16,000.00	3,172.00	24.7%
Interest		8660	766,675.00	766,675.00	262,956.58	853,244.00	86,569.00	11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	38,747,511.00	38,747,511.00	9,604,318.58	38,789,982.00	42,471.00	0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,231,850.00	5,231,850.00	1,051,756.77	4,875,919.00	(355,931.00)	-6.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,082,643.00	4,082,643.00	410,902.84	6,969,227.00	2,886,584.00	70.7%
Tuition		8710	32,050,235.00	32,050,235.00	7,496,263.65	32,050,362.00	127.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	49,124.10	49,124.00	49,124.00	New
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	12,428.00	12,428.00	0.00	12,428.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>82,867,974.00</b>	<b>82,867,974.00</b>	<b>19,273,510.32</b>	<b>85,499,544.00</b>	<b>2,631,570.00</b>	<b>3.2%</b>
<b>TOTAL, REVENUES</b>			<b>195,570,956.00</b>	<b>195,570,956.00</b>	<b>37,281,219.43</b>	<b>211,947,722.00</b>	<b>16,376,766.00</b>	<b>8.4%</b>

2016-17 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	37,060,412.00	37,060,412.00	11,927,625.28	35,432,306.00	1,628,106.00	4.4%
Certificated Pupil Support Salaries		1200	2,849,462.00	2,849,462.00	948,438.96	2,945,698.00	(96,236.00)	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	11,240,181.00	11,240,181.00	3,565,277.42	11,076,202.00	163,979.00	1.5%
Other Certificated Salaries		1900	2,327,768.00	2,327,768.00	741,359.09	2,439,429.00	(111,661.00)	-4.8%
TOTAL, CERTIFICATED SALARIES			53,477,823.00	53,477,823.00	17,182,700.75	51,893,635.00	1,584,188.00	3.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	13,156,903.00	13,156,903.00	2,814,296.81	13,484,705.00	(327,802.00)	-2.5%
Classified Support Salaries		2200	4,237,033.00	4,237,033.00	944,928.55	4,083,834.00	153,199.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	21,932,641.00	21,932,641.00	5,497,575.02	22,340,036.00	(407,395.00)	-1.9%
Clerical, Technical and Office Salaries		2400	15,257,080.00	15,257,080.00	3,946,900.16	15,363,366.00	(106,286.00)	-0.7%
Other Classified Salaries		2900	339,193.00	339,193.00	146,771.38	580,106.00	(240,913.00)	-71.0%
TOTAL, CLASSIFIED SALARIES			54,922,850.00	54,922,850.00	13,350,471.92	55,852,047.00	(929,197.00)	-1.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	10,971,887.00	10,971,887.00	2,023,647.69	10,921,017.00	50,870.00	0.5%
PERS		3201-3202	7,068,925.00	7,068,925.00	1,739,534.63	7,772,372.00	(703,447.00)	-10.0%
OASDI/Medicare/Alternative		3301-3302	1,633,390.00	1,633,390.00	443,372.28	1,650,070.00	(16,680.00)	-1.0%
Health and Welfare Benefits		3401-3402	23,274,830.00	23,274,830.00	7,099,250.59	22,570,765.00	704,065.00	3.0%
Unemployment Insurance		3501-3502	60,079.00	60,079.00	15,075.54	54,763.00	5,316.00	8.8%
Workers' Compensation		3601-3602	2,277,678.00	2,277,678.00	520,361.20	1,875,557.00	402,121.00	17.7%
OPEB, Allocated		3701-3702	0.00	0.00	52,861.56	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(907.95)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	135,237.00	135,237.00	42,835.83	135,995.00	(758.00)	-0.6%
TOTAL, EMPLOYEE BENEFITS			45,422,026.00	45,422,026.00	11,936,031.37	44,980,539.00	441,487.00	1.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	608,991.00	608,991.00	65,904.01	892,666.00	(283,675.00)	-46.6%
Books and Other Reference Materials		4200	197,681.00	197,681.00	53,718.40	190,824.00	6,857.00	3.5%
Materials and Supplies		4300	10,097,753.00	10,097,753.00	1,007,340.65	13,960,742.00	(3,862,989.00)	-38.3%
Noncapitalized Equipment		4400	555,583.00	555,583.00	127,358.31	1,111,012.00	(555,429.00)	-100.0%
Food		4700	542,500.00	542,500.00	128,167.71	533,700.00	8,800.00	1.6%
TOTAL, BOOKS AND SUPPLIES			12,002,508.00	12,002,508.00	1,382,489.08	16,688,944.00	(4,686,436.00)	-39.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	12,871,165.00	12,871,165.00	1,404,713.10	10,276,380.00	2,594,785.00	20.2%
Travel and Conferences		5200	1,924,361.00	1,924,361.00	443,919.80	2,195,635.00	(271,274.00)	-14.1%
Dues and Memberships		5300	289,254.00	289,254.00	165,704.45	294,414.00	(5,160.00)	-1.8%
Insurance		5400-5450	500,000.00	500,000.00	322,832.00	500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,393,717.00	1,393,717.00	458,870.82	1,415,120.00	(21,403.00)	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,801,336.00	8,801,336.00	3,495,918.69	9,055,021.00	(253,685.00)	-2.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(303,200.00)	(303,200.00)	(42,499.62)	(287,040.00)	(16,160.00)	5.3%
Professional/Consulting Services and Operating Expenditures		5800	8,840,752.00	8,840,752.00	2,210,273.05	11,006,503.00	(2,165,751.00)	-24.5%
Communications		5900	1,020,411.00	1,020,411.00	222,499.53	1,167,689.00	(147,278.00)	-14.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,337,796.00	35,337,796.00	8,682,231.82	35,623,722.00	(285,926.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	10,700.00	(10,700.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	216,503.00	216,503.00	4,679.35	228,381.00	(11,878.00)	-5.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,356,408.00	2,356,408.00	70,775.11	2,328,986.00	27,422.00	1.2%
Equipment Replacement		6500	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,613,911.00</b>	<b>2,613,911.00</b>	<b>75,454.46</b>	<b>2,609,067.00</b>	<b>4,844.00</b>	<b>0.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	3,823,737.00	3,823,737.00	0.00	5,730,875.00	(1,907,138.00)	-49.9%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	144,791.00	144,791.00	0.00	144,791.00	0.00	0.0%
All Other Transfers		7281-7283	888,154.00	888,154.00	0.00	1,326,013.00	(437,859.00)	-49.3%
All Other Transfers Out to All Others		7299	573,534.00	573,534.00	810,709.30	810,710.00	(237,176.00)	-41.4%
Debt Service								
Debt Service - Interest		7438	4,746.00	4,746.00	790.92	4,746.00	0.00	0.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	2,963.08	17,778.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,452,740.00</b>	<b>5,452,740.00</b>	<b>814,463.30</b>	<b>8,034,913.00</b>	<b>(2,582,173.00)</b>	<b>-47.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,610,065.00)	(1,610,065.00)	0.00	(1,817,892.00)	207,827.00	-12.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,610,065.00)</b>	<b>(1,610,065.00)</b>	<b>0.00</b>	<b>(1,817,892.00)</b>	<b>207,827.00</b>	<b>-12.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>207,619,589.00</b>	<b>207,619,589.00</b>	<b>53,423,842.70</b>	<b>213,864,975.00</b>	<b>(6,245,386.00)</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	397,123.00	397,123.00	0.00	324,467.00	72,656.00	18.3%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,377,858.00	1,377,858.00	0.00	1,305,202.00	72,656.00	5.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,377,858.00)	(1,377,858.00)	0.00	(1,305,202.00)	(72,656.00)	-5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	65,174,802.00	65,174,802.00	9,145,105.50	82,469,405.00	17,294,603.00	26.5%
2) Federal Revenue		8100-8299	1,522,037.00	1,522,037.00	0.00	1,815,321.00	293,284.00	19.3%
3) Other State Revenue		8300-8599	4,576,787.00	4,576,787.00	6,323.20	4,689,245.00	112,458.00	2.5%
4) Other Local Revenue		8600-8799	43,513,065.00	43,513,065.00	10,922,644.80	44,092,613.00	579,548.00	1.3%
5) TOTAL, REVENUES			114,786,691.00	114,786,691.00	20,074,073.50	133,066,584.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	35,414,961.00	35,414,961.00	11,752,593.62	34,165,861.00	1,249,100.00	3.5%
2) Classified Salaries		2000-2999	32,850,508.00	32,850,508.00	8,419,368.56	33,334,102.00	(483,594.00)	-1.5%
3) Employee Benefits		3000-3999	24,577,988.00	24,577,988.00	7,394,615.51	24,297,536.00	280,452.00	1.1%
4) Books and Supplies		4000-4999	6,984,027.00	6,984,027.00	859,226.79	9,291,206.00	(2,307,179.00)	-33.0%
5) Services and Other Operating Expenditures		5000-5999	22,273,710.00	22,273,710.00	6,893,625.22	24,077,674.00	(1,803,964.00)	-8.1%
6) Capital Outlay		6000-6999	2,010,159.00	2,010,159.00	62,007.58	2,000,946.00	9,213.00	0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,602,146.00	2,602,146.00	3,754.00	4,947,143.00	(2,344,997.00)	-90.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,442,197.00)	(7,442,197.00)	(144,425.55)	(7,921,943.00)	479,746.00	-6.4%
9) TOTAL, EXPENDITURES			119,271,302.00	119,271,302.00	35,240,765.73	124,192,525.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,484,611.00)	(4,484,611.00)	(15,166,692.23)	8,874,059.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	397,123.00	397,123.00	0.00	324,467.00	72,656.00	18.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,507,300.00)	(9,507,300.00)	(7,153.34)	(9,205,541.00)	301,759.00	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,904,423.00)	(9,904,423.00)	(7,153.34)	(9,530,008.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			(14,389,034.00)	(14,389,034.00)	(15,173,845.57)	(655,949.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,633,300.00	89,633,300.00		99,496,644.00	9,863,344.00	11.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,633,300.00	89,633,300.00		99,496,644.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,633,300.00	89,633,300.00		99,496,644.00		
2) Ending Balance, June 30 (E + F1e)			75,244,266.00	75,244,266.00		98,840,695.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	57,546,144.00	57,546,144.00		61,035,940.00		
ACCESS LCFF/LCAP Priorities	0000	9780				17,835,290.00		
Mandated Costs	0000	9780				8,029,529.00		
ACCESS	0000	9780				6,322,814.00		
OCDE ERATE	0000	9780				2,783,781.00		
2015-16 One-Time Discretionary Fund	0000	9780				1,415,660.00		
2015-16 One-Time COE LCAP District	0000	9780				1,392,413.00		
CTEp (ROP) Tier III	0000	9780				1,172,668.00		
Reserve for Outdated Checks	0000	9780				765,645.00		
EISS Workshops	0000	9780				702,572.00		
Information Technology Bi-Tech	0000	9780				647,264.00		
ACCESS Tier III	0000	9780				644,348.00		
Medical Administrative Activities (MAA)	0000	9780				601,043.00		
Special Schools Tier III	0000	9780				447,594.00		
Various Other Designated Programs	0000	9780				446,490.00		
Time & Attendance	0000	9780				444,832.00		
Various Workshops and Trainings	0000	9780				411,660.00		
ACCESS-CHEP	0000	9780				371,100.00		
Special Education JPA	0000	9780				337,312.00		
Beginning Teacher Support Tier III	0000	9780				119,921.00		
Inside the Outdoors	0000	9780				115,550.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,628,122.00	17,628,122.00		37,734,755.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	6,620,398.00	6,620,398.00	6,172,439.97	23,226,266.00	16,605,868.00	250.8%
Education Protection Account State Aid - Current Year		8012	500,000.00	500,000.00	140,945.00	523,600.00	23,600.00	4.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	557,485.00	557,485.00	0.00	557,486.00	1.00	0.0%
Timber Yield Tax		8022	12.00	12.00	0.00	11.00	(1.00)	-8.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,359,714.00	80,359,714.00	0.00	80,611,465.00	251,751.00	0.3%
Unsecured Roll Taxes		8042	2,623,568.00	2,623,568.00	2,027,168.78	2,718,038.00	94,470.00	3.6%
Prior Years' Taxes		8043	1,814,422.00	1,814,422.00	1,509,335.43	1,816,238.00	1,816.00	0.1%
Supplemental Taxes		8044	1,919,577.00	1,919,577.00	495,042.06	2,066,302.00	146,725.00	7.6%
Education Revenue Augmentation Fund (ERAF)		8045	118,788.00	118,788.00	321,674.00	(202,886.00)	(321,674.00)	-270.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,472,596.00	4,472,596.00	27,459.67	5,157,916.00	685,320.00	15.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			98,986,560.00	98,986,560.00	10,694,064.91	116,474,436.00	17,487,876.00	17.7%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(522,520.00)	(522,520.00)	0.00	(498,920.00)	23,600.00	-4.5%
All Other LCFF								
Transfers - Current Year	All Other	8091	(500,000.00)	(500,000.00)	0.00	(523,600.00)	(23,600.00)	4.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	113,113.00	113,113.00	New
Property Taxes Transfers		8097	(32,789,238.00)	(32,789,238.00)	(1,548,959.41)	(33,095,624.00)	(306,386.00)	0.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>65,174,802.00</b>	<b>65,174,802.00</b>	<b>9,145,105.50</b>	<b>82,469,405.00</b>	<b>17,294,603.00</b>	<b>26.5%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	174,442.00	174,442.00	0.00	234,546.00	60,104.00	34.5%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	1,347,595.00	1,347,595.00	0.00	1,580,775.00	233,180.00	17.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,522,037.00</b>	<b>1,522,037.00</b>	<b>0.00</b>	<b>1,815,321.00</b>	<b>293,284.00</b>	<b>19.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,346,975.00	3,346,975.00	0.00	3,346,975.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,011,360.00	1,011,360.00	0.00	1,095,984.00	84,624.00	8.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	218,452.00	218,452.00	6,323.20	246,286.00	27,834.00	12.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,576,787.00</b>	<b>4,576,787.00</b>	<b>6,323.20</b>	<b>4,689,245.00</b>	<b>112,458.00</b>	<b>2.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	108.00	108.00	0.00	108.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	307,096.00	307,096.00	88,592.23	146,550.00	(160,546.00)	-52.3%
Food Service Sales		8634	285,000.00	285,000.00	105,640.90	285,000.00	0.00	0.0%
All Other Sales		8639	10,100.00	10,100.00	0.00	10,100.00	0.00	0.0%
Leases and Rentals		8650	12,828.00	12,828.00	220.00	16,000.00	3,172.00	24.7%
Interest		8660	766,675.00	766,675.00	262,956.58	853,244.00	86,569.00	11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,610,518.00	6,610,518.00	2,821,270.49	6,684,650.00	74,132.00	1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,661,250.00	4,661,250.00	950,157.84	4,355,319.00	(305,931.00)	-6.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,263,095.00	2,263,095.00	240,747.29	3,096,123.00	833,028.00	36.8%
Tuition		8710	28,596,395.00	28,596,395.00	6,403,935.37	28,596,395.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	49,124.10	49,124.00	49,124.00	New
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>43,513,065.00</b>	<b>43,513,065.00</b>	<b>10,922,644.80</b>	<b>44,092,613.00</b>	<b>579,548.00</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>114,786,691.00</b>	<b>114,786,691.00</b>	<b>20,074,073.50</b>	<b>133,066,584.00</b>	<b>18,279,893.00</b>	<b>15.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	27,040,685.00	27,040,685.00	9,108,191.54	25,760,645.00	1,280,040.00	4.7%
Certificated Pupil Support Salaries		1200	424,920.00	424,920.00	145,980.52	499,244.00	(74,324.00)	-17.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,802,680.00	7,802,680.00	2,465,189.19	7,704,895.00	97,785.00	1.3%
Other Certificated Salaries		1900	146,676.00	146,676.00	33,232.37	201,077.00	(54,401.00)	-37.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>35,414,961.00</b>	<b>35,414,961.00</b>	<b>11,752,593.62</b>	<b>34,165,861.00</b>	<b>1,249,100.00</b>	<b>3.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,288,659.00	3,288,659.00	728,813.78	3,302,829.00	(14,170.00)	-0.4%
Classified Support Salaries		2200	1,304,492.00	1,304,492.00	341,807.31	1,489,609.00	(185,117.00)	-14.2%
Classified Supervisors' and Administrators' Salaries		2300	16,416,308.00	16,416,308.00	4,222,230.41	16,741,087.00	(324,779.00)	-2.0%
Clerical, Technical and Office Salaries		2400	11,705,391.00	11,705,391.00	3,089,325.41	11,651,798.00	53,593.00	0.5%
Other Classified Salaries		2900	135,658.00	135,658.00	37,191.65	148,779.00	(13,121.00)	-9.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>32,850,508.00</b>	<b>32,850,508.00</b>	<b>8,419,368.56</b>	<b>33,334,102.00</b>	<b>(483,594.00)</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,180,727.00	4,180,727.00	1,410,390.70	4,117,813.00	62,914.00	1.5%
PERS		3201-3202	4,255,355.00	4,255,355.00	1,051,554.17	4,660,181.00	(404,826.00)	-9.5%
OASDI/Medicare/Alternative		3301-3302	1,014,993.00	1,014,993.00	295,151.49	1,019,881.00	(4,888.00)	-0.5%
Health and Welfare Benefits		3401-3402	13,578,055.00	13,578,055.00	4,208,160.72	13,219,002.00	359,053.00	2.6%
Unemployment Insurance		3501-3502	39,973.00	39,973.00	9,954.84	34,203.00	5,770.00	14.4%
Workers' Compensation		3601-3602	1,433,567.00	1,433,567.00	343,287.07	1,170,455.00	263,112.00	18.4%
OPEB, Allocated		3701-3702	0.00	0.00	52,861.56	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(907.95)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	75,318.00	75,318.00	24,162.91	76,001.00	(683.00)	-0.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>24,577,988.00</b>	<b>24,577,988.00</b>	<b>7,394,615.51</b>	<b>24,297,536.00</b>	<b>280,452.00</b>	<b>1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	527,000.00	527,000.00	51,413.13	784,609.00	(257,609.00)	-48.9%
Books and Other Reference Materials		4200	96,606.00	96,606.00	28,291.67	98,408.00	(1,802.00)	-1.9%
Materials and Supplies		4300	5,724,607.00	5,724,607.00	624,507.27	7,501,544.00	(1,776,937.00)	-31.0%
Noncapitalized Equipment		4400	407,814.00	407,814.00	99,466.33	686,545.00	(278,731.00)	-68.3%
Food		4700	228,000.00	228,000.00	55,548.39	220,100.00	7,900.00	3.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,984,027.00</b>	<b>6,984,027.00</b>	<b>859,226.79</b>	<b>9,291,206.00</b>	<b>(2,307,179.00)</b>	<b>-33.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	4,352,922.00	4,352,922.00	508,710.14	4,352,922.00	0.00	0.0%
Travel and Conferences		5200	1,160,604.00	1,160,604.00	275,228.87	1,247,538.00	(86,934.00)	-7.5%
Dues and Memberships		5300	278,304.00	278,304.00	163,656.40	281,164.00	(2,860.00)	-1.0%
Insurance		5400-5450	500,000.00	500,000.00	322,832.00	500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,167,942.00	1,167,942.00	378,192.05	1,168,873.00	(931.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,920,082.00	7,920,082.00	3,313,681.90	8,263,891.00	(343,809.00)	-4.3%
Transfers of Direct Costs		5710	(288,597.00)	(288,597.00)	(43,462.42)	(531,831.00)	243,234.00	-84.3%
Transfers of Direct Costs - Interfund		5750	(303,200.00)	(303,200.00)	(42,499.62)	(287,040.00)	(16,160.00)	5.3%
Professional/Consulting Services and Operating Expenditures		5800	6,603,987.00	6,603,987.00	1,844,945.74	8,077,704.00	(1,473,717.00)	-22.3%
Communications		5900	881,666.00	881,666.00	172,340.16	1,004,453.00	(122,787.00)	-13.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,273,710.00</b>	<b>22,273,710.00</b>	<b>6,893,625.22</b>	<b>24,077,674.00</b>	<b>(1,803,964.00)</b>	<b>-8.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	10,700.00	(10,700.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	110,000.00	110,000.00	4,679.35	121,878.00	(11,878.00)	-10.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,875,159.00	1,875,159.00	57,328.23	1,843,368.00	31,791.00	1.7%
Equipment Replacement		6500	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,010,159.00</b>	<b>2,010,159.00</b>	<b>62,007.58</b>	<b>2,000,946.00</b>	<b>9,213.00</b>	<b>0.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,691,468.00	1,691,468.00	0.00	3,598,606.00	(1,907,138.00)	-112.8%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	888,154.00	888,154.00	0.00	1,326,013.00	(437,859.00)	-49.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,746.00	4,746.00	790.92	4,746.00	0.00	0.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	2,963.08	17,778.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,602,146.00</b>	<b>2,602,146.00</b>	<b>3,754.00</b>	<b>4,947,143.00</b>	<b>(2,344,997.00)</b>	<b>-90.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(5,832,132.00)	(5,832,132.00)	(144,425.55)	(6,104,051.00)	271,919.00	-4.7%
Transfers of Indirect Costs - Interfund		7350	(1,610,065.00)	(1,610,065.00)	0.00	(1,817,892.00)	207,827.00	-12.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(7,442,197.00)</b>	<b>(7,442,197.00)</b>	<b>(144,425.55)</b>	<b>(7,921,943.00)</b>	<b>479,746.00</b>	<b>-6.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>119,271,302.00</b>	<b>119,271,302.00</b>	<b>35,240,765.73</b>	<b>124,192,525.00</b>	<b>(4,921,223.00)</b>	<b>-4.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	397,123.00	397,123.00	0.00	324,467.00	72,656.00	18.3%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			397,123.00	397,123.00	0.00	324,467.00	72,656.00	18.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,866,592.00)	(1,866,592.00)	(7,153.34)	(1,731,151.00)	135,441.00	-7.3%
Contributions from Restricted Revenues		8990	(7,640,708.00)	(7,640,708.00)	0.00	(7,474,390.00)	166,318.00	-2.2%
(e) TOTAL, CONTRIBUTIONS			(9,507,300.00)	(9,507,300.00)	(7,153.34)	(9,205,541.00)	301,759.00	-3.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(9,904,423.00)	(9,904,423.00)	(7,153.34)	(9,530,008.00)	374,415.00	-3.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,794,527.00	5,794,527.00	410,287.41	5,797,463.00	2,936.00	0.1%
2) Federal Revenue		8100-8299	13,025,705.00	13,025,705.00	1,349,087.49	13,601,664.00	575,959.00	4.4%
3) Other State Revenue		8300-8599	22,609,124.00	22,609,124.00	7,096,905.51	18,075,080.00	(4,534,044.00)	-20.1%
4) Other Local Revenue		8600-8799	39,354,909.00	39,354,909.00	8,350,865.52	41,406,931.00	2,052,022.00	5.2%
5) TOTAL, REVENUES			80,784,265.00	80,784,265.00	17,207,145.93	78,881,138.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,062,862.00	18,062,862.00	5,430,107.13	17,727,774.00	335,088.00	1.9%
2) Classified Salaries		2000-2999	22,072,342.00	22,072,342.00	4,931,103.36	22,517,945.00	(445,603.00)	-2.0%
3) Employee Benefits		3000-3999	20,844,038.00	20,844,038.00	4,541,415.86	20,683,003.00	161,035.00	0.8%
4) Books and Supplies		4000-4999	5,018,481.00	5,018,481.00	523,262.29	7,397,738.00	(2,379,257.00)	-47.4%
5) Services and Other Operating Expenditures		5000-5999	13,064,086.00	13,064,086.00	1,788,606.60	11,546,048.00	1,518,038.00	11.6%
6) Capital Outlay		6000-6999	603,752.00	603,752.00	13,446.88	608,121.00	(4,369.00)	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,850,594.00	2,850,594.00	810,709.30	3,087,770.00	(237,176.00)	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,832,132.00	5,832,132.00	144,425.55	6,104,051.00	(271,919.00)	-4.7%
9) TOTAL, EXPENDITURES			88,348,287.00	88,348,287.00	18,183,076.97	89,672,450.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(7,564,022.00)	(7,564,022.00)	(975,931.04)	(10,791,312.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,507,300.00	9,507,300.00	7,153.34	9,205,541.00	(301,759.00)	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,526,565.00	8,526,565.00	7,153.34	8,224,806.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			962,543.00	962,543.00	(968,777.70)	(2,566,506.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,234,415.00	20,234,415.00		30,214,796.00	9,980,381.00	49.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,234,415.00	20,234,415.00		30,214,796.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,234,415.00	20,234,415.00		30,214,796.00		
2) Ending Balance, June 30 (E + F1e)			21,196,958.00	21,196,958.00		27,648,290.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	21,196,958.00	21,196,958.00		27,648,290.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	5,794,527.00	5,794,527.00	410,287.41	5,797,463.00	2,936.00	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,794,527.00	5,794,527.00	410,287.41	5,797,463.00	2,936.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,398,399.00	1,398,399.00	0.00	1,398,399.00	0.00	0.0%
Special Education Discretionary Grants		8182	538,628.00	538,628.00	0.00	541,374.00	2,746.00	0.5%
Child Nutrition Programs		8220	230,000.00	230,000.00	25,548.52	230,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	2,211,560.00	2,211,560.00	225,381.93	2,294,169.00	82,609.00	3.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	3,722,722.00	3,722,722.00	439,701.00	4,146,331.00	423,609.00	11.4%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	2,452,908.00	2,452,908.00	302,995.00	2,365,683.00	(87,225.00)	-3.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	93,562.00	93,562.00	26,864.00	83,485.00	(10,077.00)	-10.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	377.00	377.00	68.00	485.00	108.00	28.6%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	124,688.00	124,688.00	24,928.00	132,872.00	8,184.00	6.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	577,870.00	577,870.00	158,324.64	529,965.00	(47,905.00)	-8.3%
Other No Child Left Behind	3500-3699	8290	73,052.00	73,052.00	0.00	56,478.00	(16,574.00)	-22.7%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	1,601,939.00	1,601,939.00	145,276.40	1,822,423.00	220,484.00	13.8%
All Other Federal Revenue			13,025,705.00	13,025,705.00	1,349,087.49	13,601,664.00	575,959.00	4.4%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(70,306.98)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	22,500.00	22,500.00	2,109.53	22,500.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	296,184.00	296,184.00	0.00	342,495.00	46,311.00	15.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	3,395,837.00	3,395,837.00	3,395,835.00	3,395,835.00	(2.00)	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	891,220.00	891,220.00	(210,771.94)	927,911.00	36,691.00	4.1%
California Clean Energy Jobs Act	6230	8590	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	(10,000.00)	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,903,383.00	17,903,383.00	3,990,039.90	13,286,339.00	(4,617,044.00)	-25.8%
TOTAL, OTHER STATE REVENUE			22,609,124.00	22,609,124.00	7,096,905.51	18,075,080.00	(4,534,044.00)	-20.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,200,000.00	1,200,000.00	119,341.00	1,200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	150,000.00	150,000.00	82,590.87	230,000.00	80,000.00	53.3%
Food Service Sales		8634	11,500.00	11,500.00	1,802.80	11,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	32,136,993.00	32,136,993.00	6,783,048.09	32,105,332.00	(31,661.00)	-0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	570,600.00	570,600.00	101,598.93	520,600.00	(50,000.00)	-8.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,819,548.00	1,819,548.00	170,155.55	3,873,104.00	2,053,556.00	112.9%
Tuition		8710	3,453,840.00	3,453,840.00	1,092,328.28	3,453,967.00	127.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	12,428.00	12,428.00	0.00	12,428.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>39,354,909.00</b>	<b>39,354,909.00</b>	<b>8,350,865.52</b>	<b>41,406,931.00</b>	<b>2,052,022.00</b>	<b>5.2%</b>
<b>TOTAL, REVENUES</b>			<b>80,784,265.00</b>	<b>80,784,265.00</b>	<b>17,207,145.93</b>	<b>78,881,138.00</b>	<b>(1,903,127.00)</b>	<b>-2.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	10,019,727.00	10,019,727.00	2,819,433.74	9,671,661.00	348,066.00	3.5%
Certificated Pupil Support Salaries		1200	2,424,542.00	2,424,542.00	802,458.44	2,446,454.00	(21,912.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,437,501.00	3,437,501.00	1,100,088.23	3,371,307.00	66,194.00	1.9%
Other Certificated Salaries		1900	2,181,092.00	2,181,092.00	708,126.72	2,238,352.00	(57,260.00)	-2.6%
TOTAL, CERTIFICATED SALARIES			18,062,862.00	18,062,862.00	5,430,107.13	17,727,774.00	335,088.00	1.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,868,244.00	9,868,244.00	2,085,483.03	10,181,876.00	(313,632.00)	-3.2%
Classified Support Salaries		2200	2,932,541.00	2,932,541.00	603,121.24	2,594,225.00	338,316.00	11.5%
Classified Supervisors' and Administrators' Salaries		2300	5,516,333.00	5,516,333.00	1,275,344.61	5,598,949.00	(82,616.00)	-1.5%
Clerical, Technical and Office Salaries		2400	3,551,689.00	3,551,689.00	857,574.75	3,711,568.00	(159,879.00)	-4.5%
Other Classified Salaries		2900	203,535.00	203,535.00	109,579.73	431,327.00	(227,792.00)	-111.9%
TOTAL, CLASSIFIED SALARIES			22,072,342.00	22,072,342.00	4,931,103.36	22,517,945.00	(445,603.00)	-2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,791,160.00	6,791,160.00	613,256.99	6,803,204.00	(12,044.00)	-0.2%
PERS		3201-3202	2,813,570.00	2,813,570.00	687,980.46	3,112,191.00	(298,621.00)	-10.6%
OASDI/Medicare/Alternative		3301-3302	618,397.00	618,397.00	148,220.79	630,189.00	(11,792.00)	-1.9%
Health and Welfare Benefits		3401-3402	9,696,775.00	9,696,775.00	2,891,089.87	9,351,763.00	345,012.00	3.6%
Unemployment Insurance		3501-3502	20,106.00	20,106.00	5,120.70	20,560.00	(454.00)	-2.3%
Workers' Compensation		3601-3602	844,111.00	844,111.00	177,074.13	705,102.00	139,009.00	16.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	59,919.00	59,919.00	18,672.92	59,994.00	(75.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			20,844,038.00	20,844,038.00	4,541,415.86	20,683,003.00	161,035.00	0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	81,991.00	81,991.00	14,490.88	108,057.00	(26,066.00)	-31.8%
Books and Other Reference Materials		4200	101,075.00	101,075.00	25,426.73	92,416.00	8,659.00	8.6%
Materials and Supplies		4300	4,373,146.00	4,373,146.00	382,833.38	6,459,198.00	(2,086,052.00)	-47.7%
Noncapitalized Equipment		4400	147,769.00	147,769.00	27,891.98	424,467.00	(276,698.00)	-187.3%
Food		4700	314,500.00	314,500.00	72,619.32	313,600.00	900.00	0.3%
TOTAL, BOOKS AND SUPPLIES			5,018,481.00	5,018,481.00	523,262.29	7,397,738.00	(2,379,257.00)	-47.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	8,518,243.00	8,518,243.00	896,002.96	5,923,458.00	2,594,785.00	30.5%
Travel and Conferences		5200	763,757.00	763,757.00	168,690.93	948,097.00	(184,340.00)	-24.1%
Dues and Memberships		5300	10,950.00	10,950.00	2,048.05	13,250.00	(2,300.00)	-21.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	225,775.00	225,775.00	80,678.77	246,247.00	(20,472.00)	-9.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	881,254.00	881,254.00	182,236.79	791,130.00	90,124.00	10.2%
Transfers of Direct Costs		5710	288,597.00	288,597.00	43,462.42	531,831.00	(243,234.00)	-84.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,236,765.00	2,236,765.00	365,327.31	2,928,799.00	(692,034.00)	-30.9%
Communications		5900	138,745.00	138,745.00	50,159.37	163,236.00	(24,491.00)	-17.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,064,086.00	13,064,086.00	1,788,606.60	11,546,048.00	1,518,038.00	11.6%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	106,503.00	106,503.00	0.00	106,503.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	481,249.00	481,249.00	13,446.88	485,618.00	(4,369.00)	-0.9%
Equipment Replacement		6500	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>603,752.00</b>	<b>603,752.00</b>	<b>13,446.88</b>	<b>608,121.00</b>	<b>(4,369.00)</b>	<b>-0.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	2,132,269.00	2,132,269.00	0.00	2,132,269.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	144,791.00	144,791.00	0.00	144,791.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	573,534.00	573,534.00	810,709.30	810,710.00	(237,176.00)	-41.4%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,850,594.00</b>	<b>2,850,594.00</b>	<b>810,709.30</b>	<b>3,087,770.00</b>	<b>(237,176.00)</b>	<b>-8.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	5,832,132.00	5,832,132.00	144,425.55	6,104,051.00	(271,919.00)	-4.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>5,832,132.00</b>	<b>5,832,132.00</b>	<b>144,425.55</b>	<b>6,104,051.00</b>	<b>(271,919.00)</b>	<b>-4.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>88,348,287.00</b>	<b>88,348,287.00</b>	<b>18,183,076.97</b>	<b>89,672,450.00</b>	<b>(1,324,163.00)</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,866,592.00	1,866,592.00	7,153.34	1,731,151.00	(135,441.00)	-7.3%
Contributions from Restricted Revenues		8990	7,640,708.00	7,640,708.00	0.00	7,474,390.00	(166,318.00)	-2.2%
(e) TOTAL, CONTRIBUTIONS			9,507,300.00	9,507,300.00	7,153.34	9,205,541.00	(301,759.00)	-3.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			8,526,565.00	8,526,565.00	7,153.34	8,224,806.00	301,759.00	-3.5%

Resource	Description	2016-17
		Projected Year Totals
5640	Medi-Cal Billing Option	257,108.00
6264	Educator Effectiveness	487,959.00
6300	Lottery: Instructional Materials	1,133,940.00
6500	Special Education	1,687,537.00
6512	Special Ed: Mental Health Services	215,276.00
7338	College Readiness Block Grant	453,676.00
7810	Other Restricted State	5,659,170.00
8150	Ongoing & Major Maintenance Account (RM,	9,816,202.00
9010	Other Restricted Local	7,937,422.00
Total, Restricted Balance		27,648,290.00

Orange County Department of Education  
Multi-Year Financial Projection  
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	2015-16 Unaudited <u>Actuals</u>	2016-17 Adopted <u>Budget</u>	2016-17 First Interim <u>Budget</u>	2017-18 Projected <u>Budget</u>	2018-19 Projected <u>Budget</u>
<b>A. REVENUES</b>					
LCFF/Revenue Limit Sources	87,669,771	70,969,329	88,266,868	89,594,617	91,120,507
Federal Revenues	24,592,795	14,547,742	15,416,985	20,778,359	20,778,359
Other State Revenues	27,500,539	27,185,911	22,764,325	17,829,633	18,193,025
Other Local Revenue	52,319,669	54,271,579	56,854,025	56,696,643	57,970,893
Other Transfers	30,450,708	28,596,395	28,645,519	28,645,519	28,645,519
<b>TOTAL REVENUES</b>	<b>222,533,483</b>	<b>195,570,956</b>	<b>211,947,722</b>	<b>213,544,771</b>	<b>216,708,303</b>
<b>B. EXPENDITURES</b>					
Certificated Salaries	52,747,679	53,477,823	51,893,635	53,426,364	55,986,721
Classified Salaries	52,645,791	54,922,850	55,852,047	55,946,185	57,769,258
Employee Benefits	40,086,491	45,422,026	44,980,539	47,096,447	50,966,442
Books and Supplies	6,574,829	12,002,508	16,688,944	13,252,685	12,917,166
Services, Other Oper. Exps	27,354,625	35,337,796	35,623,722	35,307,766	35,836,687
Capital Outlay	1,467,466	2,613,911	2,609,067	1,329,509	1,329,509
Other Outgo	12,052,280	3,842,675	6,217,021	4,788,446	4,809,625
Program Reductions				(3,551,323)	(4,205,936)
<b>TOTAL EXPENDITURES</b>	<b>192,929,162</b>	<b>207,619,589</b>	<b>213,864,975</b>	<b>207,596,080</b>	<b>215,409,472</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>29,604,321</b>	<b>(12,048,633)</b>	<b>(1,917,253)</b>	<b>5,948,691</b>	<b>1,298,830</b>
<b>D. OTHER SOURCES/USES</b>					
Interfund Transfers In - Spec Reserve	1,121,062	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	282,538	397,123	324,467	303,205	368,490
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

Orange County Department of Education  
Multi-Year Financial Projection  
General Fund - Combined Unrestricted and Restricted Funds

DESCRIPTION	2015-16 Unaudited <u>Actuals</u>	2016-17 Adopted <u>Budget</u>	2016-17 First Interim <u>Budget</u>	2017-18 Projected <u>Budget</u>	2018-19 Projected <u>Budget</u>
<b>D. OTHER SOURCES/USES (continued)</b>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	(725,904)
<b>Total Other Sources/Uses</b>	<b>(2,384,335)</b>	<b>(1,377,858)</b>	<b>(1,305,202)</b>	<b>(1,283,940)</b>	<b>(2,075,129)</b>
<b>E. NET INCREASE (DECREASE)</b>	<b>27,219,986</b>	<b>(13,426,491)</b>	<b>(3,222,455)</b>	<b>4,664,751</b>	<b>(776,299)</b>
<b>F. FUND BALANCE</b>					
Beginning Balance, July 1,	102,491,455	109,867,715	129,711,441	126,488,983	131,153,734
Audit Adjustments/Restatements	0	0	0	0	0
<b>Net Beginning Balance</b>	<b>102,491,455</b>	<b>109,867,715</b>	<b>129,711,441</b>	<b>126,488,983</b>	<b>131,153,734</b>
<b>Ending Balance, June 30,</b>	<b><u>129,711,441</u></b>	<b><u>96,441,224</u></b>	<b><u>126,488,986</u></b>	<b><u>131,153,734</u></b>	<b><u>130,377,435</u></b>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	30,214,798	21,196,958	27,648,290	26,290,050	25,019,338
<u>Board Designated</u>					
Designated Amounts	72,946,769	57,546,144	61,035,940	53,411,075	40,607,676
Economic Uncertainties	26,479,874	17,628,122	37,734,755	51,382,609	64,680,422
Undesignated Amounts	0	0	0	0	(0)

Orange County Department of Education  
2016-17 First Interim Budget  
December 14, 2016

**Criteria and Standards Review Summary Explanation if Criteria are Not Met**

1 **Average Daily Attendance (ADA)**

Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs is not meeting the historical growth in ADA due to the changes in our student population and because this budget includes a decline in ADA in the future years. Included in the projected total ADA is the ADA for the new county operated College and Career Academy Charter school. This is the second year of operation for the charter school and we continue to monitor and strategize outreach opportunities.

2 **Local Control Funding Formula (LCFF)**

Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment, this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee.

4b **Other Expenditures**

Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

**Supplemental explanations if answered yes:**

S5 Contributions from unrestricted programs to some restricted programs are budgeted to decrease in 2016-17. Due to the proposed funding changes to the childcare program and increase in expenditures in future years, our programs may require increased contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

S6 We do not have any new long term commitments that have been budgeted in subsequent years. The long term commitment we currently have is the certificates of participation for the Esplanade facility for 15 years. We have no other outstanding liabilities that have not been included in the budget.

S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.



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

Signed: \_\_\_\_\_  
County Superintendent or Designee

Date: \_\_\_\_\_

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 14, 2016

Signed: \_\_\_\_\_  
County Superintendent of Schools

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

\_\_\_\_\_ QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_\_\_ NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Renee Hendrick

Telephone: (714) 966-4061

Title: Associate Superintendent, Administrative Se

E-mail: rhendrick@ocde.us

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

**STANDARD:** Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: **-2.0% to +2.0%**

#### 1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget	Projected Year Totals		
	(Form 01CS, Item 1B-2)	(Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d, C2d, C6d)</b>				
Current Year (2016-17)	2,236.00	2,456.00	9.8%	Not Met
1st Subsequent Year (2017-18)	2,046.00	2,228.00	8.9%	Not Met
2nd Subsequent Year (2018-19)	1,891.00	2,062.00	9.0%	Not Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2016-17)	3,807.80	3,709.90	-2.6%	Not Met
1st Subsequent Year (2017-18)	3,630.80	3,539.90	-2.5%	Not Met
2nd Subsequent Year (2018-19)	3,035.00	3,388.90	11.7%	Not Met
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
Current Year (2016-17)	478,870.34	491,808.90	2.7%	Not Met
1st Subsequent Year (2017-18)	478,826.34	489,842.00	2.3%	Not Met
2nd Subsequent Year (2018-19)	478,920.34	489,836.00	2.3%	Not Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1, C3f, C5, C7f)</b>				
Current Year (2016-17)	264.00	162.00	-38.6%	Not Met
1st Subsequent Year (2017-18)	397.00	292.00	-26.4%	Not Met
2nd Subsequent Year (2018-19)	654.00	437.00	-33.2%	Not Met

#### 1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs is not meeting the historical growth in ADA due to the changes in our student population and because this budget includes a decline in ADA in the future years. Included in the projected total ADA is the ADA for the new county operated College and Career Academy Charter school. This is the second year of operation for the charter school and we continue to monitor and strategize outreach opportunities.

## 2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

### 2A. Calculating the County Office's Projected Change in LCFF Revenue

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	98,986,560.00	116,474,436.00	17.7%	Not Met
1st Subsequent Year (2017-18)	97,760,103.00	117,802,185.00	20.5%	Not Met
2nd Subsequent Year (2018-19)	98,356,564.00	119,328,075.00	21.3%	Not Met

### 2B. Comparison of County Office LCFF Revenue to the Standard

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

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

**Explanation:**  
(required if NOT met)

Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment, this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee.

### 3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

#### 3A. Calculating the County Office's Projected Change in Salaries and Benefits

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2016-17)	153,822,699.00	152,726,221.00	-0.7%	Met
1st Subsequent Year (2017-18)	158,937,025.00	156,468,998.00	-1.6%	Met
2nd Subsequent Year (2018-19)	167,380,133.00	164,722,422.00	-1.6%	Met

#### 3B. Comparison of County Office Salaries and Benefits to the Standard

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

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

**Explanation:**  
(required if NOT met)



#### 4. CRITERION: Other Revenues and Expenditures

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

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

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

#### 4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2016-17)	14,547,742.00	15,416,985.00	6.0%	Yes
1st Subsequent Year (2017-18)	19,907,750.00	20,778,359.00	4.4%	No
2nd Subsequent Year (2018-19)	19,907,750.00	20,778,359.00	4.4%	No

**Explanation:**  
(required if Yes)

Projected Federal Revenue is not meeting the standard due to the reduction of Federal funds from sequestration, deferrals, and because we are not projecting any changes in the future for these funds. In addition, for this budget we are now budgeting to receive prior year funding for the Medical Administrative Activities (MAA) program due from the release of the deferred claims and resolution. We will continue to monitor and adjust the projections if necessary.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2016-17)	27,185,911.00	22,764,325.00	-16.3%	Yes
1st Subsequent Year (2017-18)	25,751,895.00	17,829,633.00	-30.8%	Yes
2nd Subsequent Year (2018-19)	26,182,878.00	18,193,025.00	-30.5%	Yes

**Explanation:**  
(required if Yes)

Projected Other State Revenue is not meeting the standard because we are budgeting for the new Career Technical Education Incentive Grant (CTEIG) and budgeting for the third year of funding for the Orange County Career Pathways grant. In addition, we are reducing funding in the future years due to the one-time funding received in 2015-16.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2016-17)	82,867,974.00	85,499,544.00	3.2%	No
1st Subsequent Year (2017-18)	81,865,486.00	85,286,804.00	4.2%	No
2nd Subsequent Year (2018-19)	82,662,811.00	86,561,054.00	4.7%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2016-17)	12,002,508.00	16,688,944.00	39.0%	Yes
1st Subsequent Year (2017-18)	10,440,832.00	13,197,321.00	26.4%	Yes
2nd Subsequent Year (2018-19)	10,034,453.00	12,861,788.00	28.2%	Yes

**Explanation:**  
(required if Yes)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2016-17)	35,337,796.00	35,623,722.00	0.8%	No
1st Subsequent Year (2017-18)	27,229,169.00	31,756,444.00	16.6%	Yes
2nd Subsequent Year (2018-19)	25,443,987.00	31,630,752.00	24.3%	Yes

**Explanation:**  
(required if Yes)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

#### 4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2016-17)	124,601,627.00	123,680,854.00	-0.7%	Met
1st Subsequent Year (2017-18)	127,525,131.00	123,894,796.00	-2.8%	Met
2nd Subsequent Year (2018-19)	128,753,439.00	125,532,438.00	-2.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2016-17)	47,340,304.00	52,312,666.00	10.5%	Not Met
1st Subsequent Year (2017-18)	37,670,001.00	44,953,765.00	19.3%	Not Met
2nd Subsequent Year (2018-19)	35,478,440.00	44,492,540.00	25.4%	Not Met

#### 4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

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

**Explanation:**  
Federal Revenue  
(linked from 4A  
if NOT met)

**Explanation:**  
Other State Revenue  
(linked from 4A  
if NOT met)

**Explanation:**  
Other Local Revenue  
(linked from 4A  
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 4A  
if NOT met)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts.

**Explanation:**  
Services and Other Exps  
(linked from 4A  
if NOT met)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

## 5. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

### Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year.

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for the current year or the amount that the county office deposited into the account for the 2014-15 fiscal year. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,183,001.00	3,697,754.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)			

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

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

## 6. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

### 6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	27.0%	34.3%	39.2%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>9.0%</b>	<b>11.4%</b>	<b>13.1%</b>

### 6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	37,803,357.00	37,803,357.00	37,803,357.00

### 6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	(655,949.00)	124,516,992.00	0.5%	Met
1st Subsequent Year (2017-18)	6,022,994.00	122,901,968.00	N/A	Met
2nd Subsequent Year (2018-19)	494,433.00	128,512,180.00	N/A	Met

### 6D. Comparison of County Office Deficit Spending to the Standard

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

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

**Explanation:**

(required if NOT met)

## 7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

### 7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

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

Ending Fund Balance County School Service Fund Projected Year Totals		Status
Fiscal Year	(Form 011, Line F2) / (Form MYPI, Line D2)	
Current Year (2016-17)	126,488,985.00	Met
1st Subsequent Year (2017-18)	131,153,740.00	Met
2nd Subsequent Year (2018-19)	130,377,460.00	Met

### 7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

**Explanation:**  
(required if NOT met)

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

### 7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		Status
Fiscal Year		
Current Year (2016-17)	119,785,021.33	Met

### 7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

**Explanation:**  
(required if NOT met)

## 8. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>3</sup>		County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$66,000 (greater of)	0	to	\$5,865,999
4% or \$293,000 (greater of)	\$5,866,000	to	\$14,662,999
3% or \$587,000 (greater of)	\$14,663,000	to	\$65,989,000
2% or \$1,980,000 (greater of)	\$65,989,001	and	over

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

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	215,170,177	208,824,658	216,703,321
County Office's Reserve Standard Percentage Level:	2%	2%	2%

### 8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	215,170,177.00	208,824,658.00	216,703,321.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	215,170,177.00	208,824,658.00	216,703,321.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	4,303,403.54	4,176,493.16	4,334,066.42
6. Reserve Standard - by Amount (From percentage level chart above)	1,980,000.00	1,980,000.00	1,980,000.00
7. <b>County Office's Reserve Standard</b> (Greater of Line A5 or Line A6)	<b>4,303,403.54</b>	<b>4,176,493.16</b>	<b>4,334,066.42</b>

### 8B. Calculating the County Office's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	37,734,755.00	51,382,614.00	64,680,446.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	20,258,402.00	20,258,402.00	20,258,402.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	57,993,157.00	71,641,016.00	84,938,848.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	26.95%	34.31%	39.20%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>4,303,403.54</b>	<b>4,176,493.16</b>	<b>4,334,066.42</b>
Status:	Met	Met	Met

### 8C. Comparison of County Office Reserve Amount to the Standard

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

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

**Explanation:**  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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



## S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

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

### S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2016-17)	(1,866,592.00)	(1,731,151.00)	-7.3%	(135,441.00)	Not Met
1st Subsequent Year (2017-18)	(1,794,575.00)	(1,657,083.00)	-7.7%	(137,492.00)	Not Met
2nd Subsequent Year (2018-19)	(1,804,671.00)	(2,403,164.00)	33.2%	598,493.00	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2016-17)	1,377,858.00	1,305,202.00	-5.3%	(72,656.00)	Not Met
1st Subsequent Year (2017-18)	1,283,940.00	1,283,940.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	1,349,225.00	1,349,225.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?			No		

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

### S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

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

- 1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Contributions from unrestricted programs to some restricted programs are budgeted to decrease in 2016-17. Due to the proposed funding changes to the childcare program and increase in expenditures in future years, our programs may require increased contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Projected transfers out have changed by more than the standard amount due to the projected reduction in funding for the Childcare program.

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

**Project Information:**  
(required if YES)




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**S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment**

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

#### 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)  
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?  
d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Budget Adoption (Form 01CS, Item S7A)	First Interim
4,135,596.00	4,135,596.00
4,746,852.00	4,746,852.00
Actuarial	Actuarial
May 13, 2014	May 13, 2014

#### 3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

Budget Adoption (Form 01CS, Item S7A)	First Interim
489,690.00	489,690.00
489,690.00	489,690.00
489,690.00	489,690.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

0.00	0.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

308,140.00	308,140.00
319,747.00	319,747.00
339,840.00	339,840.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

83	83
83	83
83	83

#### 4. Comments:

The County does not provide health & welfare benefits to COE retirees. At retiring, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. Our OPEB liability is due to the difference between the market rate and the discounted rate for benefits causing the benefit plan to have an implicit cost factor for our plan which is noted in our actuarial report. We funded that amount in total in Fund 17. In 2009-10, a retirement incentive of a one-time cash payout or 18, 24, or 36 months of health & welfare benefits was offered to certificated & classified if a retirement letter was submitted by December 30, 2009. A total of 44 retirees participated, 23 elected to receive the one-time cash payout and 21 retirees elected the health & welfare benefit option.

**S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs**

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
258,732	258,732
0	0

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

Budget Adoption (Form 01CS, Item S7B)	First Interim
2,207,885	2,270,885
0	0
0	0

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

0	0
0	0
0	0

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	338.8	330.6	330.6	330.6

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

#### Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

No

No

No

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

3,459,453

1,299,477

1,299,477

Rule and 2% off, 2nd Year 17-18

3.0%

3.0%

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

The multi year agreement will be funded by unrestricted general fund and restricted set aside funds. Health and welfare benefit increases will not be covered by the district. Employee will pay any increases above the cap.

#### Negotiations Not Settled

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

428,750

6. Amount included for any tentative salary schedule increases

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

0

0

0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No
6,635,872	6,635,872	6,635,872
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
530,864	538,021	545,274
1.4%	1.4%	1.4%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No
No	No	No

**Certificated (Non-management) - Other**

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




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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	510.0	542.3	542.3	542.3

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

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


--

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

**Classified (Non-management) - Other**

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


**S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	351.2	369.8	369.8	369.8

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

Total cost of salary settlement

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1.** Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

No

- A2.** Is the system of personnel position control independent from the payroll system?

No

- A3.** Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

No

- A4.** Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

No

- A5.** Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6.** Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7.** Does the county office have any reports that indicate fiscal distress?  
(If Yes, provide copies to the CDE.)

No

- A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

## End of County Office First Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	391.00	391.00	391.00	449.00	58.00	15%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,845.00	1,845.00	1,845.00	2,007.00	162.00	9%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	2,236.00	2,236.00	2,236.00	2,456.00	220.00	10%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	3,375.00	3,375.00	3,375.00	3,334.00	(41.00)	-1%
b. Special Education-Special Day Class	393.03	393.03	393.03	336.13	(56.90)	-14%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	39.77	39.77	39.77	39.77	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	3,807.80	3,807.80	3,807.80	3,709.90	(97.90)	-3%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	6,043.80	6,043.80	6,043.80	6,165.90	122.10	2%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	478,870.34	478,870.34	478,870.34	491,808.90	12,938.56	3%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	264.00	264.00	264.00	162.00	(102.00)	-39%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	264.00	264.00	264.00	162.00	(102.00)	-39%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	264.00	264.00	264.00	162.00	(102.00)	-39%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	264.00	264.00	264.00	162.00	(102.00)	-39%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,658,495.00	6,658,495.00	2,337,076.00	7,186,914.00	528,419.00	7.9%
3) Other State Revenue		8300-8599	13,186,382.00	13,186,382.00	3,879,475.37	14,553,383.00	1,367,001.00	10.4%
4) Other Local Revenue		8600-8799	532,300.00	532,300.00	209,648.48	620,642.00	88,342.00	16.6%
5) TOTAL REVENUES			20,377,177.00	20,377,177.00	6,426,199.85	22,360,939.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	78,230.00	78,230.00	34,001.40	117,132.00	(38,902.00)	-49.7%
2) Classified Salaries		2000-2999	1,421,827.00	1,421,827.00	755,005.44	3,011,824.00	(1,589,997.00)	-111.8%
3) Employee Benefits		3000-3899	633,475.00	633,475.00	214,672.90	1,414,207.00	(780,732.00)	-123.2%
4) Books and Supplies		4000-4999	30,412.00	30,412.00	14,281.71	78,278.00	(47,866.00)	-157.4%
5) Services and Other Operating Expenditures		5000-5999	17,000,291.00	17,000,291.00	4,397,403.59	16,246,073.00	754,218.00	4.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,610,065.00	1,610,065.00	0.00	1,817,892.00	(207,827.00)	-12.9%
9) TOTAL EXPENDITURES			20,774,300.00	20,774,300.00	5,415,365.04	22,685,406.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(397,123.00)	(397,123.00)	1,010,834.81	(324,467.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	397,123.00	397,123.00	0.00	324,467.00	(72,656.00)	-18.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			397,123.00	397,123.00	0.00	324,467.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1 010 834.81	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Orange County Department of Education  
ALL FUND STATEMENT  
2016-17 First Interim Budget

**Form 01**  
**General Fund**  
**Subfund 0101**

	2016-17 Adopted Budget	2016-17 First Interim Budget
Revenues	195,570,956	211,947,722
Expenditures	207,619,589	213,864,975
Excess / (Deficit)	(12,048,633)	(1,917,253)
Beginning Balance (July 1)	109,867,715	129,711,440
Transfers / Other Audit Adjustments	(1,377,858)	(1,305,202)
Reserves / Ending Balance June 30	96,441,224	128,488,985

**Form 10**  
**Special Education Pass-Through Fund**  
**Subfund 1010**

	2016-17 Adopted Budget	2016-17 First Interim Budget
	37,905,216	38,924,323
	37,639,624	37,803,357
	265,592	1,120,966
	13,039,826	10,370,411
	-	-
	13,305,418	11,491,377

**Form 12**  
**Child Development Fund**  
**Subfund 1212**

	2016-17 Adopted Budget	2016-17 First Interim Budget
	20,377,177	22,360,939
	20,774,300	22,685,406
	(397,123)	(324,467)
	-	-
	397,123	324,467
	-	-

**Form 14**  
**Deferred Maintenance Fund**  
**Subfund 1414**

	2016-17 Adopted Budget	2016-17 First Interim Budget
	1,151,557	1,155,823
	1,225,000	1,225,000
	(73,443)	(69,177)
	23,685,844	24,001,237
	980,735	980,735
	24,593,136	24,912,795

**Form 17**  
**Special Reserve Fund**  
**Subfund 1717**

	2016-17 Adopted Budget	2016-17 First Interim Budget
Revenues	131,861	136,707
Expenditures	-	-
Excess / (Deficit)	131,861	136,707
Beginning Balance (July 1)	23,268,511	24,395,992
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	23,400,372	24,532,699

**Form 30**  
**State School Building Fund**  
**Subfund 3033**

	2016-17 Adopted Budget	2016-17 First Interim Budget
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

**Form 35**  
**School Facilities Fund**  
**Subfund 3535**

	2016-17 Adopted Budget	2016-17 First Interim Budget
	33,404	23,483
	295,000	295,000
	(261,596)	(271,517)
	5,436,752	4,134,138
	-	-
	5,175,156	3,862,621

**Form 40**  
**Capital Outlay Fund (Esplanade)**  
**Subfund 4040**

	2016-17 Adopted Budget	2016-17 First Interim Budget
	2,040,952	2,109,556
	1,095,100	1,097,300
	945,852	1,012,256
	2,742,836	2,332,016
	(800,000)	(800,000)
	2,888,688	2,544,272

**Form 56**  
**Debt Service Fund (Esplanade)**  
**Subfund 5656**

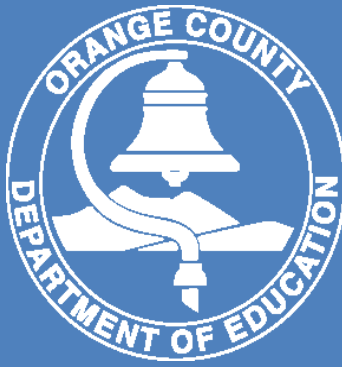
	2016-17 Adopted Budget	2016-17 First Interim Budget
Revenues	5,300	6,021
Expenditures	845,200	845,200
Excess / (Deficit)	(839,900)	(839,179)
Beginning Balance (July 1)	1,324,287	1,562,145
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	1,284,387	1,522,966

**Form 67**  
**Dental Self-Insurance Fund**  
**Subfund 6769**

	2016-17 Adopted Budget	2016-17 First Interim Budget
	1,996,611	2,032,229
	1,414,132	1,777,000
	582,479	255,229
	4,076,770	3,765,689
	-	-
	4,659,249	4,020,918

**TOTAL ALL FUNDS**

	2016-17 Adopted Budget	2016-17 First Interim Budget
	259,213,034	278,696,803
	270,907,945	279,593,238
	(11,694,911)	(896,435)
	183,442,541	200,273,068
	-	-
	171,747,630	199,376,633



# Orange County Department of Education

## 2016-17 Proposed Budget

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### *Budget Summary*

Al Mijares, Ph.D., County Superintendent of Schools

Orange County Board of Education

Rebecca “Beckie” Gomez	Trustee Area 1
David L. Boyd	Trustee Area 2
Ken L. Williams, Jr., D.O.	Trustee Area 3
John (Jack ) W. Bedell, Ph.D	Trustee Area 4
Linda Lindholm	Trustee Area 5

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12/14/2016

# About OCDE



The Orange County Department of Education (OCDE) is a public education organization offering support services to 27 school districts and more than 600 schools and 20,000 educators serving over 500,000 students in Orange County. OCDE's personnel offer support, professional development, and student programs through its divisions and departments: Administrative Services, Alternative Education, Business Services, Career and Technical Education, Communication/Media, Information Technology, Instructional Services, Legal Services, Community and Student Support Services, and Special Education.

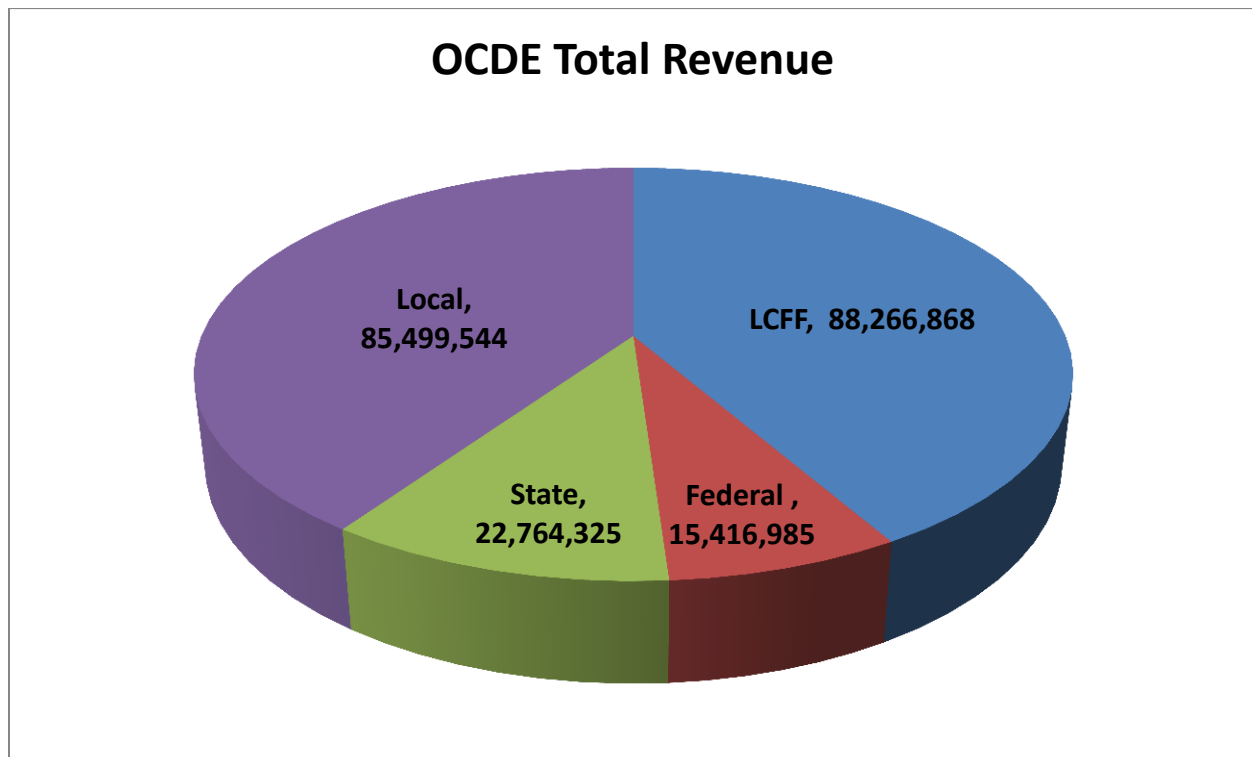
Our vision is that **Orange County students will lead the nation in college and career readiness and success**. We play a supportive role in the fulfillment of this vision in collaboration with educators at all levels of student development, from early childhood through higher education, and in partnership with families, businesses, and community organizations. We believe that to lead the nation in college and career readiness and success is a high ambition, but within the reach of Orange County students.

The Budget Summary is an overview of the Orange County Department of Education Budget and reflects the goals and priorities of the County Superintendent and Governing Board against the backdrop of the available financial resources. The budget is a complex document that is required to follow state accounting guidelines. This budget summary is using Projections for 2016-17 that align with the LCAP. It also includes Estimated Actuals for 2015-16 which are included in the Annual Update. The LCAP lays out the main objectives for meeting the learning requirements of high need students. The LCAP also identifies the expenditures for meeting the identified objectives, as such becomes a second statement of the Superintendent and Board priorities along with those identified on these pages.

For the purpose of this Budget Summary, the Orange County Department of Education is using data from the Projections based on the State Adopted Budget for 2016-17. Our proposed General Fund budget is \$213,864,975 and includes negotiated settlements for Classified (CSEA), Supervisory, Confidential, and Management, a tentative agreement with our teachers is pending ratification. We currently have a deficit of \$1,917,253 which is created by funding that was received in 2015-16 but expenditures are included for 2016-17. We have been evaluating our student programs and are in the process of developing a multi-year plan that will use one-time funding for one-time expenditures. Some of the expenditures are included in this budget and accounts for the planned deficit in 2016-17.

## **Revenue**

**The Total General Fund Revenue Projections are \$211,947,722**





## **Local Control Funding Formula (LCFF) \$88,266,868**

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for Countywide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. This is 36% of our total revenue. The LCFF formula for County Offices is separated into two major components.

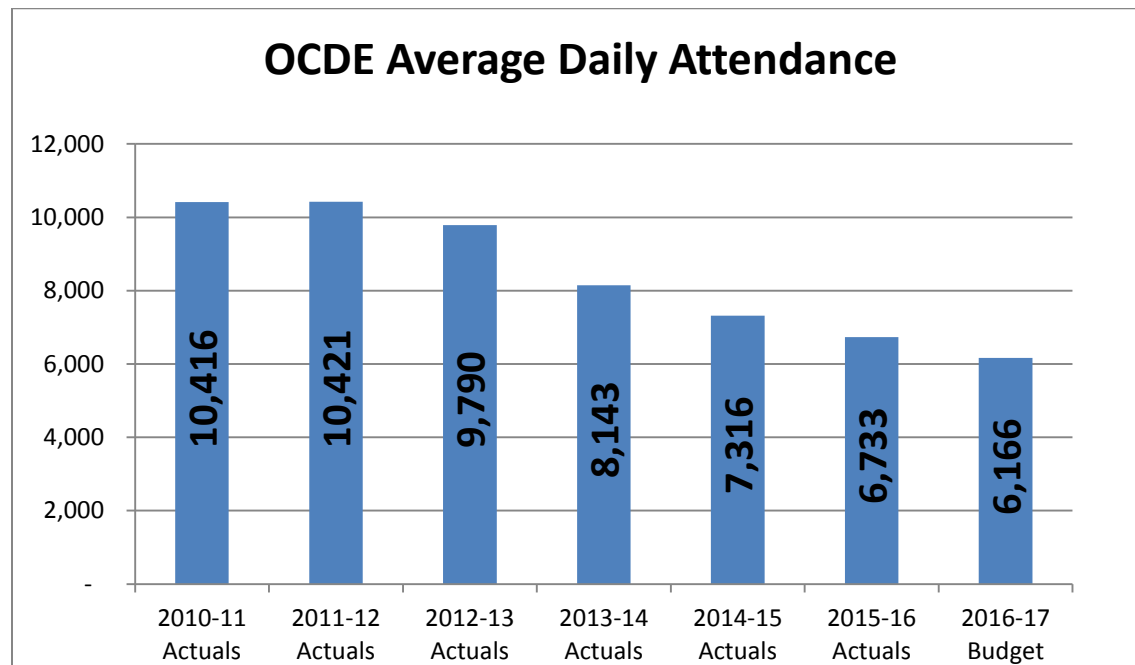
**County Operations Grants:** This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is to perform services mandated under the education code such as financial oversight and services to districts. ***Projected funding for 2016-17 is \$26,060,253***

**Pupil Driven Grants:** Base funding is received per ADA, plus supplemental and concentration grants for students that are one of the following: English Language Learners, Foster Youth or qualify for Free and Reduced Lunch program. Our 2015-16 unduplicated count is 87%.

- Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding. ***Projected funding for 2016-17 is \$7,825,419***
- Students that are considered type “C” probation referred, expelled or social service referred
  - Supplemental is 35% of Base Grant
  - Concentration is 25% of Base Grant for Unduplicated Count over 50%***Projected funding for 2016-17 is \$32,899,820***

OCDE serves students that are referred from school districts, this ADA is added to total enrollment for staffing ratios, but the funding for district referred students is recognized under Local Revenue.

## Average Daily Attendance for OCDE Programs



## Average Daily Attendance

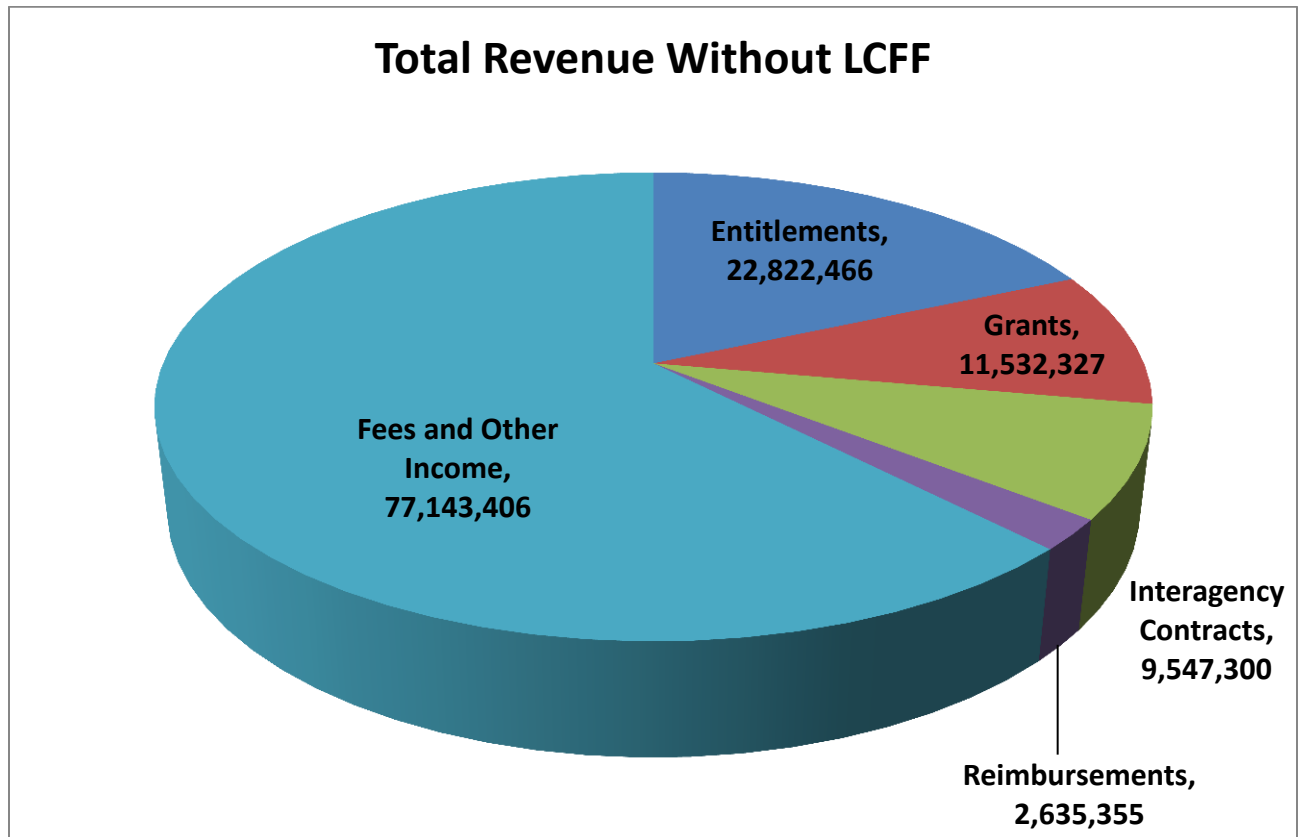
OCDE has been declining in enrollment since 2012-13, with a decline of 583 ADA in 2015-16. The 2016-17 Proposed Budget includes an additional decline of enrollment of 567 ADA, which effects our funding. A change in State and County guidelines regarding alternatives to incarceration means that less students are enrolled in our program and stay in their home districts. To adjust to the changing environment, we are developing new programs and improving our outreach activities so that we are better able to serve our students. As you may remember, some of these services are outlined in our Local Control Accountability Plan (LCAP).

## Revenue Outside of LCFF

Outside of LCFF we receive income in five different ways from Federal, State or Local resources. Below we will detail examples of the revenue we receive as a County Office:

- Entitlements are funding normally received on a per student basis and is either part of the State or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.
- Grants are projects that OCDE has applied to funding agencies for and could come from Federal, State or Local agencies. These are competitive in nature and will require specific expenditures as part of the grant.

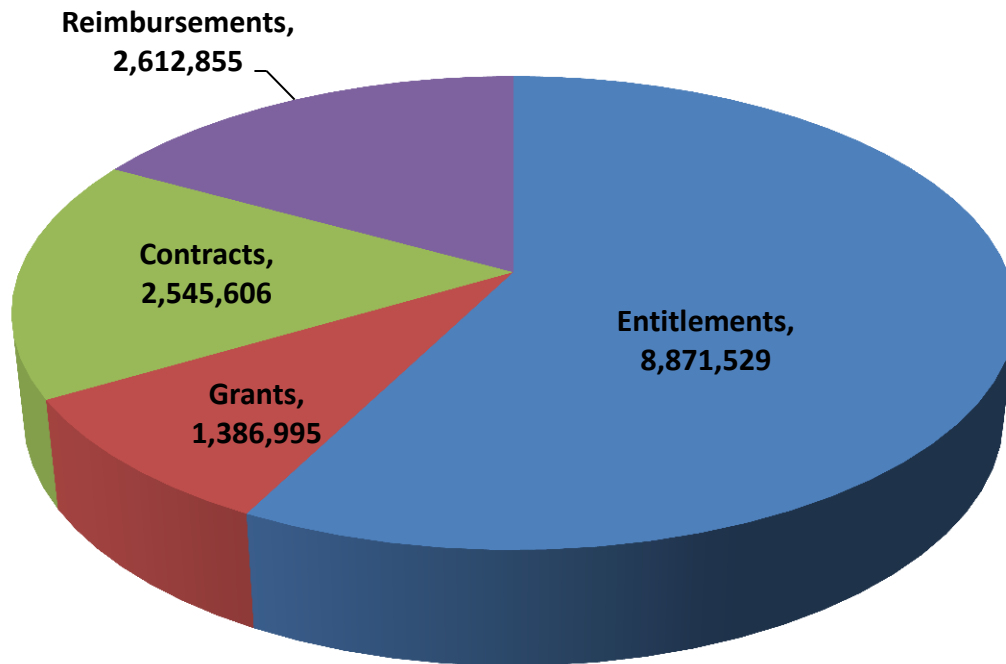
- Contracts: are services provided to Federal, State or Local agencies that are outlined in a contract.
- Reimbursements: revenue received to reimburse a portion of the cost of providing specific services to students (Medi-Cal Administrative Services (MAA), Medi-Cal billing and Child Nutrition)
- Fee for Service programs: Most of the fees for service are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, and various services OCDE provides on a county-wide basis.



<b>Total Revenue without LCFF</b>	<b>\$123,680,854</b>
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## Federal Revenue



### Total Federal Revenue is \$15,416,985

Federal Entitlements: \$8,871,529

\$6,728,856 for Title I, II, III programs for delinquent and neglected students, \$1,939,773 for Special Education grants for OCDE students, and \$202,900 for various grants.

Reimbursements: \$2,612,855

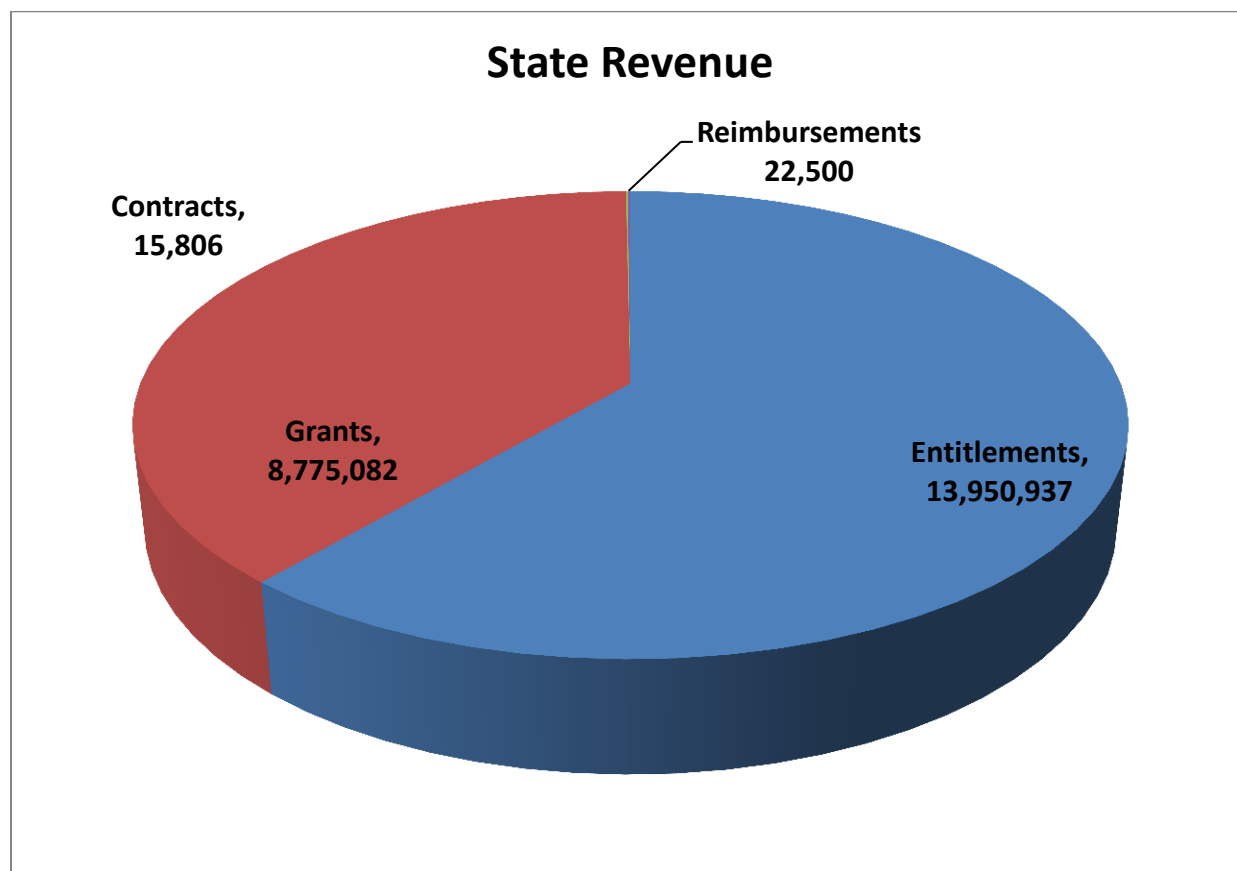
\$1,339,497 Medi-Cal Administrative Activities (MAA) which is passed thru to Orange, Imperial and San Diego County school districts, \$1,043,358 Medi-Cal, and \$230,000 for Federal school lunch program.

Interagency Contracts: \$2,545,606

\$1,114,121 for Nutrition Network pass through from the Orange County Health Care Agency, \$964,303 for various other programs with pass through funding, and \$467,182 for Regional System of District Support pass through from San Diego COE.

Grants: \$1,386,995

\$907,030 for various other programs and \$479,965 for California Math and Science Partnership (see other grants on attachment “A”)



**Total State Revenue is \$22,764,325**

State Entitlements: \$13,950,937

\$4,718,694 for the GASB 68 requirements to recognize STRS paid by the state on behalf of the district [see same entry in benefits], \$3,346,975 for the Mandated Cost Block Grant, \$2,183,820 for Countywide Foster Youth Services, \$1,438,479 for Lottery funds, \$721,757 in various other programs, \$495,900 for CPIN Transitional Kindergarten Professional Development trainings, \$453,676 for College Readiness Block grant, \$416,483 for Mental Health for ACCESS Special Education students, and \$175,153 for countywide unemployment administration.

State Grants: \$8,775,082

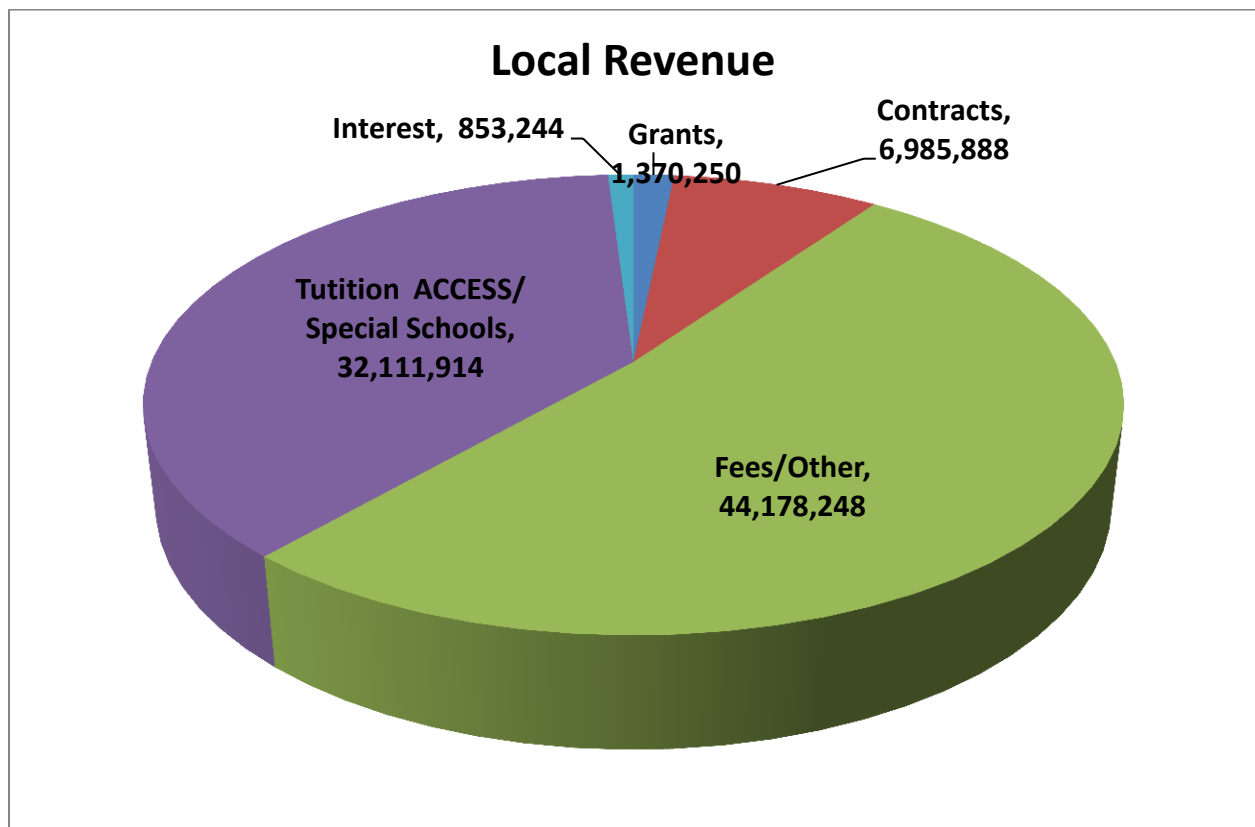
\$4,489,764 Career Pathways Trust Grant 3<sup>rd</sup> year of 5 years in partnership with school districts, community colleges and community partners, \$3,395,835 for Career Technical Education Incentive Grant (CTEIG), \$684,854 for Tobacco, Drugs and Alcohol intervention grant, and \$204,629 for various programs.

State Reimbursements: \$22,500

State Child Nutrition reimbursements

State Interagency Contracts: \$15,806

\$15,806 contract with Fairview Development Center



## **Total Local Revenue \$85,499,544**

### Local Fees \$44,178,248

Is funding for programs such as billing for Special Schools, Inside the Outdoors, professional development, and other services we provide to school districts.

### Local Grants \$1,370,250

\$570,692 for local grants from the Outdoor Science Foundation, \$522,055 in partnership with Santa Ana USD to provide mental health services, and \$277,503 in various grants from local agencies.

### Local Interagency Contracts \$6,985,888

\$4,032,470 for Safe School programs with Santa Ana USD, \$1,768,055 for Impact and Impact Hub contracts with the Orange County Commission, \$747,883 for Educational Support Dependent Youth matching Foster Youth Services. This is pass-through revenue from school districts and Local Agencies (Orange County Health Care and Social Services), and \$437,480 various other contracts.

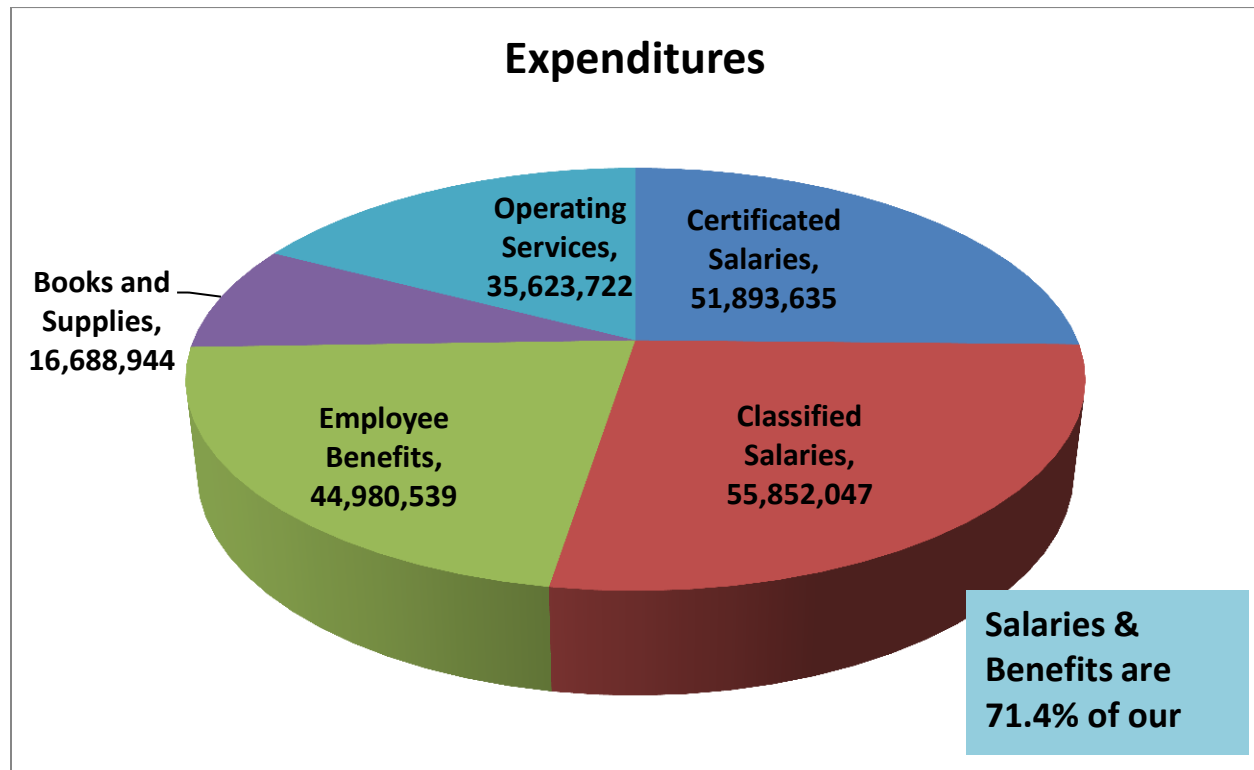
### Local Interest Income \$853,244

This revenue is interest earnings for the General Fund

### Local Tuition: \$32,111,914

We receive this revenue for students in ACCESS and Special Schools programs that are referred from school districts. In 2013-14 the LCFF changed this from state funding to local revenue which now requires us to bill 92 participating school districts.

## Expenditures



Salary and benefits are 71.4% of the general fund budget. OCDE has 1,558 employees, 1,242 regular employees and 316 short term and substitute positions.

Below is a historical look at salary and benefits which reflects the staffing and services reduction over the last few years as funding was decreased. Since 2007-08, we have eliminated 510 regular positions, and reduced services to our students and districts. One of the major changes in 2014-15 was the closure of the overnight program for Inside the Outdoors. We are still operating educational outdoor science programs on a daily basis. 2013-14 was the first year we received new funding under LCFF and 2014-15 was the first year since 2007-08 that employees were given an across the board salary increase. The historical data also shows how the cost of health and welfare benefits plays a significant role in our increase expenditures. Since 2007-08, the cost of medical benefits has increased by 33%. As you may be aware, OCDE collaborates with our collective bargaining units and we add the cost of employee benefits to total compensation when bargaining.

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Certificated Salaries	67,444,003	64,137,491	59,503,911	57,090,296	56,204,435	55,614,202	52,872,833	51,589,684	52,747,679	51,893,635
Classified Salaries	58,107,426	56,899,830	52,778,851	50,339,085	50,087,581	50,802,178	49,702,071	49,398,889	52,645,791	55,852,047
Employee Benefits	33,782,267	34,154,339	32,196,586	33,398,457	35,663,103	36,744,721	34,589,559	35,757,143	40,086,491	44,980,539
<b>Total Salary and Benefits</b>	<b>159,333,696</b>	<b>155,191,660</b>	<b>144,479,348</b>	<b>140,827,838</b>	<b>141,955,119</b>	<b>143,161,101</b>	<b>137,164,463</b>	<b>136,745,716</b>	<b>145,479,961</b>	<b>152,726,221</b>
Total Regular Employees	1752	1623	1504	1379	1303	1279	1285	1162	1159	1242

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart below is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item to address as it is 71.4% of our budget.

	<b>Actual 2014-15</b>	<b>Projected 2015-16</b>	<b>Projected 2016-17</b>	<b>Projected 2017-18</b>	<b>Projected 2018-19</b>
Certificated Salaries	51,589,684	52,747,679	51,893,635	53,426,364	55,986,721
Classified Salaries	49,398,889	52,645,791	55,852,047	55,946,185	57,769,258
Employee Benefits	35,757,143	40,086,491	44,980,539	47,096,447	50,966,442

Salaries in 2016-17 for Classified, Management and Supervisory include a 1% on-going salary settlement and one-time bonus equivalent to 2% salary. We also have savings due to retirements and attrition of positions that, if filled, may be at lower classifications. We have not included salary increase for teaching staff as we wait for ratification of their tentative agreement. The 2016-17, 2017-18, and 2018-19 salary increases only reflect step and column costs, and do not reflect retirements or any negotiated salary increase.

Employee health and welfare benefits have a slight increase in the HMO and TRIO plan that is fully paid by the employer with employees paying the increase for the PPO plan. Due to legislative changes in the 2016-17 fiscal year, the State Teachers Retirement System (STRS) increased by 1.85% to 12.58%. The Public Employees Retirement System (PERS) increased to 13.888% an increase of 2.041%.

## **Salaries**

As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated and Classified positions.

<b>Certificated Salaries</b>	
Teacher's Salaries	35,432,306
Pupil Support Salaries	2,945,698
Supervisors' and Administrators Salaries	11,076,202
Other Certificated Salaries	2,439,429
Total Certificated Salaries	51,893,635
<b>Classified Salaries</b>	
Instructional Salaries	13,484,705
Support Salaries	4,083,834
Supervisors' and Administrators Salaries	22,340,036
Clerical, Technical and Office Salaries	15,363,366
Other Classified Salaries	580,106
Total Classified Salaries	55,852,047

## **Benefits**

Expenditures for Health and Welfare and Statutory Benefits are summarized below: As an educational entity, we are required to participate in STRS and PERS for all regular employees. In 2015-16, we recognized the requirements of GASB 68 to recognize the STRS contribution made by the state on behalf of the district [see same entry in state revenue]. We contribute to an alternative retirement plan (PARS) for any short term or substitute employee instead of social security unless they qualify by statute for mandatory retirement.

State Teachers Retirement (STRS)	10,921,017
Public Employers Retirement (PERS)	7,772,372
Medicare/PARS	1,650,070
Health and Welfare Benefits	22,570,765
Unemployment	54,763
Workers Compensation	1,875,557
Other employee benefits	135,995
Total Employee Benefits	44,980,539

## **Books and Supplies**

Expenditures in this category are specific to books, supplies and non-capitalized equipment (equipment under \$5,000).

Textbooks	892,666
Books and reference materials	190,824
Materials and Supplies	7,060,002
Noncapitalized Equipment	8,011,752
Food for Nutrition Program	533,700
Total	16,688,944

Incorporated in the Materials and Supplies category is a holding account of \$6,900,740 that has not been allocated yet.

## **Services and Other Operating Expenditures:**

***Subagreements:*** \$10,276,380

These are contracts with other agencies for services they provide on our behalf. Transportation is \$4.3 million, \$3.1 million for Career Pathways partners, Multi-Tiered Support Services (MTSS) is \$1.9 million, and we have various other subagreements with local agencies for \$854 thousand.

***Travel and Conferences:*** \$2,195,635

All travel is approved and is required to follow OCDE procedures. This expenditure has increased by \$271,615 from the prior budget due to an increase in staff development activities, most notably in ACCESS and Special Education in accordance with the LCAP guidelines. Major object codes for travel and mileage are below:

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which to date is \$130,744. Local conference registrations for local staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay.

Object Code 5230 is for registrations for conference and workshops.



Below is 2016-17 travel and conference expenditure budget by division

Summary by Division	Travel &			Total	% of Total
	Mileage	Conferences	Registrations		
Superintendent's Office	10,550	77,250	66,620	154,420	7.0%
Information Technology	22,250	49,000	60,255	131,505	6.0%
Legal	3,778	19,900	46,222	69,900	3.2%
Administrative Services	9,667	35,750	29,417	74,834	3.4%
Alternative Education	261,138	149,934	212,449	623,521	28.4%
Business	15,884	64,937	22,115	102,936	4.7%
Special Education	109,603	114,876	49,232	273,711	12.5%
Community & Student Support Services	22,349	18,522	32,722	73,593	3.4%
Instruction	200,223	334,224	156,748	691,195	31.5%
<b>Total</b>	<b>655,442</b>	<b>864,393</b>	<b>675,780</b>	<b>2,195,615</b>	<b>100.0%</b>

***Dues and Memberships:*** \$294,414

Existing policy on dues and memberships states that we do not pay personal dues for employees (see exceptions) unless the dues reduce the cost of a conference or subscription that will create a savings for the organization. We pay for one organizational membership for an association unless OCDE receives a benefit and there may be a cost savings.

***Pupil Insurance:*** \$500,000

This is liability insurance for OCDE programs.

***Utilities:*** \$1,415,120

Water, Natural Gas, Electricity, Waste Disposal, Pest Control and Sweeping services:

***Rentals and Leases:*** \$9,055,021

Cost of leasing school sites is \$6,399,617. This category also includes equipment maintenance agreements for all of our sites.

***Professional Services:*** \$11,006,503

This group includes expenditures for maintenance and service contracts, custodial contracts, Instructional Consultants, Consultants non-instructional, hearings and legal costs, Data processing contracts, contract for fingerprinting services.

**Communication:** \$1,167,689

This category includes: Internet services at sites, postage, cell phones, telephones and emergency radios.

### **Capital Outlay**

These are expenditures for land, building improvements, capitalized (over \$5,000) equipment or replacement equipment. We have budgeted \$2.6 for new equipment in the 2016-17 year that will be reduced in 2017-18.

### **Other Outgo**

These are expenditures to other school districts or agencies. The Central County Career Technical Education Program will decrease \$1.9 million due to changes in the LCFF funding model. We have committed to contribute funds to the participating school districts as they transition to the LCFF targets.

### **Interfund Transfers:**

We are budgeting to transfer \$324,467 to the Child Development Program located in Fund 12 because their state and federal entitlements cap our indirect cost rate at 8%. We are also budgeting to transfer \$980,735 for contributions to the Deferred Maintenance Program – Fund 14 for future facility maintenance needs.

### **Excess/Deficiency :**

This is the difference between revenue and expenditures. If we have more revenue than expenditures it is an Excess. Less revenue than expenditures is a deficiency.

Our estimate for 2016-17 reflects a deficit of \$1.9 million, \$5.7 million is for one-time discretionary funds that were received in 2015-16 and planned to spend in the next fiscal year. We also have other projects that we reserved funding for in 2014-15 that is being spent this year to help implement items in our LCAP.

## **Fund Balance**

The 2016-17 Fund Balance is projected to be \$126,488,985

### **\$61,035,940 is committed for specific program needs**

\$17,835,290 is reserved for ACCESS expenditures to serve our students that we receive supplemental and concentration grants for.

\$16,079,556 is reserved for Lottery funds that have been reserved for contingencies.

\$8,029,529 is reserved for mandated cost funding that has yet to be allocated to specific programs.

\$6,322,814 is reserved for ACCESS for identified LCAP services that will be spent in subsequent years.

\$2,808,073 is reserved for One-Time Discretionary funding that is from prior years.

\$2,783,781 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.

\$1,327,178 is reserved for various programs that are budgeting to spend the funding in the next year.

\$1,211,863 is reserved for Categorical programs ending balances that will be used in subsequent years.

\$1,172,668 is reserved for Career Technical Education programs. This is funding for participating districts.

\$765,645 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.

\$702,264 is reserved for the Instructional Services workshops that will occur in the subsequent year.

\$647,264 is reserved for Information Technology for projects that we anticipated in 2015-16 but will not occur until 2016-17.

\$601,043 is reserved for Medi-cal Administrative Activities (MAA) for technology upgrades.

\$411,660 is reserved for various workshops that we received the revenue in 2015-16 but the expenditures will be in subsequent year.

\$337,312 is reserved for the Special Education Alliance that has funds for specific trainings and legal costs.

**\$27,648,290 is designated for carryover for specific programs**

\$9,816,202 is restricted for Routine Maintenance and is required by state statute.

\$6,838,010 is restricted to be spent on facility or health and safety related items.

\$5,659,170 is restricted for Multi-Tiered Support Systems.

\$1,133,940 is restricted for Lottery materials for Central County CTEp.

\$859,697 is restricted for rebate for Special Schools bill back.

\$699,042 is restricted for the North Orange County SELPA.

\$598,449 is restricted for various Special Education program ending balances.

\$487,959 is restricted for Educator Effectiveness.

\$378,676 is restricted for College Readiness block grant.

\$350,416 is restricted for various income accounts.

\$320,840 is restricted for Lattner donation for Special Schools.

\$257,108 is restricted Medi-Cal Billing to be spent in accordance with the Medi-cal collaborative.

\$248,781 is restricted for various ACCESS program ending balances.

**\$37,734,755 is designated for Reserve for Economic Uncertainties**

Required by AB1200 guidelines

**\$70,000 is designated for district revolving fund**

## **Summary**

During the financial crisis, we continually monitored our budget and reduced staffing and expenditures to balance OCDE's budget. For 2016-17, we are deficit spending as a result of one-time projects that are being funded from ending balances. We anticipate that for 2016-17, the ADA from the College and Career Preparatory charter school will help to increase revenue and we will not be deficit spending. Due to the requirements under the Local Control Accountability Plan and the Local Control Funding Formula, we must show increased or improved services to our students who receive Supplemental and Concentration funding. We are still in the process of negotiations, so no increase for salary or benefits for Certificated non-management have been incorporated into this budget. It is the Departments philosophy that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue.

**Other Funds** : OCDE has additional operating funds listed below. The California Department of Education requires accounting in accordance to State Account Code Structure and Generally Approved Accounting Principles. Expenditures in these funds are restricted to the funds use. See the All Funds Statement in the Second Interim Budget for detail.

**Fund 10:** Special Education Pass-Through Funds for the North Orange County SELPA (no salaries)

**Fund 12:** Child Development: These funds are specific for our Alternative Payment program for child development programs (only fund outside of Fund 01 that has salaries included)

**Fund 14:** Deferred Maintenance Fund is for facility repairs and requires a deferred maintenance plan for participation in the School Facility Reimbursement Program

**Fund 17:** Special Reserve Fund: This is our contingency fund for unforeseen events

**Fund 35** is the State Facilities Fund. This is for approved school planning, design, purchase and construction

**Fund 40:** Capital Outlay Fund is our operating fund for the Esplanade Project

**Fund 56:** Debt Service Fund is the fund we pay the principal and interest payments for the Esplanade Project

**Fund 67:** Dental Self-Insurance Fund: This fund is for payments for employee dental benefits. We have an actuarial study every three years and are required to keep reserves for incurred by not received claims.



ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 14, 2016  
TO: Nina Boyd, Associate Superintendent  
FROM: Laura Strachan, Assistant Superintendent  
SUBJECT: Education Code 41580: College Readiness Block Grant - ACCESS

Senate Bill 828 provides in the 2016-17 fiscal year an allocation of \$200 million, for the College Readiness Block Grant to provide California's high school pupils, particularly unduplicated pupils, additional supports to increase the number of students who enroll at institutions of higher education and complete an undergraduate degree within four years.

Block grant funds apportioned to eligible local educational agencies shall be used for activities that directly support pupil access and successful matriculation to institutions of higher education.

As a condition for receiving funds under this article, a school district, county office of education, or charter school shall develop a plan describing how the funds will increase or improve services for unduplicated pupils to ensure college readiness. The plan shall include information regarding how it aligns with the school district's local control and accountability plan required pursuant to Section 52060, the county superintendent of schools' local control and accountability plan required pursuant to Section 52066, or the charter school's local control and accountability plan required pursuant to Section 47605 or 47605.6 and Section 47606.5. The plan shall be discussed at a regularly scheduled meeting by the governing board of the school district, county board of education, or governing body of the charter school and adopted at a subsequent regularly scheduled meeting.

Attached is the detailed plan and alignment with OCDE's Local Control Accountability Plan.

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RECOMMENDATION:

Approve the College Readiness Block Grant – for ACCESS

RH:sh



## ACCESS

Alternative, Community and Correctional  
Education Schools and Services

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### College Readiness Block Grant Plan of Expenditures

ACCESS

2016 - 2019



## College Readiness Block Grant Plan Summary

ACCESS will receive and allocation of \$378,675. from the College Readiness Block Grant. The intent of the allocation is to increase the number of students who enroll at institutions of higher education and complete an undergraduate degree within four years. To assist ACCESS students for success in higher education, this allocation will be utilized to increase access to challenging curriculum that is A-G approved and an increase in articulated courses, as well as dual enrollment. A College Readiness Counselor will be hired to coordinate partnerships and the program A-G course approvals. This counselor will also assist our special education students to coordinate support services as they transition to higher education. In addition, this allocation will allow students to take the PSAT and to prepare for the SAT.



<b>Actions</b>	<b>Linkage to LCAP</b>	<b>Linkage to OCDE Strategic Priorities</b>	<b>Monitoring and Report Progress</b>	<b>Person(s) Responsible</b>	<b>Time-line</b>	<b>Allocation of Resources</b>	<b>Measureable Outcomes</b>
Hire a College and Career School Counselor to focus on creating bridge partnerships with the local colleges, as well as acquiring A-G approval for ACCESS courses.  In addition, this counselor will facilitate transition for our students with disabilities into community colleges as well as technical/vocational programs	GOAL C: Students will GOAL C: Students will increase competencies that prepare them for success in college, career, and life by the following: C.3. Expand instructional and behavioral interventions and support services to address the critical needs of students.	1: College and Career Readiness  2: 21 <sup>st</sup> Century Competencies and Academic Standards  5: Communication and Collaboration	Quarterly review of A-G courses approved, partnerships and number of students with disabilities served in transition to community colleges.	Director of Educational Programs and Services	2016 - 2018	\$250,000 (\$125,000. per year. Estimated cost includes benefits.)  An increase of 50% in ACCESS Courses A-G approved over two years.  Increase number of students with disabilities transitioning to college.	

<b>Actions</b>	<b>Linkage to LCAP</b>	<b>Linkage to OCDE Strategic Priorities</b>	<b>Monitoring and Report Progress</b>	<b>Person(s) Responsible</b>	<b>Time-line</b>	<b>Allocation of Resources</b>	<b>Measureable Outcomes</b>
Administer the PSAT to grades 8-10 each year and utilizing Khan Academy SAT prep through College Board.	GOAL C: Students will increase competencies that prepare them for success in college, career, and life by the following: C.3. Expand instructional and behavioral interventions and support services to address the critical needs of students.	1: College and Career Readiness 2: 21 <sup>st</sup> Century Competencies and Academic Standards 5: Communication and Collaboration	Yearly number of students taking the PSAT and use of Khan Academy SAT preparatory materials.	Director of Curriculum and Learning	2016-2019	\$30,000.00 (\$15 per test, 1000 students = \$15,000 for each year)	Increase number of students taking the PSAT by 50%.

<b>Actions</b>	<b>Linkage to LCAP</b>	<b>Linkage to OCDE Strategic Priorities</b>	<b>Monitoring and Report Progress</b>	<b>Person(s) Responsible</b>	<b>Time-line</b>	<b>Allocation of Resources</b>	<b>Measureable Outcomes</b>
Contract with consultant to articulate ACCESS courses with local community colleges in order for ACCESS student to get credit for the articulated classes.	GOAL C: Students will increase competencies that prepare them for success in college, career, and life by the following: C.3. Expand instructional and behavioral interventions and support services to address the critical needs of students.	1: College and Career Readiness 2: 21 <sup>st</sup> Century Competencies and Academic Standards 5: Communication and Collaboration	Quarterly review of partnerships and articulated courses.	Director of Curriculum and Learning	2016-2018	\$40,000 for Consultant fees	Increase in number of courses articulated with local community colleges.

<b>Actions</b>	<b>Linkage to LCAP</b>	<b>Linkage to OCDE Strategic Priorities</b>	<b>Monitoring and Report Progress</b>	<b>Person(s) Responsible</b>	<b>Time-line</b>	<b>Allocation of Resources</b>	<b>Measureable Outcomes</b>
Partner with local community colleges to offer dual enrollment program opportunities on ACCESS sites.	GOAL C: Students will increase competencies that prepare them for success in college, career, and life by the following: C.3. Expand instructional and behavioral interventions and support services to address the critical needs of students.	1: College and Career Readiness 2: 21 <sup>st</sup> Century Competencies and Academic Standards 5: Communication and Collaboration	Quarterly review of partnerships and course development	Director of Educational Programs and Services	2016-2019	\$58,675 for fees associated with providing the courses	Implementation of dual enrollment programs.





ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 14, 2016  
TO: Nina Boyd, Associate Superintendent  
FROM: Laura Strachan, Assistant Superintendent  
SUBJECT: Education Code 41580: College Readiness Block Grant – College and Career Preparatory Academy

Senate Bill 828 provides in the 2016-17 fiscal year an allocation of \$200 million, for the College Readiness Block Grant to provide California's high school pupils, particularly unduplicated pupils, additional supports to increase the number of students who enroll at institutions of higher education and complete an undergraduate degree within four years.

Block grant funds apportioned to eligible local educational agencies shall be used for activities that directly support pupil access and successful matriculation to institutions of higher education.

As a condition for receiving funds under this article, a school district, county office of education, or charter school shall develop a plan describing how the funds will increase or improve services for unduplicated pupils to ensure college readiness. The plan shall include information regarding how it aligns with the school district's local control and accountability plan required pursuant to Section 52060, the county superintendent of schools' local control and accountability plan required pursuant to Section 52066, or the charter school's local control and accountability plan required pursuant to Section 47605 or 47605.6 and Section 47606.5. The plan shall be discussed at a regularly scheduled meeting by the governing board of the school district, county board of education, or governing body of the charter school and adopted at a subsequent regularly scheduled meeting.

Attached is the detailed plan and alignment with OCDE's Local Control Accountability Plan.

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RECOMMENDATION:

Approve the College Readiness Block Grant – for College and Career Preparatory Academy

RH:sh



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# College Readiness Block Grant Plan of Expenditures

College and Career Preparatory Academy

2016 - 2019

The College and Career Preparatory Academy (CCPA) provides educational services to unique population of students who range in the age of 18-25 who have not obtained a high school diploma. The goal of CCPA is to prepare students for College and Career success by devising an Individualized Education Career Service Plan (IECSP). CCPA utilizes an A-G approved online curriculum (GradPoint). A majority of our students are classified low-income and do not have the means to access the online curriculum therefore CCPA provides them with a device through our Laptop Loan Program to access the curriculum. Our students lack the confidence and financial means to attend post-secondary education opportunities. CCPA will provide college tours to expose students to the college enrollment process and college environment. Financial aid workshops will be provided to inform students of the financial opportunities that are available to assist them in the cost of college. To assist the CCPA students in the college enrollment requirements, CCPA will purchase remediation materials in reading, English/Language Arts and Math. To expose our students to higher level thinking skills and college campuses, we will support MAKE workshops held on weekends at University California, Irvine campus as well as other STEM workshop opportunities. CCPA students, through the use of the College Readiness Block Grant, will have expanded access to A-G coursework, increased opportunities with post-secondary education partners, a better understanding of financial aid opportunities, and more transitional support to post-secondary education, ultimately creating a plan for college readiness and success.

<i><b>Actions</b></i>	<i><b>Linkage to CCPA LCAP</b></i>	<i><b>Linkage to OCDE LCAP and Strategic Priorities</b></i>	<i><b>Monitoring and Report Progress</b></i>	<i><b>Person(s) Responsible</b></i>	<i><b>Timeline</b></i>	<i><b>Allocation of Resources</b></i>	<i><b>Measurable Outcomes</b></i>
Purchase additional devices to ensure every student has access to the internet and a device for use at home to complete the CCPA A-G online core curriculum (GradPoint) that will promote college and career readiness.	<p><b>Goal A.1.b.:</b> Ensure every student has access to the internet and a device for use at home to complete the CCPA core curriculum that will promote college and career readiness.</p>	<p>A.2. Increase staff and student utilization of technology in instruction and learning as demonstrated by teachers and students incorporating 21<sup>st</sup> Century skills of collaboration, communication, problem-solving, creativity, and character development into assignments. Expand student usage of available educational software programs.</p>	LCAP updates conducted twice a year, annual LCAP, IT updates on progress	Information Technology department	2016 - 2019	\$35,000 for purchase of 100 devices (Chromebooks) at \$350 each.	Number of students completing GradPoint courses



<i><b>Actions</b></i>	<i><b>Linkage to CCPA LCAP</b></i>	<i><b>Linkage to OCDE LCAP and Strategic Priorities</b></i>	<i><b>Monitoring and Report Progress</b></i>	<i><b>Person(s) Responsible</b></i>	<i><b>Timeline</b></i>	<i><b>Allocation of Resources</b></i>	<i><b>Measureable Outcomes</b></i>
Each site will do two college tours and Financial Aid workshop annually to support students to support college admissions requirements and financial aid programs.	<b>B.1.c.</b> Increase student enrollment in community colleges with dual enrollment and enrollment upon graduation.	Strategic Priorities 1 – College and Career Readiness Success; Strategic Priority 5- Communication and Collaboration	Number of students attending college tours and financial aid workshops	CCPA Instructional Programs Assistant	2016-2019	<b>\$15,000</b> (\$5000 per year) for transportation and financial aid workshop refreshments	Number of students who enroll in community colleges and financial aid applications.
Purchase materials that provide remediation to prepare students for higher performance on college entry exams in English/Language Arts and Math.	<b>B.1.c.</b> Increase student enrollment in community colleges with dual enrollment and enrollment upon graduation.  <b>C.3.</b> Expand instructional and behavioral interventions and support services to address the critical needs of students.	Strategic Priorities 1 – College and Career Readiness Success; Strategic Priority 2 – 21 <sup>st</sup> Century Competencies and Academic Standards; Strategic Priority 4 – Technology in support of Teaching and Learning	Number of students utilizing remediation courses	CCPA Teachers would assign remediation courses and/ Instructional Programs Assistant would monitor usage	2016-2022	<b>\$5,000</b> to purchase a 6-year license for English/Language Arts and Math	Number of students whose passing rate exempts them from college level remediation courses in English/Language Arts and Math.

<i><b>Actions</b></i>	<i><b>Linkage to CCPA LCAP</b></i>	<i><b>Linkage to OCDE LCAP and Strategic Priorities</b></i>	<i><b>Monitoring and Report Progress</b></i>	<i><b>Person(s) Responsible</b></i>	<i><b>Timeline</b></i>	<i><b>Allocation of Resources</b></i>	<i><b>Measurable Outcomes</b></i>
Purchase materials that provide remediation in reading to prepare students for college readiness.	B.1.c. Increase student enrollment in community colleges with dual enrollment and enrollment upon graduation.  C.3. Expand instructional and behavioral interventions and support services to address the critical needs of students.	Strategic Priorities 1 – College and Career Readiness Success; Strategic Priority 2 – 21 <sup>st</sup> Century Competencies and Academic Standards; Strategic Priority 4 – Technology in support of Teaching and Learning	Number of students utilizing remediation courses	CCPA Teachers would assign remediation courses and Instructional Programs Assistant would monitor usage	2016-2022	\$10,000 to purchase a 6-year license for reading	Increased scores on reading levels utilizing the SCANTRON Performance Series assessment.
Provide STEM workshop opportunities to prepare students for college readiness.	C.3. Expand instructional and behavioral interventions and support services to address the critical needs of students.	Strategic Priorities 1 – College and Career Readiness Success; Strategic Priority 2 – 21 <sup>st</sup> Century Competencies and Academic Standards	Number of students attending STEM workshops	CCPA Teachers would identify students. Instructional Programs Assistant will monitor	2016-2019	\$10,000	Percentage of students who complete the STEM workshop and enroll in college.



ORANGE COUNTY BOARD OF EDUCATION

**BOARD AGENDA ITEM**

DATE: November 28, 2016

TO: Nina Boyd, Associate Superintendent

FROM: Kelly Gaughran, Administrator  
Aracely Chastain, Coordinator

SUBJECT: Unity Middle College High School – Agreement approval

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DESCRIPTION:

On February 10, 2016, the Orange County Board of Education approved the Unity Middle College High School (UMCHS) charter school petition. UMCHS will begin operations on August 14, 2017. On November 10, 2016, the UMCHS Board, approved and signed the Agreement for Charter Policy #400-12 that addresses the operational relationship between UMCHS, the OCBE and the Orange County Department of Education effective July 1, 2016 through June 30, 2021.

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RECOMMENDATION:

Approve the Agreement between the Orange County Board of Education and Unity Middle College High School and designate the Associate Superintendent to sign the Agreement on behalf of OCBE

Enclosures



**AGREEMENT  
BETWEEN  
ORANGE COUNTY BOARD OF EDUCATION  
AND  
UNITY SCHOOLS SOCAL  
FOR THE OPERATION OF  
UNITY MIDDLE COLLEGE HIGH SCHOOL**

This Agreement is made and entered into this \_\_\_\_\_ of \_\_\_\_\_, 2016 by and between the Orange County Board of Education ("Board") and Unity Schools SoCal, a nonprofit public benefit corporation operating the Unity Middle College High School (hereinafter collectively referred to as "Charter School").

Hereinafter, the Board and Charter School shall be collectively referred to as "the parties," and the Board-designated staff of the Orange County Superintendent of Schools ("County Superintendent") shall be referred to as "OCDE."

**I. INTRODUCTORY PROVISIONS**

- A. The Board approved the petition of Charter School, filed on appeal from a district-denied petition for a five-year period beginning on **July 1, 2016** through **June 30, 2021**, with specific conditions placed upon opening and operations, including entering into this Agreement.
- B. Unity Schools SoCal is a California non-profit public benefit corporation that will operate the Charter School. Charter School shall ensure that at all times throughout the term of this charter, the terms and conditions of any agreement between Charter School and a third party, as well as the Articles of Incorporation and Bylaws of Unity Schools SoCal as they pertain to Unity Middle College High School are and remain consistent with the Charter School's Act, all applicable laws and regulations, provisions of the charter, and this Agreement.
- C. The purpose of this Agreement is to set forth the responsibilities of the parties with respect to the operational relationship between Charter School, the Board, and OCDE; to address those matters that require clarification; and to outline the parties' agreements governing their respective fiscal and administrative responsibilities and their legal relationships. Provisions of this Agreement that augment the provisions of the charter shall not be considered inconsistent with the charter.

**II. TERM OF AGREEMENT**

- A. This Agreement is effective from the date upon which it is approved by the parties for the term of the charter, shall be reviewed at least annually but no later than **October 1**, and may be amended at any time with written mutual agreement of the parties. The parties agree that this document may be amended as required by applicable laws and regulations.
- B. Any modification of this Agreement must be in writing, and such amendments may only be submitted to the Board upon the approval of Charter School's Board, and will take effect only if approved by the Board. Likewise, modifications to any appendices, exhibits, or materials incorporated herein by reference may only take effect if approved by the Board and agreed upon by Charter School except where necessary to comply with changes in law or implementing regulations.
- C. The approved Agreement continues in existence until Charter School voluntarily closes or its charter is non-renewed or revoked and closure procedures are completed, as determined by the Board and Charter School, after which the Agreement automatically expires. This Agreement is subject to termination during the charter term or during any subsequent renewal as specified by

law or as otherwise set forth in this Agreement.

### III. FULFILLING CHARTER TERMS

#### A. Governance

1. Charter School acknowledges and agrees it shall comply with all applicable laws and regulations as they may be amended or added during the term of the charter, including the Public Records Act, Political Reform Act, all applicable conflict of interest laws, federal and state nondiscrimination laws and regulations, and prohibitions against unauthorized student fees.

#### B. Educational Program

1. Local Control and Accountability Plan: Charter School shall comply with all applicable laws and regulations related to the Local Control Funding Formula, as they may be amended from time to time, which include the requirement that Charter School submit a Local Control and Accountability Plan (LCAP), using the template adopted by the State Board of Education, to OCDE on or before **July 1** of each applicable year. Charter School shall annually update its actions to achieve the goals identified in the charter.
2. Annual Assessment of Students: Charter School shall comply with all state and federal student assessment requirements. Charter School shall test independent of OCDE and shall comply with state requirements for participation and administration of all state-mandated tests. Charter School hereby grants authority to the State of California to provide a copy of all test results from Charter School directly to OCDE as well as Charter School.
3. Independent Study: Any independent study program operated by Charter School shall comply with all applicable laws and regulations regarding independent study. Charter School may on a case-by-case basis, use short-term independent study contracts for students who receive prior approval for absences due to travel or extended illness. Any such independent study will be limited to occasional, incidental instances of extended absences and must be fully compliant with all independent study statutes and regulations applicable to charter schools.
4. Family Educational Rights and Privacy Act (FERPA): Charter School, its officers and employees will comply with FERPA at all times. Charter School will authorize OCDE to access educational records maintained by Charter School, in accordance with FERPA, and provide notice in Charter School policies and Parent/Student Handbook.

#### C. Fiscal Operations

1. Charter School will be directly funded in accordance with Education Code section 47630 *et seq.* Charter School's general purpose entitlement will be calculated in accordance with Education Code section 47633 *et seq.* The parties recognize the authority of Charter School to pursue additional sources of funding.
2. The parties agree that OCDE is not responsible to provide funding in lieu of property taxes to Charter School.
3. Charter School shall establish a fiscal plan for repayment of any loans received by Charter School on behalf of Charter School. It is agreed that OCDE shall receive written notice of all loans sought for Charter School in excess of five percent (5%) of total budget that are not scheduled to be repaid within the fiscal year, and repayment of loans shall be the sole responsibility of Charter School. In no event shall the Board and/or OCDE have any obligation for repayment of such loans.
4. Fiscal Agent

- a. The parties agree that neither the Board nor OCDE shall act as fiscal agent for Charter School. It is agreed that the Charter School shall be solely responsible for all fiscal services such as payroll, purchasing, attendance reporting, and completion and submission of state budget forms, but may contract with OCDE for such services by way of a separate written contract.
  - b. Charter School is responsible for establishing the appropriate funds or accounts in the Orange County Treasury for Charter School and for making the necessary arrangements for Charter School's participation in the State Teachers' Retirement System, the Public Employees Retirement System, or social security. Charter School will provide OCDE with documentation that it has arranged to provide these services. Nothing in this paragraph shall be interpreted to mean that Charter School must maintain all funds in the County Treasury. If funds are not maintained in the County Treasury, they must be deposited with a federally insured bank or credit union. Charter School acknowledges and agrees that under this provision, any bank records are subject to disclosure to OCDE.
5. Student Attendance Accounting and Reporting
- a. No later than **September 30, 2017**, Charter School will submit proposed attendance accounting procedures, including software, for review and comment by OCDE. Charter School shall utilize commercially available attendance accounting software.
6. Oversight Fees
- a. Charter School will be charged an annual oversight fee not to exceed one percent (1%) of the revenue received by Charter School in accordance with Education Code section 47613. The oversight fee will be calculated on the LCFF base grant, supplemental grant and concentration grant funding provided at the First Principal Apportionment (P-1). The amount will be calculated in April of each year based upon first principal apportionment (P-1) data for ninety five percent (95%) of the estimated total. The calculation will also include an adjustment for the preceding year based upon final revenue for that year.
  - b. Payment Schedule: Charter School shall pay to County Superintendent its actual oversight costs not to exceed one percent (1%) of the LCFF base grant, supplemental grant, and concentration grant revenue received by Charter School ("Oversight Fee") in two equal payments during each Fiscal Year: (1) First Payment -- fifty percent (50%) of the Oversight Fee will be paid on or about **January 15**; and (2) Second Payment -- the remaining fifty percent (50%) plus any adjustment necessary to the First Payment, will be paid on or about **June 15**. County Superintendent will bill Charter School for the Oversight Fee that is due and Charter School shall make payment within thirty (30) days from the date of receipt of the bill, or thirty-two (32) days from the date of the bill. If County Superintendent does not receive the payment within the above-specified timeframe, Charter School hereby authorizes County Superintendent to transfer the payment from Charter School account to County Superintendent's account upon expiration of the thirty (30) days from the receipt of the bill or thirty-two (32) days from the date of the bill.
  - c. Charter School will use all revenue received from the state and federal sources only for the educational services specified in the charter and this Agreement for the students enrolled and attending Charter School. Other sources of funding must be used in accordance with applicable state and federal statutes, and the terms or conditions, if any, of any grant or donation. Notwithstanding this provision, Charter School may temporarily loan funds between schools that it operates pursuant to a resolution approved by its Board of Directors that specifies the duration and interest rate of the loan and understands and agrees to provide access to records of Charter School, not just those directly related to Charter School, upon request from OCDE in accordance with Education Code section 47604.3.

## 7. Insurance and Liability

- a. Charter School will provide certificates of insurance coverage to OCDE prior to opening and annually thereafter. The certificates shall indicate that the Board, County Superintendent, and OCDE have each been endorsed as an additional insured under the coverage and shall include a provision that the coverage will be primary and will not participate with nor be excess over any valid and collectible insurance or program of self-insurance carried or maintained by the Board, County Superintendent or OCDE. Exhibit A, Insurance Coverage and Policies, indicates the minimum insurance requirements and is incorporated by reference herein. The Charter School shall forward any written notice to OCDE of any modification, change or cancellation of any of the above insurance coverage. OCDE may request to see evidence of insurance coverage during site visits. It shall be expressly understood that the coverage and limits referenced herein shall not in any way limit the liability of Charter School. In addition, Charter School shall assure that its vendors have adequate insurance coverage for the goods and/or services provided to Charter School to protect the interests of Charter School as well as OCDE, OCBE and the County Superintendent.
- b. Charter School shall hold harmless, defend, and indemnify the Board, the County Superintendent, and OCDE, its officers, agents, and employees, from every liability, claim, or demand (including settlement costs and reasonable attorneys' fees) which may be made by reason of: 1) any injury to volunteers; and 2) any injury to person or property sustained by any person, firm or Charter School caused by any act, neglect, default or omission of Charter School, its officers, employees or agents, including any claims for any contractual liability resulting from third party contracts with Charter School's vendors, contractors, partners or sponsors. In cases of such liabilities, claims or demands, Charter School, at its own expense and risk, shall defend all legal proceedings which may be brought against it and/or the Board, the County Superintendent or OCDE, its officers and employees, and satisfy any resulting judgments up to the required Agreements that may be rendered against any of them. Notwithstanding the foregoing: (a) any settlement requiring the Board, the County Superintendent or OCDE to admit liability or to pay any money will require the prior written consent of the Board, the County Superintendent or OCDE, as applicable; and (b) the Board, County Superintendent and/or OCDE may join in the defense with its counsel at its own expense.
- c. Charter School understands and agrees that its employees, contractors, subcontractors and agents shall not be considered officers, employees or agents of the Board, the County Superintendent or OCDE, and are not entitled to benefits of any kind or nature normally provided to OCDE employees. Charter School further assumes the full responsibility for acts and/or omissions of its employees, agents or contractors as they relate to the services to be provided under the charter and this Agreement. Charter School shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance (as applicable), social security and income tax withholding with respect to employees of Charter School.
- d. Inquiries or Requests for Information: Charter School shall immediately inform OCDE regarding any third-party inquiries by a government and/or regulatory agency.

## D. Human Resources

1. STRS and PERS Reporting Requirements: Charter School shall accept and assume sole financial responsibility for any and all STRS and PERS reporting fines and penalties, including any and all financial consequences from the implementation of regulations, or any other action, that renders employees of Charter School ineligible to participate in a governmental defined-benefit retirement plan.



#### E. Contracts

1. Charter School shall ensure that all contracts for goods and services comply with the criteria noted in Title V, section 11967.5.1. Charter School shall comply with bidding requirements tied to receipt of any state, federal or grant funds that require compliance with more stringent bidding or purchasing requirements. Additionally, Charter School shall specify how prompt responses to reasonable inquiries for records and information regarding implementation of the contract will be provided to OCDE in accordance with Education Code section 47604.3.
2. A letter of assurance from Charter School that it will make every effort to ensure that the vendor complies with all reasonable inquiries by OCDE for records and information related to this contract.
3. Charter/Education Management Contracts: The Board will review and must approve any charter/education management contract (C/EMO) prior to Charter School entering into the contract.

#### F. Facilities Agreement

1. No later than **August 1, 2017**, Charter School will provide a written signed agreement, lease or other similar document indicating Charter School's right to use the principle school site identified in the charter, and any ancillary facilities identified by Charter School, for at least the first year of Charter School's operation, and evidence that the facility will be adequate for Charter School's needs. A pre-opening site visit will be conducted by OCDE prior to opening of Charter School. Once open, Charter School may change facilities only with prior approval of the Board, which shall not be unreasonably withheld. Following an approved revision to the charter, OCDE will, without unreasonable delay, conduct a site visit of a new or changed Charter School facility prior to students attending the new facilities. Under extraordinary circumstances (e.g., a change of facilities necessitated by fire, natural disaster or inhabitability) the parties may waive the pre-opening site visit.

#### G. Zoning and Occupancy

1. Charter School shall provide OCDE with a Certificate of Occupancy issued by the applicable permitting agency, allowing Charter School to use and occupy the site, prior to opening, unless Charter School is located at a public school site provided pursuant to Proposition 39 or other facilities use agreement with a school district. In lieu of the zoning certification, Charter School can provide OCDE with evidence that zoning ordinances have been overridden by the school district in which the facility is located or by another entity authorized to override zoning ordinances pursuant to current or future state law. The facility must meet all applicable health and fire code requirements and zoning laws, in accordance with Education Code section 47610. An OCDE site review of Charter School's facilities will confirm, through documentation maintained by Charter School, that the facilities are clean, safe, American Disabilities Act (ADA) and Section 504 of the Rehabilitation Act compliant, and have the necessary local approvals to operate. If Charter School moves or expands to another facility during the term of this charter, Charter School shall provide a Certificate of Occupancy to OCDE for each facility before the school is scheduled to open or operate in the facility or facilities. If Charter School ever seeks facilities from a school district in which it intends to locate (or is located) under Education Code section 47614 (Proposition 39), it will follow applicable statute and regulations regarding submission of such a request to the school district. Notwithstanding any language to the contrary in this charter, the interpretation, application and enforcement of this provision are not subject to the Dispute Resolution Process outlined in the charter. The parties agree, should a dispute arise under this section, to meet to attempt to resolve any concerns within ten calendar days of the dispute.



**IV. SEVERABILITY**

If any provision or any part of this Agreement is for any reason held to be invalid and/or unenforceable or contrary to public policy or statute, the remainder of this Agreement shall not be affected thereby and shall remain valid and fully enforceable.

**V. NON-ASSIGNMENT**

No portion of this Agreement or the Charter petition approved by the Board may be assigned to another entity without the prior written approval of the Board.

**VI. WAIVER**

A waiver of any provision or term of this Agreement must be in writing and signed by both parties. Any such waiver shall not constitute a waiver of any other provision of this Agreement. All parties agree that neither party to this Agreement waives any of the rights, responsibilities and privileges established by the Charter Schools Act of 1992.

**VII. NONDISCRIMINATION**

The parties recognize and agree that in addition to complying with all nondiscrimination requirements of the Charter Schools Act, including agreement that the Charter School shall not charge tuition, shall be nonsectarian, and pursuant to Education Code section 200 the School shall be open to all students. In addition to these nondiscrimination provisions, Charter School shall not discriminate against applicants or employees on the basis of any characteristics or categories protected by state or federal law. Charter School acknowledges and agrees that it shall comply with all applicable federal and state nondiscrimination laws and regulations as they may be amended.

**VIII. NOTIFICATION**

All notices, requests and other communications under this Agreement shall be in writing and mailed to the proper addresses as follows:

To OCDE at:

Nina Boyd, Associate Superintendent  
200 Kalmus Drive, P.O. Box 9050  
Costa Mesa CA, 92628-9050

To Unity Schools SoCal / Unity Middle College High School at:

Erin McKenzie Craig, Ed.D., Founding Executive Director  
P.O. Box 25  
Sunset Beach, CA 90742

**IX. INTEGRATION**

This Agreement contains the entire Agreement of the parties with respect to the matters covered hereby, and supersedes any oral or written understandings or agreements between the parties with respect to the subject matter of this Agreement. No person or party is authorized to make any representations or warranties except as set forth herein, and no Agreement, statement, representation or promise by any party hereto which is not contained herein shall be valid or binding. The undersigned acknowledges that she/he has not relied upon any warranties, representations, statements or promises by any of the parties herein or any of their agents or consultants except as may be expressly set forth in this Agreement. The parties further recognize that this Agreement shall only be modified in writing by the mutual agreement of the parties.

**X. ORDER OF PRECEDENCE**

The parties further acknowledge and agree that, unless otherwise noted in this Agreement, any inconsistency in the charter shall be resolved by giving precedence in the following order:

(a) The Charter and Agreement.

(b) Documents incorporated by reference to the Agreement, including Exhibit A.

(c) The bylaws and articles of incorporation of the nonprofit public benefit corporation operating or acting as the charter school, as applicable.

For Unity Schools SoCal / Unity Middle College High School:

For the Board:

Date: \_\_\_\_\_

Date: \_\_\_\_\_

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