

ORANGE COUNTY DEPARTMENT OF EDUCATION
2016-17 Second Interim Budget
March 8, 2017

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$90,619 due to the following:</p> <ul style="list-style-type: none"> • \$2,395,055 increase due to Local Control Funding Formula (LCFF) Minimum State Aid guarantee. • (\$2,205,095) decrease due to a projected decrease of 154 Average Daily Attendance (ADA) • (\$99,341) decrease for Property Tax for North Orange County Special Education Local Plan Area (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru).
(2) Federal Revenue	<p>Increased by a net of \$5,528,259 due to the following:</p> <ul style="list-style-type: none"> • \$5,730,761 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • (\$202,502) decrease for changes in various categorical programs
(3) Other State Revenue	<p>Increased by a net of \$22,018,950 due to the following:</p> <ul style="list-style-type: none"> • \$21,000,000 increase in funding for Multi-Tier Support System (MTSS/SUMS/ISABS) ending June 30, 2020 • \$836,091 increase in Prop 39 California Clean Energy Job Act • \$627,852 increase in funding for Career Technical Education Incentive grant (this is mostly pass through to districts) • (\$444,993) decrease in various state grants
(4) Other Local Revenue	<p>Decreased by a net of (\$583,218) due to the following:</p> <ul style="list-style-type: none"> • \$89,130 increase in local revenue for various programs • (\$672,348) decrease in local revenue for anticipated decrease in contract billings for Special Education

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EXPENDITURES	
(5) Certificated Salaries	<p>Increased by a net of \$2,590,852 due to the following:</p> <ul style="list-style-type: none"> • \$1,743,277 increase for 2016-17 salary settlement for certificated bargaining unit • \$919,760 increase in salaries for salary restructuring for management employees • \$335,041 increase for substitutes and various other changes • \$333,275 increase in vacant and new certificated positions that are projected to be filled during the year • \$125,595 increase in salaries for one-time stipend for managers, same as other bargaining units received • (\$866,096) decrease for salary savings for unfilled positions budgeted for the whole year and for closed positions that will not be filled due to attrition from retirements and resignations • Negotiations with the certificated bargaining unit are settled and the settlement is included in this budget
(6) Classified Salaries	<p>Increased by a net of \$2,128,446 due to the following:</p> <ul style="list-style-type: none"> • \$1,270,233 increase in salaries for salary restructuring for management employees • \$1,125,661 increase for substitutes and other changes for various programs • \$571,516 increase for vacant and new classified positions that are projected to be filled this year • \$506,963 increase in salaries for one-time stipend for classified bargaining unit and management employees, same as other bargaining units received • (\$1,345,927) decrease for salary savings for unfilled positions budgeted for the whole year and for closed positions that will not be filled due to attrition from retirements and resignations
(7) Employee Benefits	<p>Decreased by a net of (\$401,143) due to the following:</p> <ul style="list-style-type: none"> • \$452,054 increase in statutory benefits for salary settlements • \$138,531 increase benefits for vacant and new positions that are projected to be filled this year • (\$991,728) decrease for benefit savings for unfilled positions budgeted for the whole year and for benefits for closed positions that will not be filled due to attrition from retirements and resignations
(8) Books and Supplies	<p>Decreased by a net of (\$2,341,965) due to the following:</p> <ul style="list-style-type: none"> • \$556,652 increase in instructional materials and supplies for various programs • (\$2,898,617) decrease for holding accounts for various programs awaiting program guidelines that moved to other categories

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(9) Services, Other Operating Expenses	Increased by a net of \$11,521,921 due to the following: <ul style="list-style-type: none"> • \$11,356,052 increase in pass through sub-agreements for grants and categorical programs • \$165,869 increase for various miscellaneous operating expenses for all programs
(10) Capital Outlay	Decreased by a net of (\$11,143) due to the following: <ul style="list-style-type: none"> • \$72,060 increase for new and replacement equipment for various programs • (\$83,203) decrease for improvement of sites and buildings for various programs
(11) Other Outgo	Increased by a net of \$5,301,555 due to the following: <ul style="list-style-type: none"> • \$5,301,555 increase in payments to districts for Medi-Cal Administrative Activities (MAA)
(12) Indirect Costs	Increased by a net of \$34,764 due to the following: <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	Increased by a net of \$12,145 due to the following: <ul style="list-style-type: none"> • \$12,145 decrease for contribution to the Child Development Fund due to the reduction in funding
(14) Ending Balance	The total projected General ending fund balance is \$134,777,691 \$39,002,917 designated as the Reserve for Economic Uncertainties. <ul style="list-style-type: none"> • \$57,647,647 designated as Legally Restricted for programs. Of that amount \$6,322,814 is the Reserve amount for the Alternative Education program • \$38,057,127 designated for programs and grants • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	The unrestricted amount designated for economic uncertainties in the General Fund is \$39,002,917

Orange County Department of Education
2016-17 Second Interim Budget - (SI) -vs- 2016-17 First Interim Budget (FI)

2/16/2017	2016-17 First Interim Budget (FI)			2016-17 Second Interim Budget (SI)			Variance 2016-17 SI vs 2016-17 FI		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue									
LCFF/Revenue Limit	82,469,405	5,797,463	88,266,868	82,560,024	5,797,463	88,357,487	90,619	-	90,619
Federal	1,815,321	13,601,664	15,416,985	7,546,082	13,399,162	20,945,244	5,730,761	(202,502)	5,528,259
Other State	4,689,245	18,075,080	22,764,325	4,254,537	40,528,738	44,783,275	(434,708)	22,453,658	22,018,950
Local Revenue	44,092,613	41,406,931	85,499,544	44,257,608	40,658,718	84,916,326	164,995	(748,213)	(583,218)
Total Revenue	133,066,584	78,881,138	211,947,722	138,618,251	100,384,081	239,002,332	5,551,667	21,502,943	27,054,610
Expenditures									
Certificated	34,165,861	17,727,774	51,893,635	35,762,917	18,721,570	54,484,487	1,597,056	993,796	2,590,852
Classified	33,334,102	22,517,945	55,852,047	34,710,105	23,270,388	57,980,493	1,376,003	752,443	2,128,446
Benefits	24,297,536	20,683,003	44,980,539	24,095,918	20,483,478	44,579,396	(201,618)	(199,525)	(401,143)
Books and Supplies	9,291,206	7,397,738	16,688,944	8,205,626	6,141,353	14,346,979	(1,085,580)	(1,256,385)	(2,341,965)
Services	24,077,674	11,546,048	35,623,722	24,387,163	22,758,480	47,145,643	309,489	11,212,432	11,521,921
Capital Outlay	2,000,946	608,121	2,609,067	1,852,606	745,318	2,597,924	(148,340)	137,197	(11,143)
Other Outgo	4,947,143	3,087,770	8,034,913	10,248,698	3,087,770	13,336,468	5,301,555	-	5,301,555
Transfers of Indirect	(7,921,943)	6,104,051	(1,817,892)	(7,947,032)	6,094,376	(1,852,656)	(25,089)	(9,675)	(34,764)
Total Expenditures	124,192,525	89,672,450	213,864,975	131,316,001	101,302,733	232,618,734	7,123,476	11,630,283	18,753,759
Excess/Deficiency	8,874,059	(10,791,312)	(1,917,253)	7,302,250	(918,652)	6,383,598	(1,571,809)	9,872,660	8,300,851
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(324,467)	(980,735)	(1,305,202)	(336,612)	(980,735)	(1,317,347)	(12,145)	-	(12,145)
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(9,205,541)	9,205,541	-	(9,741,718)	9,741,718	-	(536,177)	536,177	-
All Other Sources	(9,530,008)	8,224,806	(1,305,202)	(10,078,330)	8,760,983	(1,317,347)	(548,322)	536,177	(12,145)
Net Increase or Decrease in Fund	(655,949)	(2,566,506)	(3,222,455)	(2,776,080)	7,842,331	5,066,251	(2,120,131)	10,408,837	8,288,706
Beginning Balance	99,496,644	30,214,796	129,711,440	99,496,644	30,214,796	129,711,440	-	-	-
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	98,840,695	27,648,290	126,488,985	96,720,564	38,057,127	134,777,691	(2,120,131)	10,408,837	8,288,706

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1 1) LCFF Sources		8010-8099	70,969,329.00	88,266,868.00	63,563,889.91	88,357,487.00	90,619.00	0.1%
2 2) Federal Revenue		8100-8299	14,547,742.00	15,416,985.00	5,252,278.47	20,945,244.00	5,528,259.00	35.9%
3 3) Other State Revenue		8300-8599	27,185,911.00	22,764,325.00	13,930,651.95	44,783,275.00	22,018,950.00	96.7%
4 4) Other Local Revenue		8600-8799	82,867,974.00	85,499,544.00	38,435,091.25	84,916,326.00	(583,218.00)	-0.7%
5) TOTAL, REVENUES			195,570,956.00	211,947,722.00	121,181,911.58	239,002,332.00		
B. EXPENDITURES								
5 1) Certificated Salaries		1000-1999	53,477,823.00	51,893,635.00	29,675,620.60	54,484,487.00	(2,590,852.00)	-5.0%
6 2) Classified Salaries		2000-2999	54,922,850.00	55,852,047.00	26,568,466.42	57,980,493.00	(2,128,446.00)	-3.8%
7 3) Employee Benefits		3000-3999	45,422,026.00	44,980,539.00	21,369,130.46	44,579,396.00	401,143.00	0.9%
8 4) Books and Supplies		4000-4999	12,002,508.00	16,688,944.00	3,219,601.78	14,346,979.00	2,341,965.00	14.0%
9 5) Services and Other Operating Expenditures		5000-5999	35,337,796.00	35,623,722.00	15,193,289.76	47,145,643.00	(11,521,921.00)	-32.3%
10 6) Capital Outlay		6000-6999	2,613,911.00	2,609,067.00	302,424.84	2,597,924.00	11,143.00	0.4%
11 7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	5,452,740.00	8,034,913.00	4,113,103.05	13,336,468.00	(5,301,555.00)	-66.0%
12 8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,610,065.00)	(1,817,892.00)	(221,749.32)	(1,852,656.00)	34,764.00	-1.9%
9) TOTAL, EXPENDITURES			207,619,589.00	213,864,975.00	100,219,887.59	232,618,734.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(12,048,633.00)	(1,917,253.00)	20,962,023.99	6,383,598.00		
13 D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,377,858.00	1,305,202.00	0.00	1,317,347.00	(12,145.00)	-0.9%
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)	(1,305,202.00)	0.00	(1,317,347.00)		

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

30 10306 00000
Form 0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,426,491.00)	(3,222,455.00)	20,962,023.99	5,066,251.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	109,867,715.00	129,711,440.00		129,711,440.00	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)			109,867,715.00	129,711,440.00		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	129,711,440.00		129,711,440.00		
2) Ending Balance, June 30 (E + F1e)			96,441,224.00	126,488,985.00		134,777,691.00		
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	21,196,958.00	27,648,290.00		38,057,127.00		
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	61,035,940.00		57,647,647.00		
ACCESS LCFF/LCAP Priorities	0000	9780				14,933,647.00		
Mandated Costs	0000	9780				7,743,593.00		
ACCESS	0000	9780				6,322,814.00		
OCDE ERATE	0000	9780				2,425,128.00		
2015-16 & 2016-17 One-Time Discretionary	0000	9780				1,612,652.00		
2015-16 One-Time COE LCAP District	0000	9780				1,392,413.00		
CTEp (ROP) Tier III	0000	9780				1,119,701.00		
Reserve for Outdated Checks	0000	9780				765,645.00		
ACCESS Tier III	0000	9780				696,047.00		
Information Technology Bi-Tech	0000	9780				647,264.00		
EISS Workshops	0000	9780				640,939.00		
Medical Administrative Activities (MAA)	0000	9780				593,848.00		
Various Other Designated Programs	0000	9780				512,307.00		
Special Schools Tier III	0000	9780				468,476.00		
Time and Attendance	0000	9780				444,832.00		
ACCESS-CHEP	0000	9780				371,100.00		
Various Workshops and Trainings	0000	9780				356,418.00		
Special Education JPA	0000	9780				337,312.00		
Beginning Teacher Support Tier III	0000	9780				119,507.00		
Inside the Outdoors	0000	9780				115,550.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,628,122.00	37,734,755.00		39,002,917.00		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,620,398.00	23,226,266.00	12,124,438.14	23,165,500.00	(60,766.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	500,000.00	523,600.00	281,888.00	496,000.00	(27,600.00)	-5.3%
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	557,486.00	271,577.58	543,155.00	(14,331.00)	-2.6%
Timber Yield Tax		8022	12.00	11.00	0.00	11.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,359,714.00	80,611,465.00	47,922,603.62	80,611,465.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,623,568.00	2,718,038.00	2,238,564.87	2,718,038.00	0.00	0.0%
Prior Years' Taxes		8043	1,814,422.00	1,816,238.00	1,509,335.43	1,584,335.00	(231,903.00)	-12.8%
Supplemental Taxes		8044	1,919,577.00	2,066,302.00	1,346,528.96	2,066,302.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	118,788.00	(202,886.00)	321,674.00	321,674.00	524,560.00	-258.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,472,596.00	5,157,916.00	3,347,342.68	5,157,916.00	0.00	0.0%
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	116,474,436.00	69,363,953.28	116,664,396.00	189,960.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(522,520.00)	(498,920.00)	0.00	(526,520.00)	(27,600.00)	5.5%
All Other LCFF								
Transfers - Current Year	All Other	8091	(500,000.00)	(523,600.00)	0.00	(496,000.00)	27,600.00	-5.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	113,113.00	0.00	113,113.00	0.00	0.0%
Property Taxes Transfers		8097	(26,994,711.00)	(27,298,161.00)	(5,800,063.37)	(27,397,502.00)	(99,341.00)	0.4%
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	88,266,868.00	63,563,889.91	88,357,487.00	90,619.00	0.1%
FEDERAL REVENUE								
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	6,168.44	1,404,267.00	5,868.00	0.4%
Special Education Discretionary Grants		8182	538,628.00	541,374.00	34,245.31	541,732.00	358.00	0.1%
Child Nutrition Programs		8220	230,000.00	230,000.00	65,992.68	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	2,528,715.00	847,071.75	2,553,797.00	25,082.00	1.0%
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	4,146,331.00	1,379,390.26	4,221,555.00	75,224.00	1.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	2,452,908.00	2,365,683.00	863,366.23	2,365,683.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	93,562.00	83,485.00	18,001.51	83,485.00	0.00	0.0%

2016-17 Second 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)
NCLB: Title III, Immigration Education Program	4201	8290	377.00	485.00	20,344.00	505.00	20.00	4.1%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	124,688.00	132,872.00	28,437.39	132,872.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	577,870.00	529,965.00	283,984.64	633,009.00	103,044.00	19.4%
Vocational and Applied Technology Education	3500-3699	8290	73,052.00	56,478.00	0.00	56,478.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,949,534.00	3,403,198.00	1,705,276.26	8,721,861.00	5,318,663.00	156.3%
TOTAL, FEDERAL REVENUE			14,547,742.00	15,416,985.00	5,252,278.47	20,945,244.00	5,528,259.00	35.9%
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	5,437.45	22,500.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,346,975.00	3,346,975.00	2,060,102.00	2,912,642.00	(434,333.00)	-13.0%
Lottery - Unrestricted and Instructional Materials		8560	1,307,544.00	1,438,479.00	508,039.76	1,431,030.00	(7,449.00)	-0.5%
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	38,490.00	153,960.00	153,960.00	New
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	3,395,835.00	4,023,687.00	4,023,687.00	627,852.00	18.5%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	891,220.00	927,911.00	43,614.76	980,851.00	52,940.00	5.7%
California Clean Energy Jobs Act	6230	8590	100,000.00	100,000.00	936,091.00	936,091.00	836,091.00	836.1%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	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	13,532,625.00	6,385,496.96	34,322,514.00	20,789,889.00	153.6%
TOTAL, OTHER STATE REVENUE			27,185,911.00	22,764,325.00	13,930,651.95	44,783,275.00	22,018,950.00	96.7%

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

30 10306 0000000
Form 011

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,200,108.00	1,200,108.00	1,090,178.47	1,200,250.00	142.00	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	376,550.00	266,123.93	442,696.00	66,146.00	17.6%
Food Service Sales		8634	296,500.00	296,500.00	182,746.37	296,500.00	0.00	0.0%
All Other Sales		8639	10,100.00	10,100.00	0.00	5,000.00	(5,100.00)	-50.5%
Leases and Rentals		8650	12,828.00	16,000.00	220.00	16,000.00	0.00	0.0%
Interest		8660	766,675.00	853,244.00	539,613.11	1,079,226.00	225,982.00	26.5%
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	38,789,982.00	17,686,463.47	37,897,243.00	(892,739.00)	-2.3%
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	4,875,919.00	1,747,838.20	4,328,232.00	(547,687.00)	-11.2%
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	6,969,227.00	1,600,287.78	7,539,265.00	570,038.00	8.2%
Tuition		8710	32,050,235.00	32,050,362.00	15,272,495.82	32,050,362.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	49,124.00	49,124.10	49,124.00	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%
TOTAL, OTHER LOCAL REVENUE			82,867,974.00	85,499,544.00	38,435,091.25	84,916,326.00	(583,218.00)	-0.7%
TOTAL, REVENUES			195,570,956.00	211,947,722.00	121,181,911.58	239,002,332.00	27,054,610.00	12.8%

2016-17 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	37,060,412.00	35,432,306.00	20,481,247.38	36,429,557.00	(997,251.00)	-2.8%
Certificated Pupil Support Salaries		1200	2,849,462.00	2,945,698.00	1,665,045.98	3,061,233.00	(115,535.00)	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	11,240,181.00	11,076,202.00	6,202,172.53	12,471,342.00	(1,395,140.00)	-12.6%
Other Certificated Salaries		1900	2,327,768.00	2,439,429.00	1,327,154.71	2,522,355.00	(82,926.00)	-3.4%
TOTAL, CERTIFICATED SALARIES			53,477,823.00	51,893,635.00	29,675,620.60	54,484,487.00	(2,590,852.00)	-5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,156,903.00	13,484,705.00	5,956,164.63	13,820,641.00	(335,936.00)	-2.5%
Classified Support Salaries		2200	4,237,033.00	4,083,834.00	1,965,289.33	4,304,512.00	(220,678.00)	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	21,932,641.00	22,340,036.00	10,750,815.64	23,718,309.00	(1,378,273.00)	-6.2%
Clerical, Technical and Office Salaries		2400	15,257,080.00	15,363,366.00	7,617,380.74	15,571,081.00	(207,715.00)	-1.4%
Other Classified Salaries		2900	339,193.00	580,106.00	278,816.08	565,950.00	14,156.00	2.4%
TOTAL, CLASSIFIED SALARIES			54,922,850.00	55,852,047.00	26,568,466.42	57,980,493.00	(2,128,446.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,971,887.00	10,921,017.00	3,425,442.13	11,130,935.00	(209,918.00)	-1.9%
PERS		3201-3202	7,068,925.00	7,772,372.00	3,593,484.69	7,941,482.00	(169,110.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	1,633,390.00	1,650,070.00	821,070.02	1,745,407.00	(95,337.00)	-5.8%
Health and Welfare Benefits		3401-3402	23,274,830.00	22,570,765.00	12,568,847.08	21,604,366.00	966,399.00	4.3%
Unemployment Insurance		3501-3502	60,079.00	54,763.00	27,533.12	57,872.00	(3,109.00)	-5.7%
Workers' Compensation		3601-3602	2,277,678.00	1,875,557.00	766,146.63	1,964,862.00	(89,305.00)	-4.8%
OPEB, Allocated		3701-3702	0.00	0.00	92,872.66	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(1,657.87)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	135,237.00	135,995.00	75,392.00	134,472.00	1,523.00	1.1%
TOTAL, EMPLOYEE BENEFITS			45,422,026.00	44,980,539.00	21,369,130.46	44,579,396.00	401,143.00	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	608,991.00	892,666.00	146,305.53	855,630.00	37,036.00	4.1%
Books and Other Reference Materials		4200	197,681.00	190,824.00	94,901.94	221,647.00	(30,823.00)	-16.2%
Materials and Supplies		4300	10,097,753.00	13,960,742.00	2,427,149.97	11,235,355.00	2,725,387.00	19.5%
Noncapitalized Equipment		4400	555,583.00	1,111,012.00	327,210.22	1,499,647.00	(388,635.00)	-35.0%
Food		4700	542,500.00	533,700.00	224,034.12	534,700.00	(1,000.00)	-0.2%
TOTAL, BOOKS AND SUPPLIES			12,002,508.00	16,688,944.00	3,219,601.78	14,346,979.00	2,341,965.00	14.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,871,165.00	10,276,380.00	3,488,132.13	21,632,432.00	(11,356,052.00)	-110.5%
Travel and Conferences		5200	1,924,361.00	2,195,635.00	900,440.78	2,210,746.00	(15,111.00)	-0.7%
Dues and Memberships		5300	289,254.00	294,414.00	193,971.57	309,864.00	(15,450.00)	-5.2%
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	1,415,120.00	690,248.50	1,414,334.00	786.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,801,336.00	9,055,021.00	5,289,540.78	9,070,707.00	(15,686.00)	-0.2%
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)	(287,040.00)	(47,609.58)	(268,164.00)	(18,876.00)	6.6%
Professional/Consulting Services and Operating Expenditures		5800	8,840,752.00	11,006,503.00	3,762,877.72	11,032,503.00	(26,000.00)	-0.2%
Communications		5900	1,020,411.00	1,167,689.00	592,855.86	1,243,221.00	(75,532.00)	-6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,337,796.00	35,623,722.00	15,193,289.76	47,145,643.00	(11,521,921.00)	-32.3%

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)
CAPITAL OUTLAY								
Land		6100	0.00	10,700.00	13,982.50	43,700.00	(33,000.00)	-308.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	216,503.00	228,381.00	8,467.45	112,178.00	116,203.00	50.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,356,408.00	2,328,986.00	273,615.49	2,381,230.00	(52,244.00)	-2.2%
Equipment Replacement		6500	41,000.00	41,000.00	6,359.40	60,816.00	(19,816.00)	-48.3%
TOTAL, CAPITAL OUTLAY			2,613,911.00	2,609,067.00	302,424.84	2,597,924.00	11,143.00	0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	3,823,737.00	5,730,875.00	2,069,144.28	5,730,875.00	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	888,154.00	1,326,013.00	1,227,618.47	6,627,568.00	(5,301,555.00)	-399.8%
All Other Transfers Out to All Others		7299	573,534.00	810,710.00	810,709.30	810,710.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,746.00	4,746.00	1,186.38	4,746.00	0.00	0.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	4,444.62	17,778.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,452,740.00	8,034,913.00	4,113,103.05	13,336,468.00	(5,301,555.00)	-66.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,610,065.00)	(1,817,892.00)	(221,749.32)	(1,852,656.00)	34,764.00	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,610,065.00)	(1,817,892.00)	(221,749.32)	(1,852,656.00)	34,764.00	-1.9%
TOTAL, EXPENDITURES			207,619,589.00	213,864,975.00	100,219,887.59	232,618,734.00	(18,753,759.00)	-8.8%

2016-17 Second 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	397,123.00	324,467.00	0.00	336,612.00	(12,145.00)	-3.7%
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	1,305,202.00	0.00	1,317,347.00	(12,145.00)	-0.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,377,858.00)	(1,305,202.00)	0.00	(1,317,347.00)	12,145.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	65,174,802.00	82,469,405.00	63,153,602.50	82,560,024.00	90,619.00	0.1%
2) Federal Revenue		8100-8299	1,522,037.00	1,815,321.00	1,395,595.56	7,546,082.00	5,730,761.00	315.7%
3) Other State Revenue		8300-8599	4,576,787.00	4,689,245.00	2,464,662.92	4,254,537.00	(434,708.00)	-9.3%
4) Other Local Revenue		8600-8799	43,513,065.00	44,092,613.00	20,455,809.79	44,257,608.00	164,995.00	0.4%
5) TOTAL, REVENUES			114,786,691.00	133,066,584.00	87,469,670.77	138,618,251.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,414,961.00	34,165,861.00	19,774,750.05	35,762,917.00	(1,597,056.00)	-4.7%
2) Classified Salaries		2000-2999	32,850,508.00	33,334,102.00	16,336,133.06	34,710,105.00	(1,376,003.00)	-4.1%
3) Employee Benefits		3000-3999	24,577,988.00	24,297,536.00	13,040,252.65	24,095,918.00	201,618.00	0.8%
4) Books and Supplies		4000-4999	6,984,027.00	9,291,206.00	2,017,532.11	8,205,626.00	1,085,580.00	11.7%
5) Services and Other Operating Expenditures		5000-5999	22,273,710.00	24,077,674.00	11,908,320.12	24,387,163.00	(309,489.00)	-1.3%
6) Capital Outlay		6000-6999	2,010,159.00	2,000,946.00	282,276.16	1,852,606.00	148,340.00	7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,602,146.00	4,947,143.00	1,233,249.47	10,248,698.00	(5,301,555.00)	-107.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,442,197.00)	(7,921,943.00)	(408,934.99)	(7,947,032.00)	25,089.00	-0.3%
9) TOTAL, EXPENDITURES			119,271,302.00	124,192,525.00	64,183,578.63	131,316,001.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,484,611.00)	8,874,059.00	23,286,092.14	7,302,250.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	397,123.00	324,467.00	0.00	336,612.00	(12,145.00)	-3.7%
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)	(9,205,541.00)	(125,814.51)	(9,741,718.00)	(536,177.00)	5.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,904,423.00)	(9,530,008.00)	(125,814.51)	(10,078,330.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,389,034.00)	(655,949.00)	23,160,277.63	(2,776,080.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,633,300.00	99,496,644.00		99,496,644.00	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)			89,633,300.00	99,496,644.00		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	99,496,644.00		99,496,644.00		
2) Ending Balance, June 30 (E + F1e)			75,244,266.00	98,840,695.00		96,720,564.00		
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	61,035,940.00		57,647,647.00		
ACCESS LCFF/LCAP Priorities	0000	9780				14,933,647.00		
Mandated Costs	0000	9780				7,743,593.00		
ACCESS	0000	9780				6,322,814.00		
OCDE ERATE	0000	9780				2,425,128.00		
2015-16 & 2016-17 One-Time Discreti	0000	9780				1,612,652.00		
2015-16 One-Time COE LCAP District	0000	9780				1,392,413.00		
CTEp (ROP) Tier III	0000	9780				1,119,701.00		
Reserve for Outdated Checks	0000	9780				765,645.00		
ACCESS Tier III	0000	9780				696,047.00		
Information Technology Bi-Tech	0000	9780				647,264.00		
EISS Workshops	0000	9780				640,939.00		
Medical Administrative Activities (MAA	0000	9780				593,848.00		
Various Other Designated Programs	0000	9780				512,307.00		
Special Schools Tier III	0000	9780				468,476.00		
Time and Attendance	0000	9780				444,832.00		
ACCESS-CHEP	0000	9780				371,100.00		
Various Workshops and Trainings	0000	9780				356,418.00		
Special Education JPA	0000	9780				337,312.00		
Beginning Teacher Support Tier III	0000	9780				119,507.00		
Inside the Outdoors	0000	9780				115,550.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,628,122.00	37,734,755.00		39,002,917.00		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,620,398.00	23,226,266.00	12,124,438.14	23,165,500.00	(60,766.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	500,000.00	523,600.00	281,888.00	496,000.00	(27,600.00)	-5.3%
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	557,486.00	271,577.58	543,155.00	(14,331.00)	-2.6%
Timber Yield Tax		8022	12.00	11.00	0.00	11.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,359,714.00	80,611,465.00	47,922,603.62	80,611,465.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,623,568.00	2,718,038.00	2,238,564.87	2,718,038.00	0.00	0.0%
Prior Years' Taxes		8043	1,814,422.00	1,816,238.00	1,509,335.43	1,584,335.00	(231,903.00)	-12.8%
Supplemental Taxes		8044	1,919,577.00	2,066,302.00	1,346,528.96	2,066,302.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	118,788.00	(202,886.00)	321,674.00	321,674.00	524,560.00	-258.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,472,596.00	5,157,916.00	3,347,342.68	5,157,916.00	0.00	0.0%
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	116,474,436.00	69,363,953.28	116,664,396.00	189,960.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(522,520.00)	(498,920.00)	0.00	(526,520.00)	(27,600.00)	5.5%
All Other LCFF Transfers - Current Year	All Other	8091	(500,000.00)	(523,600.00)	0.00	(496,000.00)	27,600.00	-5.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	113,113.00	0.00	113,113.00	0.00	0.0%
Property Taxes Transfers		8097	(32,789,238.00)	(33,095,624.00)	(6,210,350.78)	(33,194,965.00)	(99,341.00)	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			65,174,802.00	82,469,405.00	63,153,602.50	82,560,024.00	90,619.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
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	234,546.00	38,286.31	234,546.00	0.00	0.0%
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						

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						
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	1,580,775.00	1,357,309.25	7,311,536.00	5,730,761.00	362.5%
TOTAL, FEDERAL REVENUE			1,522,037.00	1,815,321.00	1,395,595.56	7,546,082.00	5,730,761.00	315.7%
OTHER STATE REVENUE								
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	2,060,102.00	2,912,642.00	(434,333.00)	-13.0%
Lottery - Unrestricted and Instructional Materials		8560	1,011,360.00	1,095,984.00	392,374.08	1,095,984.00	0.00	0.0%
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	246,286.00	12,186.84	245,911.00	(375.00)	-0.2%
TOTAL, OTHER STATE REVENUE			4,576,787.00	4,689,245.00	2,464,662.92	4,254,537.00	(434,708.00)	-9.3%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	108.00	108.00	181.84	250.00		
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	146,550.00	135,661.56	212,696.00	66,146.00	45.1%
Food Service Sales		8634	285,000.00	285,000.00	178,927.32	285,000.00	0.00	0.0%
All Other Sales		8639	10,100.00	10,100.00	0.00	5,000.00	(5,100.00)	-50.5%
Leases and Rentals		8650	12,828.00	16,000.00	220.00	16,000.00	0.00	0.0%
Interest		8660	766,675.00	853,244.00	539,613.11	1,079,226.00	225,982.00	26.5%
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	6,684,650.00	3,792,638.45	6,646,023.00	(38,627.00)	-0.6%
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	4,355,319.00	1,459,333.65	3,804,932.00	(550,387.00)	-12.6%
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	3,096,123.00	998,863.14	3,562,962.00	466,839.00	15.1%
Tuition		8710	28,596,395.00	28,596,395.00	13,301,246.62	28,596,395.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	49,124.00	49,124.10	49,124.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			43,513,065.00	44,092,613.00	20,455,809.79	44,257,608.00	164,995.00	0.4%
TOTAL, REVENUES			114,786,691.00	133,066,584.00	87,469,670.77	138,618,251.00	5,551,667.00	4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	27,040,685.00	25,760,645.00	15,153,919.28	26,455,623.00	(694,978.00)	-2.7%
Certificated Pupil Support Salaries		1200	424,920.00	499,244.00	255,541.74	494,841.00	4,403.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,802,680.00	7,704,895.00	4,265,981.60	8,536,386.00	(831,491.00)	-10.8%
Other Certificated Salaries		1900	146,676.00	201,077.00	99,307.43	276,067.00	(74,990.00)	-37.3%
TOTAL, CERTIFICATED SALARIES			35,414,961.00	34,165,861.00	19,774,750.05	35,762,917.00	(1,597,056.00)	-4.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,288,659.00	3,302,829.00	1,455,294.00	3,161,219.00	141,610.00	4.3%
Classified Support Salaries		2200	1,304,492.00	1,489,609.00	699,446.73	1,494,617.00	(5,008.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	16,416,308.00	16,741,087.00	8,208,679.13	18,018,841.00	(1,277,754.00)	-7.6%
Clerical, Technical and Office Salaries		2400	11,705,391.00	11,651,798.00	5,900,289.26	11,892,953.00	(241,155.00)	-2.1%
Other Classified Salaries		2900	135,658.00	148,779.00	72,423.94	142,475.00	6,304.00	4.2%
TOTAL, CLASSIFIED SALARIES			32,850,508.00	33,334,102.00	16,336,133.06	34,710,105.00	(1,376,003.00)	-4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,180,727.00	4,117,813.00	2,325,689.72	4,208,241.00	(90,428.00)	-2.2%
PERS		3201-3202	4,255,355.00	4,660,181.00	2,143,956.75	4,744,257.00	(84,076.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	1,014,993.00	1,019,881.00	528,717.09	1,080,691.00	(60,810.00)	-6.0%
Health and Welfare Benefits		3401-3402	13,578,055.00	13,219,002.00	7,437,146.97	12,720,576.00	498,426.00	3.8%
Unemployment Insurance		3501-3502	39,973.00	34,203.00	17,632.45	35,984.00	(1,781.00)	-5.2%
Workers' Compensation		3601-3602	1,433,567.00	1,170,455.00	453,537.30	1,231,215.00	(60,760.00)	-5.2%
OPEB, Allocated		3701-3702	0.00	0.00	92,872.66	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(1,657.87)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	75,318.00	76,001.00	42,357.58	74,954.00	1,047.00	1.4%
TOTAL, EMPLOYEE BENEFITS			24,577,988.00	24,297,536.00	13,040,252.65	24,095,918.00	201,618.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	527,000.00	784,609.00	98,183.45	758,925.00	25,684.00	3.3%
Books and Other Reference Materials		4200	96,606.00	98,408.00	64,122.84	139,876.00	(41,468.00)	-42.1%
Materials and Supplies		4300	5,724,607.00	7,501,544.00	1,482,621.38	6,037,919.00	1,463,625.00	19.5%
Noncapitalized Equipment		4400	407,814.00	686,545.00	272,908.21	1,048,806.00	(362,261.00)	-52.8%
Food		4700	228,000.00	220,100.00	99,696.23	220,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,984,027.00	9,291,206.00	2,017,532.11	8,205,626.00	1,085,580.00	11.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,352,922.00	4,352,922.00	1,913,422.93	4,352,922.00	0.00	0.0%
Travel and Conferences		5200	1,160,604.00	1,247,538.00	586,264.20	1,317,252.00	(69,714.00)	-5.6%
Dues and Memberships		5300	278,304.00	281,164.00	189,823.40	295,314.00	(14,150.00)	-5.0%
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	1,168,873.00	577,799.05	1,168,297.00	576.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,920,082.00	8,263,891.00	4,943,578.66	8,291,785.00	(27,894.00)	-0.3%
Transfers of Direct Costs		5710	(288,597.00)	(531,831.00)	(122,671.75)	(501,767.00)	(30,064.00)	5.7%
Transfers of Direct Costs - Interfund		5750	(303,200.00)	(287,040.00)	(47,609.58)	(268,164.00)	(18,876.00)	6.6%
Professional/Consulting Services and Operating Expenditures		5800	6,603,987.00	8,077,704.00	3,058,032.22	8,173,966.00	(96,262.00)	-1.2%
Communications		5900	881,666.00	1,004,453.00	486,848.99	1,057,558.00	(53,105.00)	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,273,710.00	24,077,674.00	11,908,320.12	24,387,163.00	(309,489.00)	-1.3%

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)
CAPITAL OUTLAY								
Land		6100	0.00	10,700.00	13,982.50	43,700.00	(33,000.00)	-308.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	110,000.00	121,878.00	8,467.45	111,878.00	10,000.00	8.2%
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	1,843,368.00	253,466.81	1,670,212.00	173,156.00	9.4%
Equipment Replacement		6500	25,000.00	25,000.00	6,359.40	26,816.00	(1,816.00)	-7.3%
TOTAL, CAPITAL OUTLAY			2,010,159.00	2,000,946.00	282,276.16	1,852,606.00	148,340.00	7.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,691,468.00	3,598,606.00	0.00	3,598,606.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	888,154.00	1,326,013.00	1,227,618.47	6,627,568.00	(5,301,555.00)	-399.8%
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	1,186.38	4,746.00	0.00	0.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	4,444.62	17,778.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,602,146.00	4,947,143.00	1,233,249.47	10,248,698.00	(5,301,555.00)	-107.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,832,132.00)	(6,104,051.00)	(187,185.67)	(6,094,376.00)	(9,675.00)	0.2%
Transfers of Indirect Costs - Interfund		7350	(1,610,065.00)	(1,817,892.00)	(221,749.32)	(1,852,656.00)	34,764.00	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,442,197.00)	(7,921,943.00)	(408,934.99)	(7,947,032.00)	25,089.00	-0.3%
TOTAL, EXPENDITURES			119,271,302.00	124,192,525.00	64,183,578.63	131,316,001.00	(7,123,476.00)	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	397,123.00	324,467.00	0.00	336,612.00	(12,145.00)	-3.7%
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	324,467.00	0.00	336,612.00	(12,145.00)	-3.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,866,592.00)	(1,731,151.00)	(125,279.98)	(1,868,995.00)	(137,844.00)	8.0%
Contributions from Restricted Revenues		8990	(7,640,708.00)	(7,474,390.00)	(534.53)	(7,872,723.00)	(398,333.00)	5.3%
(e) TOTAL, CONTRIBUTIONS			(9,507,300.00)	(9,205,541.00)	(125,814.51)	(9,741,718.00)	(536,177.00)	5.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(9,904,423.00)	(9,530,008.00)	(125,814.51)	(10,078,330.00)	(548,322.00)	5.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,794,527.00	5,797,463.00	410,287.41	5,797,463.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,025,705.00	13,601,664.00	3,856,682.91	13,399,162.00	(202,502.00)	-1.5%
3) Other State Revenue		8300-8599	22,609,124.00	18,075,080.00	11,465,989.03	40,528,738.00	22,453,658.00	124.2%
4) Other Local Revenue		8600-8799	39,354,909.00	41,406,931.00	17,979,281.46	40,658,718.00	(748,213.00)	-1.8%
5) TOTAL, REVENUES			80,784,265.00	78,881,138.00	33,712,240.81	100,384,081.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,062,862.00	17,727,774.00	9,900,870.55	18,721,570.00	(993,796.00)	-5.6%
2) Classified Salaries		2000-2999	22,072,342.00	22,517,945.00	10,232,333.36	23,270,388.00	(752,443.00)	-3.3%
3) Employee Benefits		3000-3999	20,844,038.00	20,683,003.00	8,328,877.81	20,483,478.00	199,525.00	1.0%
4) Books and Supplies		4000-4999	5,018,481.00	7,397,738.00	1,202,069.67	6,141,353.00	1,256,385.00	17.0%
5) Services and Other Operating Expenditures		5000-5999	13,064,086.00	11,546,048.00	3,284,969.64	22,758,480.00	(11,212,432.00)	-97.1%
6) Capital Outlay		6000-6999	603,752.00	608,121.00	20,148.68	745,318.00	(137,197.00)	-22.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,850,594.00	3,087,770.00	2,879,853.58	3,087,770.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,832,132.00	6,104,051.00	187,185.67	6,094,376.00	9,675.00	0.2%
9) TOTAL, EXPENDITURES			88,348,287.00	89,672,450.00	36,036,308.96	101,302,733.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,564,022.00)	(10,791,312.00)	(2,324,068.15)	(918,652.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	9,205,541.00	125,814.51	9,741,718.00	536,177.00	5.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,526,565.00	8,224,806.00	125,814.51	8,760,983.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			962,543.00	(2,566,506.00)	(2,198,253.64)	7,842,331.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,234,415.00	30,214,796.00		30,214,796.00	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)			20,234,415.00	30,214,796.00		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	30,214,796.00		30,214,796.00		
2) Ending Balance, June 30 (E + F1e)			21,196,958.00	27,648,290.00		38,057,127.00		
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	27,648,290.00		38,057,127.00		
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)
LCFF SOURCES								
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		
LCFF Transfers								
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	5,797,463.00	410,287.41	5,797,463.00	0.00	0.0%
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	5,797,463.00	410,287.41	5,797,463.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,398,399.00	1,398,399.00	6,168.44	1,404,267.00	5,868.00	0.4%
Special Education Discretionary Grants		8182	538,628.00	541,374.00	34,245.31	541,732.00	358.00	0.1%
Child Nutrition Programs		8220	230,000.00	230,000.00	65,992.68	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	2,294,169.00	808,785.44	2,319,251.00	25,082.00	1.1%
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	4,146,331.00	1,379,390.26	4,221,555.00	75,224.00	1.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	2,452,908.00	2,365,683.00	863,366.23	2,365,683.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	93,562.00	83,485.00	18,001.51	83,485.00	0.00	0.0%

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NCLB: Title III, Immigration Education Program	4201	8290	377.00	485.00	20,344.00	505.00	20.00	4.1%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	124,688.00	132,872.00	28,437.39	132,872.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	577,870.00	529,965.00	283,984.64	633,009.00	103,044.00	19.4%
Other No Child Left Behind	3500-3699	8290	73,052.00	56,478.00	0.00	56,478.00	0.00	0.0%
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	1,822,423.00	347,967.01	1,410,325.00	(412,098.00)	-22.6%
TOTAL, FEDERAL REVENUE			13,025,705.00	13,601,664.00	3,856,682.91	13,399,162.00	(202,502.00)	-1.5%
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	5,437.45	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 Materi:		8560	296,184.00	342,495.00	115,665.68	335,046.00	(7,449.00)	-2.2%
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	38,490.00	153,960.00	153,960.00	New
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	3,395,835.00	4,023,687.00	4,023,687.00	627,852.00	18.5%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	891,220.00	927,911.00	43,614.76	980,851.00	52,940.00	5.7%
California Clean Energy Jobs Act	6230	8590	100,000.00	100,000.00	936,091.00	936,091.00	836,091.00	836.1%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	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	13,286,339.00	6,373,310.12	34,076,603.00	20,790,264.00	156.5%
TOTAL, OTHER STATE REVENUE			22,609,124.00	18,075,080.00	11,465,989.03	40,528,738.00	22,453,658.00	124.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,200,000.00	1,200,000.00	1,089,996.63	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	230,000.00	130,462.37	230,000.00	0.00	0.0%
Food Service Sales		8634	11,500.00	11,500.00	3,819.05	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	32,105,332.00	13,893,825.02	31,251,220.00	(854,112.00)	-2.7%
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	520,600.00	288,504.55	523,300.00	2,700.00	0.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		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	3,873,104.00	601,424.64	3,976,303.00	103,199.00	2.7%
Tuition		8710	3,453,840.00	3,453,967.00	1,971,249.20	3,453,967.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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%
TOTAL, OTHER LOCAL REVENUE			39,354,909.00	41,406,931.00	17,979,281.46	40,658,718.00	(748,213.00)	-1.8%
TOTAL, REVENUES			80,784,265.00	78,881,138.00	33,712,240.81	100,384,081.00	21,502,943.00	27.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,019,727.00	9,671,661.00	5,327,328.10	9,973,934.00	(302,273.00)	-3.1%
Certificated Pupil Support Salaries		1200	2,424,542.00	2,446,454.00	1,409,504.24	2,566,392.00	(119,938.00)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,437,501.00	3,371,307.00	1,936,190.93	3,934,956.00	(563,649.00)	-16.7%
Other Certificated Salaries		1900	2,181,092.00	2,238,352.00	1,227,847.28	2,246,288.00	(7,936.00)	-0.4%
TOTAL, CERTIFICATED SALARIES			18,062,862.00	17,727,774.00	9,900,870.55	18,721,570.00	(993,796.00)	-5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,868,244.00	10,181,876.00	4,500,870.63	10,659,422.00	(477,546.00)	-4.7%
Classified Support Salaries		2200	2,932,541.00	2,594,225.00	1,265,842.60	2,809,895.00	(215,670.00)	-8.3%
Classified Supervisors' and Administrators' Salaries		2300	5,516,333.00	5,598,949.00	2,542,136.51	5,699,468.00	(100,519.00)	-1.8%
Clerical, Technical and Office Salaries		2400	3,551,689.00	3,711,568.00	1,717,091.48	3,678,128.00	33,440.00	0.9%
Other Classified Salaries		2900	203,535.00	431,327.00	206,392.14	423,475.00	7,852.00	1.8%
TOTAL, CLASSIFIED SALARIES			22,072,342.00	22,517,945.00	10,232,333.36	23,270,388.00	(752,443.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,791,160.00	6,803,204.00	1,099,752.41	6,922,694.00	(119,490.00)	-1.8%
PERS		3201-3202	2,813,570.00	3,112,191.00	1,449,527.94	3,197,225.00	(85,034.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	618,397.00	630,189.00	292,352.93	664,716.00	(34,527.00)	-5.5%
Health and Welfare Benefits		3401-3402	9,696,775.00	9,351,763.00	5,131,700.11	8,883,790.00	467,973.00	5.0%
Unemployment Insurance		3501-3502	20,106.00	20,560.00	9,900.67	21,888.00	(1,328.00)	-6.5%
Workers' Compensation		3601-3602	844,111.00	705,102.00	312,609.33	733,647.00	(28,545.00)	-4.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	59,919.00	59,994.00	33,034.42	59,518.00	476.00	0.8%
TOTAL, EMPLOYEE BENEFITS			20,844,038.00	20,683,003.00	8,328,877.81	20,483,478.00	199,525.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	81,991.00	108,057.00	48,122.08	96,705.00	11,352.00	10.5%
Books and Other Reference Materials		4200	101,075.00	92,416.00	30,779.10	81,771.00	10,645.00	11.5%
Materials and Supplies		4300	4,373,146.00	6,458,198.00	944,528.59	5,197,436.00	1,261,762.00	19.5%
Noncapitalized Equipment		4400	147,769.00	424,467.00	54,302.01	450,841.00	(26,374.00)	-6.2%
Food		4700	314,500.00	313,600.00	124,337.89	314,600.00	(1,000.00)	-0.3%
TOTAL, BOOKS AND SUPPLIES			5,018,481.00	7,397,738.00	1,202,069.67	6,141,353.00	1,256,385.00	17.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,518,243.00	5,923,458.00	1,574,709.20	17,279,510.00	(11,356,052.00)	-191.7%
Travel and Conferences		5200	763,757.00	948,097.00	314,176.58	893,494.00	54,603.00	5.8%
Dues and Memberships		5300	10,950.00	13,250.00	4,148.17	14,550.00	(1,300.00)	-9.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	225,775.00	246,247.00	112,449.45	246,037.00	210.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	881,254.00	791,130.00	345,962.12	778,922.00	12,208.00	1.5%
Transfers of Direct Costs		5710	288,597.00	531,831.00	122,671.75	501,767.00	30,064.00	5.7%
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	2,928,799.00	704,845.50	2,858,537.00	70,262.00	2.4%
Communications		5900	138,745.00	163,236.00	106,006.87	185,663.00	(22,427.00)	-13.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,064,086.00	11,546,048.00	3,284,969.64	22,758,480.00	(11,212,432.00)	-97.1%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	106,503.00	106,503.00	0.00	300.00	106,203.00	99.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	481,249.00	485,618.00	20,148.68	711,018.00	(225,400.00)	-46.4%
Equipment Replacement		6500	16,000.00	16,000.00	0.00	34,000.00	(18,000.00)	-112.5%
TOTAL, CAPITAL OUTLAY			603,752.00	608,121.00	20,148.68	745,318.00	(137,197.00)	-22.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	2,132,269.00	2,132,269.00	2,069,144.28	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	810,710.00	810,709.30	810,710.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,850,594.00	3,087,770.00	2,879,853.58	3,087,770.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,832,132.00	6,104,051.00	187,185.67	6,094,376.00	9,675.00	0.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,832,132.00	6,104,051.00	187,185.67	6,094,376.00	9,675.00	0.2%
TOTAL, EXPENDITURES			88,348,287.00	89,672,450.00	36,036,308.96	101,302,733.00	(11,630,283.00)	-13.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: 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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,866,592.00	1,731,151.00	125,279.98	1,868,995.00	137,844.00	8.0%
Contributions from Restricted Revenues		8990	7,640,708.00	7,474,390.00	534.53	7,872,723.00	398,333.00	5.3%
(e) TOTAL, CONTRIBUTIONS			9,507,300.00	9,205,541.00	125,814.51	9,741,718.00	536,177.00	5.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			8,526,565.00	8,224,806.00	125,814.51	8,760,983.00	(536,177.00)	6.5%

Resource	Description	2016-17 Projected Year Totals
5640	Medi-Cal Billing Option	216,881.00
6230	California Clean Energy Jobs Act	834,998.00
6264	Educator Effectiveness	487,959.00
6300	Lottery: Instructional Materials	1,034,799.00
6500	Special Education	1,676,684.00
6512	Special Ed: Mental Health Services	216,017.00
7338	College Readiness Block Grant	384,826.00
7810	Other Restricted State	15,532,340.00
8150	Ongoing & Major Maintenance Account (RM,	9,816,202.00
9010	Other Restricted Local	7,856,421.00
Total, Restricted Balance		<u>38,057,127.00</u>

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 First Interim <u>Budget</u>	2016-17 Second Interim <u>Budget</u>	2017-18 Projected <u>Budget</u>	2018-19 Projected <u>Budget</u>
<u>A. REVENUES</u>					
LCFF/Revenue Limit Sources	87,669,771	88,266,868	88,357,487	89,464,997	91,019,919
Federal Revenues	24,592,795	15,416,985	20,945,244	20,582,589	20,582,589
Other State Revenues	27,500,539	22,764,325	44,783,275	13,044,406	13,357,472
Other Local Revenue	52,319,669	56,854,025	56,270,807	57,168,033	58,444,565
Other Transfers	30,450,708	28,645,519	28,645,519	28,645,519	28,645,519
TOTAL REVENUES	222,533,483	211,947,722	239,002,332	208,905,544	212,050,063
<u>B. EXPENDITURES</u>					
Certificated Salaries	52,747,679	51,893,635	54,484,487	57,061,995	58,604,316
Classified Salaries	52,645,791	55,852,047	57,980,493	57,665,714	59,537,015
Employee Benefits	40,086,491	44,980,539	44,579,396	48,031,088	51,485,925
Books and Supplies	6,574,829	16,688,944	14,346,979	10,241,451	9,875,976
Services, Other Oper. Exps	27,354,625	35,623,722	47,145,643	29,445,060	29,567,331
Capital Outlay	1,467,466	2,609,067	2,597,924	895,906	895,906
Other Outgo	12,052,280	6,217,021	11,483,812	6,422,205	4,701,899
Program Reductions				(913,354)	(1,058,120)
TOTAL EXPENDITURES	192,929,162	213,864,975	232,618,734	208,850,065	213,610,248
<u>C. EXCESS (DEFICIENCY)</u>	29,604,321	(1,917,253)	6,383,598	55,479	(1,560,185)
<u>D. OTHER SOURCES/USES</u>					
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	324,467	336,612	527,431	478,642
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

<u>DESCRIPTION</u>	2015-16 Unaudited <u>Actuals</u>	2016-17 First Interim <u>Budget</u>	2016-17 Second Interim <u>Budget</u>	2017-18 Projected <u>Budget</u>	2018-19 Projected <u>Budget</u>
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	(407,370)	(651,954)
Total Other Sources/Uses	(2,384,335)	(1,305,202)	(1,317,347)	(1,915,536)	(2,111,331)
<u>E.</u> NET INCREASE (DECREASE)	27,219,986	(3,222,455)	5,066,251	(1,860,057)	(3,671,516)
<u>F.</u> FUND BALANCE					
Beginning Balance, July 1,	102,491,455	129,711,440	129,711,440	134,777,691	132,917,634
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	102,491,455	129,711,440	129,711,440	134,777,691	132,917,634
Ending Balance, June 30,	<u>129,711,441</u>	<u>126,488,985</u>	<u>134,777,691</u>	<u>132,917,634</u>	<u>129,246,118</u>
<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	27,648,290	38,057,127	38,345,619	38,578,952
<u>Board Designated</u>					
Designated Amounts	72,946,769	61,035,940	57,647,647	37,531,814	31,984,243
Economic Uncertainties	26,479,874	37,734,755	39,002,917	56,970,201	58,612,924
Undesignated Amounts	0	0	0	0	(0)

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

Form 01
General Fund
Subfund 0101

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	211,947,722	239,002,332
Expenditures	213,864,975	232,618,734
Excess / (Deficit)	(1,917,253)	6,383,598
Beginning Balance (July 1)	129,711,440	129,711,440
Transfers / Other Audit Adjustments	(1,305,202)	(1,317,347)
Reserves / Ending Balance June 30	<u>126,488,985</u>	<u>134,777,691</u>

Form 10
Special Education Pass-Through Fund
Subfund 1010

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	38,924,323	39,040,465
Expenditures	37,803,357	37,831,962
Excess / (Deficit)	1,120,966	1,208,503
Beginning Balance (July 1)	10,370,411	10,370,411
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	<u>11,491,377</u>	<u>11,578,914</u>

Form 12
Child Development Fund
Subfund 1212

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	22,360,939	21,731,204
Expenditures	22,685,406	22,067,816
Excess / (Deficit)	(324,467)	(336,612)
Beginning Balance (July 1)		
Transfers / Other Audit Adjustments	324,467	336,612
Reserves / Ending Balance June 30	<u>-</u>	<u>-</u>

Form 14
Deferred Maintenance Fund
Subfund 1414

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	1,155,823	1,192,500
Expenditures	1,225,000	1,225,000
Excess / (Deficit)	(69,177)	(32,500)
Beginning Balance (July 1)	24,001,237	24,001,237
Transfers / Other Audit Adjustments	980,735	980,735
Reserves / Ending Balance June 30	<u>24,912,795</u>	<u>24,949,472</u>

Form 17
Special Reserve Fund
Subfund 1717

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	136,707	1,365,957
Expenditures	-	-
Excess / (Deficit)	136,707	1,365,957
Beginning Balance (July 1)	24,395,992	24,395,992
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	<u>24,532,699</u>	<u>25,761,949</u>

Form 30
State School Building Fund
Subfund 3033

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues		
Expenditures		
Excess / (Deficit)	-	-
Beginning Balance (July 1)		
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	<u>-</u>	<u>-</u>

Form 35
School Facilities Fund
Subfund 3535

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	23,483	22,000
Expenditures	295,000	295,000
Excess / (Deficit)	(271,517)	(273,000)
Beginning Balance (July 1)	4,134,138	4,134,138
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	<u>3,862,621</u>	<u>3,861,138</u>

Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	2,109,556	2,111,026
Expenditures	1,097,300	1,097,300
Excess / (Deficit)	1,012,256	1,013,726
Beginning Balance (July 1)	2,332,016	2,332,016
Transfers / Other Audit Adjustments	(800,000)	(800,000)
Reserves / Ending Balance June 30	<u>2,544,272</u>	<u>2,545,742</u>

Form 56
Debt Service Fund (Esplanade)
Subfund 5656

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	6,021	7,903
Expenditures	845,200	845,200
Excess / (Deficit)	(839,179)	(837,297)
Beginning Balance (July 1)	1,562,145	1,562,145
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	<u>1,522,966</u>	<u>1,524,848</u>

Form 67
Dental Self-Insurance Fund
Subfund 6769

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	2,032,229	2,039,047
Expenditures	1,777,000	1,777,000
Excess / (Deficit)	255,229	262,047
Beginning Balance (July 1)	3,765,689	3,765,689
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	<u>4,020,918</u>	<u>4,027,736</u>

TOTAL ALL FUNDS

	2016-17 First Interim Budget	2016-17 Second Interim Budget
Revenues	278,696,803	306,512,434
Expenditures	279,593,238	297,758,012
Excess / (Deficit)	(896,435)	8,754,422
Beginning Balance (July 1)	200,273,068	200,273,068
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	<u>199,376,633</u>	<u>209,027,490</u>