

REGULAR MEETING
December 10, 2014
11:00 a.m.
Board Room
200 Kalmus Drive
Costa Mesa, California

ORANGE COUNTY BOARD OF EDUCATION
AGENDA

A. 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."

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. INTRODUCTIONS

E. (*) AGENDA Regular Meeting of December 10, 2014 – adoption

F. (*) MINUTES Regular Meeting of November 12, 2014 – approval

G. TIME CERTAIN

11:05 a.m.

G-1 Special Presentation – Holiday Musical Presentation by the students from OCDE's ACCESS program.

H. PUBLIC COMMENTS

At this time, members of the public may address the Board of Education regarding any agenda and/or off-agenda items within the subject matter jurisdiction of the Board of Education provided that NO action may be taken on off-agenda items unless authorized by law. Comments shall be limited to three minutes per person and 45 minutes for all comments.

I. CONSENT CALENDAR

(*) I-1 Approve granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

J. SPECIAL RECOMMENDATIONS

- (*) J-1 Approve Orange County Board of Education Board Policy #100-12, Legal Counsel Second Opinion-In House Legal Counsel Selection. (Williams)
- (*) J-2 Approve Orange County Board of Education Board Policy #100-13, Legal Counsel Second Opinion-Budgetary Authority. (Williams)
- (*) J-3 Approve Orange County Board of Education Board Policy #100-14, Legal Counsel Second Opinion-Charter School Petition. (Williams)
- (*) J-4 Approve Orange County Board of Education Board Policy #100-15, Legal Counsel Second Opinion-Suspension Appeals. (Williams)
- (*) J-5 Adopt Resolution #22-14: School Facility Program Bond Application Funding Status.
- (*) J-6 Adopt Resolution #23-14 to support Religious Freedom Day.
- (*) J-7 Adopt Resolution #24-14 to support the month of January 2015 as Board of Education Month.
- (*) J-8 Approve updates to the memorandum of Understanding (MOU) between the Orange County Board of Education and the Academy Charter School and designate the Associate Superintendent to sign the MOU on behalf of the Orange County Board of Education.
- (*) J-9 Approve the 2014-15 First Interim Report, which has been certified as positive by the County Superintendent of Schools.

K. CLOSED SESSION

L. INFORMATION ITEMS

L-1 ANNOUNCEMENTS - Superintendent & Associate Superintendent

L-2 COMMUNICATION/INFORMATION/DISCUSSION

- Legislative Update -

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

L-3 EXECUTIVE COMMITTEE REPORT

L-4 TRUSTEE REPORTS/ROUNDTABLE

- White Paper (carry over for the December mtg) – Lindholm
- Common Core White Paper Committee - Hammond
- Presentation for district bond borrowing – Lindholm
- February Board Meeting Date - Lindholm
- Board Audio Recording on Website – D. Boyd
- Review of Current Policies & Procedures on Charter Schools – D. Boyd

M. ADJOURNMENT



Nina Boyd
Assistant Secretary, Board of Education

Next Board Meeting – January 14, 2015 at 11:00 a.m. 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 Penny Dunseth, Board Secretary at (714) 966-4012.

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

MINUTES
Regular Meeting
November 12, 2014

ORANGE COUNTY BOARD OF EDUCATION
AGENDA

- A. CALL TO ORDER The Regular Meeting of the Orange County Board of Education was called to order at 11:02 a.m ., November 12, 2014, in the Board Room, 200 Kalmus, Costa Mesa, California.
- B. PLEDGE OF ALLEGIANCE The Pledge of Allegiance was led by Sunburst Academy Color Guard. The group also sang the National Anthem.
- Comments President Williams thanked the Sunburst Color Guard. He also expressed thanks to the leaders at OCDE who have worked with the staff and students at Sunburst Academy to help students find their way to a good path in life.
- C. ROLL CALL Present:
 Jack Bedell, Ph.D.
 David L. Boyd
 Robert Hammond
 Linda Lindholm
 Ken L. Williams, Jr., D.O.
- D. INTRODUCTIONS None today.
- E. AGENDA Motion by Hammond, seconded by Bedell, and carried by a vote of 5-0 to adopt the agenda for the November 12, 2014 Board Meeting and to hold a moment of silence for those who lost their lives on the evening of Halloween.
- F. MINUTES Motion by Bedell, seconded by Boyd, and carried by a vote of 5-0 to approve the minutes of the October 15, 2014 Board Meeting.
- G. TIME CERTAIN
- OCTE G-1 Outstanding Contributions to Education – Phyllis Berenbeim, Consultant, Visual and Performing Arts, facilitated presentations to the following:
 - Yvonne Kim, Outstanding Volunteer, University High School, Irvine Unified School District
 - Gary Taylor, Division Director, Social Services Agency
 - Mary Vu & Nina Marvulli, Orange County Asian Pacific Islander Community Association
 - First Sargent Michael Scott, Commandant/Program Supervisor, Sunburst Youth Academy

Break The Board members took a break from 11:46 to 11:56 a.m. to attend a reception for the award recipients.

Update G-2 Update – Marc Lerner, M.D., Medical Officer, Orange County Schools, Division of Instructional Services provided an overview on information OCDE has distributed to Orange County districts regarding Ebola. Dr. Lerner also updated the board regarding participation and involvement with the Orange County Emergency Command group.

Brown Act Update G-3 Brown Act – Ron Wenkart, General Counsel, Legal Services provided general information and updates regarding the Brown Act.

H. PUBLIC COMMENTS
Eric Stoelting, Garden Grove, Common Core
Tom Pollitt, Costa Mesa, Common Core
Christian Kahn, Yorba Linda, Common Core
Noah Khan, Yorba Linda, Common Core
Tom Pollitt, Costa Mesa,
Garrett Kaylor, Orange, Common Core
David Whitley, Irvine, Common Core
Jeff Arthur, Costa Mesa, Common Core

I. CONSENT CALENDAR
Motion by Hammond, seconded by Bedell to approve the Consent Calendar.

Comments D. Boyd indicated that due to the outstanding staff at OCDE there are about 100 students who are graduating in ACCESS as identified on the agenda. This is a good reminder of why we are here. Many counties do not offer the programs for at risk youth that we do.

Vote The motion passed by a vote of 5-0.

I-1 Approved granting of a diploma to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

J. SPECIAL RECOMMENDATIONS

Bd Policy 100-11 J-1 Motion by Bedell, seconded by Hammond to approve Orange County Board of Education Board Policy 100-11, Invocations at Board Meetings.

Discussion The board members clarified with Mr. Wenkart that, since the item was tabled at the last meeting with understanding that it would be on the November board agenda, there was no need to move it from the table. Bedell expressed his appreciation to staff and the board for the work that was done to make this policy more efficient and less burdensome on the staff. Hammond

clarified with Bedell some of the language that was changed. Williams expressed concern that some of the language appears to limit free speech. Bedell indicated that he was not concerned about limiting speech but felt a need to limit subject matter. Hammond appreciated the fact that there was a limit of 3 minutes in the policy. Lindholm suggested that when the notifications are sent to those who are chosen, a letter accompany the confirmation outlining the board's expectations regarding subject matter, respectfulness to the board and the audience, and time limit. Williams asked Mr. Wenkart to discuss the possibility of freedom of speech being an issue. Mr. Wenkart indicated that the language was taken directly from the recent Supreme Court decision, the town of Greece which says "shall not denigrate non-believers or religious minorities, proselytize or advance any one, or to disparage any other, faith or belief . . . threaten damnation, or preach conversion." The Supreme Court has indicated that this language is consistent with the First Amendment. Bedell and Hammond will draft a letter to accompany confirmations. The letter will be brought to the December Board meeting for the board members to review.

Vote J-1 The motion passed by a vote of 4-1 (Boyd abstained).

Special Mtg Panelists J-2 Motion by Bedell, seconded by Lindholm to approve the panelists and the format for the November 17, 2014 Special Board Meeting. Panelists include 4 in opposition of Common Core State Standards and 4 in support of Common Core State Standards.

Discussion D. Boyd indicated that the format does not allow for a comprehensive discussion. Lindholm mentioned hearing a suggestion to decrease the amount of time allotted for Public Comments in order to give more time to the panelists. Boyd explained that he had information that most of the panelists for the opposition were not happy with the short amount of time allotted for them to present their positions. All members discussed that since the previous meeting ended early and if a few changes were made to the timing, closing remarks for each panelist could be changed from 5 minutes to 8 minutes. There was also discussion regarding videotaping the meeting and the members agreed that videotaping was not something they wanted to address right now. Mijares asked the board to reconsider what kinds of supplemental materials they would allow to be submitted. Lengthening the time allotted to the panelists was brought back to the table.

Substitute Motion Substitute motion by Lindholm, seconded by Bedell to allot each panelists 8 minutes for opening remarks and 5 minutes each for closing remarks.

Substitute Motion Withdrawn Substitute motion withdrawn by Lindholm, seconded by Bedell.

Subsidiary Motion		Subsidiary motion by Williams, seconded by Hammond to change the format of the special meeting to allot each panelists 5 minutes for opening remarks and 8 minutes each for closing remarks.
Special Mtg Panelists		The members came to consensus in regard to leaving the opening remarks by the panelists at 5 minutes and allowing 8 minutes for each for closing remarks. They also discussed supplemental information and how it should be submitted for inclusion in the official records.
Vote	J-2	Motion carries by a vote of 4-1 (Boyd voting no).
Resolution #18-14	J-3	Motion by Lindholm, seconded by Bedell, to adopt Resolution #18-14 to conform with the new model Conflict of Interest code of the Orange County Board of Supervisors and to update the description of disclosure categories for the Department's designated filers.
Discussion		The board members asked staff to clarify the purpose of the filing and that the information the department is required to disclose has not changed and only some of the categories have been updated.
Vote	J-3	The motion passed by a roll-call vote of 5-0.
Resolution #19-14	J-4	Motion by Williams, seconded by Bedell, and carried by a roll-call vote of 5-0 to approve Orange County Board of Education Thanksgiving Day Resolution #19-14. (Williams)
Break		The board took a lunch break from 1:59 to 2:19 p.m.
Board Member Departs		Williams departed the board meeting at 1:59 p.m.
Williams Report	J-5	Motion by Lindholm, seconded by Boyd, and carried by a vote of 4-0 (Williams absent) to accept the 1st Quarter Report Complaints on Williams Uniform Complaints for the period of July 1 to September 30, 2014.
CSBA Conference	J-6	Motion by Boyd, seconded by Lindholm, to approve travel for CSBA 2014 Annual Conference as requested.
Discussion		D. Boyd expressed his appreciation to Bedell for representing the OCBE at the CSBA Conference.
Vote	J-6	The motion passed 4-0 (Williams absent).
Washington DC travel	J-7	Motion by Lindholm, seconded by Boyd to approve travel to Washington DC in order to meet with legislators regarding education concerns.

Discussion

Boyd, again, expressed his appreciation to Bedell for his level of commitment to representing OCDE in Washington DC. Bedell indicated that the purposed of this trip is to follow up on issues in the budget as it relates to the lame duck and items that need to go forward. Fully funding mandates is a priority. Lindholm let the board know that she intends to participate in the meetings with legislators in Washington DC next year.

Vote J-7

The motion passed 4-0 (Williams absent).

K. CLOSED SESSION - None

L. INFORMATION ITEMS

L-1 ANNOUNCEMENTS

Superintendent

- Prayer Breakfast with law enforcement. Focus on how to strengthen our communities.
- Hispanic Heritage Month Keynote Address at Southern California Edison in Irwindale
- Thank you to Jack Bedell for attending the Fullerton Event by the Fullerton Technology Foundation.
- Spoke re: Changing Demography QCommons Event at Mariners Church
- Hispanic Education Endowment Fund (HEEF) Scholarship Dinner – Cabinet was also in attendance
- Gift of History/Anaheim Stadium
- Attended OC Forum Luncheon where Chancellor Howard Gilman, UCI, Featured Speaker
- Orange County had 2 finalists at the state level for Teachers of the Year

Associate Superintendent

- Esplanade Update – Hendrick
- Gift of History Event – N. Boyd/D. Boyd
- Board Brochure – N. Boyd
- Draft Agenda for November 17 – N. Boyd
- December 10 is next regular meeting-Holiday Entertainment from ACCESS
- HOCO Luncheon/Sunburst Graduation – N. Boyd
- Office Holiday Closures – N. Boyd
- February Board Date Conflict – N. Boyd

L-2 COMMUNICATION/INFORMATION/DISCUSSION

L-3 EXECUTIVE COMMITTEE REPORT

L-4 BOARD ROUNDTABLE

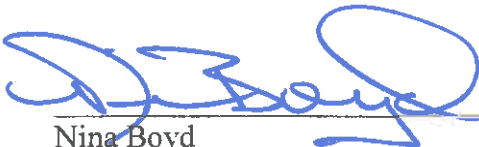
- White Paper – Lindholm
- Bond Borrowing/Educational Workshop – Lindholm
- February Meeting Date – Lindholm



- Guidelines for Charter School Petitions/Budget Format – D. Boyd
- Dr. Mijares’ remarks at Teachers of the Year – Bedell
- Fullerton elections were full of infighting and caused much embarrassment - Bedell
- 5th meeting in a row that President has had to leave early – Bedell
- Common Core issues, board relationships, and time spent – Bedell
- Executive Committee / Reports – D. Boyd
- Start time for the Board Meetings – Hammond/N. Boyd
- Ebola information – Hammond
- Driver’s education - Hammond
- Special Meeting Press Conference – Hammond/N. Boyd
- Contracts for staff/teachers – Hammond/N. Boyd

M. ADJOURNMENT

On a motion duly made, seconded, and carried by a vote of 4-0 (Williams absent), the Board meeting of November 12, 2014, was declared ended at 2:56 p.m.



 Nina Boyd
 Assistant Secretary, Board of Education

 Dr. Ken L. Williams
 President, Board of Education

Next Regular Board Meeting: Wednesday, December 10, 2014 at 11:00 a.m. The meeting will be held 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 Penny Dunseth, Board Secretary at (714) 966-4012.

cc: Cabinet

Item: I-1
For Special Board Meeting on:
 12/10/2014 *SB*
 Mail Distribute at Meeting

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: November 19, 2014
TO: Nina Boyd, Associate Superintendent
FROM: 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.

RECOMMENDATION:

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


NB:pd

**Board Agenda Item
Diploma Approval
October 24, 2014 - November 18, 2014**

ADMIN UNIT	STUDENT NAME	DISTRICT OF RESIDENCE
A.U. 100/CL Com Sch	Christian Ortega	Los Angeles
A.U. 100/CORE	Raymundo Velazquez Jr.	Huntington Beach
Anaheim Las Palmas	Terrence Allen	Anaheim
	Luis Fernando Bautista	Anaheim
	Eyannii-Samir Yazzi Bedonie	Buena Park
	Jose Roberto Diaz	Anaheim
	Alfredo Luna	Anaheim
	Carlos Rodriguez	Anaheim
	Samuel Rodriguez	Santa Ana
	Jennifer Torres	Anaheim
Fischer	Samuel Burchfield	Orange
	Michael Clayton	Garden Grove
	Christian Howe	Capistrano
	Haley Laraine Ruml	Huntington Beach
	Javier Tapia	Santa Ana
Garden Grove	Cesar Campaña	Garden Grove
	Lisa Nu Dinh	Garden Grove
	Betty Farias	Garden Grove
	Erick Daniel Flores	Garden Grove
	Frances Elizabeth Gutierrez	Huntington Beach
	James Johnson	Garden Grove
	Kayla Marie Kelley-Huddleston	Los Alamitos
	Nicholas Lamarche	Garden Grove
	Luis Christian Lopez	Orange
	Jimmy Lu	Garden Grove
	Brandon Rodriguez	Garden Grove
	Christopher Rodriguez	Garden Grove
Harbor Learning Center	Gabriel Arciga	Santa Ana
	Alejandro Gomez	Garden Grove

**Board Agenda Item
Diploma Approval
October 24, 2014 - November 18, 2014**

ADMIN UNIT	STUDENT NAME	DISTRICT OF RESIDENCE
Harbor Learning Center		
	Dulce Dayan Gomez	Santa Ana
	Amy Elizabeth Hernandez	Santa Ana
	Tyler John Klett	Huntington Beach
	Peter John Leifkes	Huntington Beach
	Christine Mai Nguyen	Huntington Beach
	Michael Joseph Scott	Garden Grove
	Skottie K. Walker	Huntington Beach
North		
	Bryan James Gibbons	Fullerton
	Gabriel Hernandez	Fullerton
	Nicholas Richard Linn	Brea-Olinda
	Tiffany G. Martinez	Los Angeles
	Jonathan Sanchez	Fullerton
	Joseph Anthony Villegas	Anaheim
Santa Ana/Newport Mesa		
	Sahian Alvarez Bustamante	Los Angeles
	Luis Antonio Cruz	Newport Mesa
	Brian Michael Escobar	Los Angeles
	Joshua Gamboa	Los Angeles
	Eduardo S. Orduno	Newport Mesa
	Vanessa Victoria Salas	Los Angeles
South East		
	Anthony Rigoberto Hernandez	Tustin
	Brittney L Pierce	Orange
	Rami Ghassan Shreim	Saddleback Valley

Item: J-1
For Special Board Meeting on:
 12/10/2014 
 Mail Distribute at Meeting

**ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM**

DATE: December 10, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Ken Williams, Trustee, District 3
SUBJECT: Legal Counsel Second Opinion-In House Legal Counsel Selection
 Board Policy #100-12

RECOMMENDATION:

Approve Orange County Board of Education Board Policy #100-12, Legal Counsel
Second Opinion-In House Legal Counsel Selection

pd

ORANGE COUNTY DEPARTMENT OF EDUCATION

Costa Mesa, California

BOARD POLICY

100-12

Legal Counsel Second Opinion-In House Legal Counsel Selection

Pursuant to state Education Code section 1042, the Orange County Board of Education is authorized to select a law firm to act as advisor to the Board in legal or administrative matters where any of the following occur:

- In-house counsel has a conflict of interest;
- In-house counsel has failed to render timely advice in a particular matter;
- The legal or administrative services being sought are in addition to those usually, ordinarily, and regularly obtained from in-house counsel; or
- The Board desires a second legal opinion from that provided by in-house counsel in a particular matter.

The Board requires further legal opinions on several issues that remain unresolved or that require a second opinion from outside counsel. The passage of this special recommendation awards the law firm of Cota-Cole, LLP of Roseville, California, the contract to provide legal services to answer and address the below outlined legal question. The proposed hourly rate to answer the question(s) requested by said board is \$ 350 per hour for work performed by Partners, and \$300 per hour for work performed by Associates.

The Board desires a second legal opinion in board related questions that may differ from that already provided by in-house counsel, and which otherwise qualify under the above standard for the Board's retention of outside counsel. (*See* 86 Ops. Cal. Atty. Gen. 57 (2003).) These issues are:

In-House Legal Counsel Selection

In the event in-house counsel has a personal or public conflict of interest in a matter the Board has requested in-house legal service, what are his/her professional obligations to the Board under the California Rules of Professional Conduct or other applicable law?

In the event in-house counsel is faced with a conflict of interest between the Board and the Superintendent, what are his/her professional obligations to the Board under the California Rules of Professional Conduct or other applicable law?

Does the Superintendent have the right to unilaterally impose the Superintendent's choice of in-house legal counsel on the Department and the Board, and in regards to the two parties what are the obligations, duties, and rights to terminate in-house legal counsel?

Item: J-2
For Special Board Meeting on:
 12/10/2014 *SB*
 Mail Distribute at Meeting

**ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM**

DATE: December 10, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Ken Williams, Trustee, District 3
SUBJECT: Legal Counsel Second Opinion-Budgetary Authority
 Board Policy #100-13

RECOMMENDATION:

Approve Orange County Board of Education Board Policy #100-13, Legal Counsel
Second Opinion-Budgetary Authority

pd

ORANGE COUNTY DEPARTMENT OF EDUCATION

Costa Mesa, California

BOARD POLICY

100-13

Legal Counsel Second Opinion-Budgetary Authority

Pursuant to state Education Code section 1042, the Orange County Board of Education is authorized to select a law firm to act as advisor to the Board in legal or administrative matters where any of the following occur:

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The Board desires a second legal opinion in board related questions that may differ from that already provided by in-house counsel, and which otherwise qualify under the above standard for the Board's retention of outside counsel. (*See* 86 Ops. Cal. Atty. Gen. 57 (2003).) This issue is:

Budgetary Authority

Does the Board's authority to review and approve the budget of the Orange County Department of Education incorporate the authority to review and approve private, federal and state grants obtained under the name of the county superintendent of education? Do state, federal or private funds acquired by the county superintendent of education require individual approval by the board as part of the Board's audit review process?

Item: J-3
For Special Board Meeting on:
 12/10/2014
 Mail Distribute at Meeting

**ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM**

DATE: December 10, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Ken Williams, Trustee, District 3
SUBJECT: Legal Counsel Second Opinion-Charter School Petition
 Board Policy #100-14

RECOMMENDATION:

Approve Orange County Board of Education Board Policy #100-14, Legal Counsel
Second Opinion-Charter School Petition.

pd

ORANGE COUNTY DEPARTMENT OF EDUCATION

Costa Mesa, California

BOARD POLICY

100-14

Legal Counsel Second Opinion-Charter School Petition

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The Board desires a second legal opinion in board related questions that may differ from that already provided by in-house counsel, and which otherwise qualify under the above standard for the Board's retention of outside counsel. (See 86 Ops. Cal. Atty. Gen. 57 (2003).) This issue is:

Charter Petition Procedure

In the event of a local charter school petition that is appealed to county boards of education, and before granting approval of the charter school petition, what are best practices and the standard of review? As a part of the Board approval process and practice of granting the appeal of a charter school petition, does existing state Education Code allow the Board to modify the language of the charter school petition with mutual agreement and consent by the charter school petitioners.

Item: J-4
For Special Board Meeting on:
 12/10/2014 *WJB*
 Mail Distribute at Meeting

**ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM**

DATE: December 10, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Ken Williams, Trustee, District 3
SUBJECT: Legal Counsel Second Opinion-Suspension Appeals
 Board Policy #100-15

RECOMMENDATION:

Approve Orange County Board of Education Board Policy #100-15, Legal Counsel
Second Opinion-Suspension Appeals.

pd

ORANGE COUNTY DEPARTMENT OF EDUCATION

Costa Mesa, California

BOARD POLICY

100-15

Legal Counsel Second Opinion-Suspension Appeals

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- In-house counsel has failed to render timely advice in a particular matter;
- The legal or administrative services being sought are in addition to those usually, ordinarily, and regularly obtained from in-house counsel; or
- The Board desires a second legal opinion from that provided by in-house counsel in a particular matter.

The Board requires further legal opinions on several issues that remain unresolved or that require a second opinion from outside counsel. The passage of this special recommendation awards the law firm of Cota-Cole, LLP of Roseville, California, the contract to provide legal services to answer and address the below outlined legal question. The proposed hourly rate to answer the question(s) requested by said board is \$ 350 per hour for work performed by Partners, and \$300 per hour for work performed by Associates.

The Board desires a second legal opinion in a board related question that may differ from that already provided by in-house counsel, and which otherwise qualify under the above standard for the Board's retention of outside counsel. (See 86 Ops. Cal. Atty. Gen. 57 (2003).) This issue is:

Suspension Appeals

Does the Board's authority to conduct student appeal hearings in matters where students are suspended and/or expelled from their home school district within its jurisdiction endure regardless of any circumstances? In the event when an affected student enters into a stipulated contract that results in an expulsion or suspension with the suspending home school district, do the parents of the student lose the right according to state Education Codes and or governing laws of the state of California to appeal to county boards of education?

Item: J-5
For Special Board Meeting on:
 12/10/2014 
 Mail Distribute at Meeting

**ORANGE COUNTY DEPARTMENT OF EDUCATION
FACILITIES CORPORATION
BOARD AGENDA ITEM**

DATE: December 10, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Renee Hendrick, Assistant Superintendent, Administrative Services
SUBJECT: School Facility Program Bond Application Funding Status
 Resolution #22-14

The Orange County Department of Education (OCDE) has submitted an application to the Office of Public School Construction regarding State School Facility Program funding for Community School #9. The State Allocation Board (SAB) has established an “Applications Received Beyond Bond Authority List” for project applications that have been accepted. School board projects on this list are notified of the status of funding non-availability.

This resolution is to acknowledge that regarding Community School #9 and any other OCDE projects: School Facility Program bond funds have been exhausted; the State is not expected nor obligated to provide funding; acceptance of applications does not guarantee future State funding; future State bond measures may not provide funds; criteria under a future State school facilities program may differ substantially than the current program; OCDE’s approved application may be returned. Furthermore, the Board acknowledges that electing to commence any pre-construction or construction activities is at OCDE’s discretion, and the State is not responsible for pre-construction or construction activities. If bond authority becomes available for the SAB to provide funding for the submitted application, OCDE must apply for financial hardship status.

RECOMMENDATION:

Adopt Resolution #22-14 to accept and acknowledge the status of funding for the Community School #9 application to the Office of Public School Construction, State School Facility Program and for any other necessary projects submitted under the State School Facility Program.

ORANGE COUNTY BOARD OF EDUCATION
December 10, 2014

WHEREAS, the Orange County Board of Education (the Board) has determined that school facilities within the Orange County Department of Education (the "OCDE"), within Orange County need to be constructed, reconstructed and modernized; and

WHEREAS, the State Allocation Board (SAB) has established an "Applications Received Beyond Bond Authority List" for projects that have been received.

Pursuant to title 2, Code of California Regulations section 1859.95.1, the Board the Orange County Department of Education hereby acknowledges the following:

- (1) the Board acknowledges that the remaining School Facility Program bond authority is currently exhausted for the funds being requested on these applications; and
- (2) the Board acknowledges that the State of California is not expected nor obligated to provide funding for the project(s) and the acceptance of the applications does not provide a guarantee of future State funding; and
- (3) the Board acknowledges that any potential future State bond measures for the School Facility Program may not provide funds for the application being submitted; and
- (4) the Board acknowledges that criteria (including, but not limited to, funding, qualifications, and eligibility) under a future State school facilities program may be substantially different than the current School Facility Program. The OCDE's Approved Application(s) may be returned; and
- (5) the Board acknowledges that they are electing to commence any pre-construction or construction activities at the OCDE's discretion and that the State is not responsible for any pre-construction or construction activities; and
- (6) the Board acknowledges that, if bond authority becomes available for the SAB to provide funding for the submitted application, the OCDE must apply for financial hardship status.

NOW, THEREFORE, BE IT RESOLVED, that the Board accepts and acknowledges that the above language applies to funding applications submitted under the School Facility Program for the following project(s):

- Community School #9

BE IT FURTHER RESOLVED, that in addition to the project(s) above, the Board accepts and acknowledges the above language applies to funding applications submitted under the State School Facility Program for any other projects as necessary in the OCDE.

ADOPTED, SIGNED, AND APPROVED this 10th day of December 2014.

ORANGE COUNTY BOARD OF EDUCATION

By: _____
Dr. Ken L. Williams
President

Attest: _____
Clerk

Item: J-6
For Special Board Meeting on:
 12/10/2014 *NB*
 Mail Distribute at Meeting

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 10, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Penny Dunseth, Recording Clerk
SUBJECT: Resolution #23-14
 Religious Freedom Day

RECOMMENDATION:

Adopt Resolution #23-14 to support Religious Freedom Day.

NB:pld

ORANGE COUNTY BOARD OF EDUCATION
Resolution
Religious Freedom Day

WHEREAS, the right to religious freedom is a foundation block of America's historical roots, and

WHEREAS, our Founding Fathers knew the importance of freedom of religion for a republican-form of government, and our Constitution protects individuals' rights to worship as they choose, and

WHEREAS, January 16th celebrates the anniversary of the 1786 Virginia Statute on Religious Freedom that restrained the practice of taxing people to pay for the support of the local clergy, and protected the civil rights of people to express their religious beliefs without suffering discrimination. This statute also protects religious freedom in the First Amendment to the United States Constitution, and

WHEREAS, each year the President of the United States declares January 16th to be "Religious Freedom Day" and calls upon Americans to commemorate this day with events and activities that teach us about this critical foundation of our Nation's liberty, and

WHEREAS, Section 9524 of the Elementary and Secondary Education Act ("ESEA") of 1965, as amended by the No Child Left Behind Act of 2001, requires as a condition of receiving ESEA funds, that a local educational agency ("LEA") must certify in writing to its State educational agency ("SEA") that it has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools, and

WHEREAS, the Orange County Department of Education is the functioning LEA for Orange County, and this governing board declares that it does not find or promote policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in ESEA, Section 9524 guidance, and

FURTHER, the Orange County Board of Education acknowledges January 16, 2015 as Religious Freedom Day in the United States of America, and

FURTHER, the Orange County Board of Education encourages all Americans to reflect on the great blessing of religious liberty; preserve this freedom for future generations; and commemorate this day with appropriate events and activities in their schools, places of worship, neighborhoods, and homes.

I, Dr. Ken L. Williams, President of the Board of Education in Orange County, California, hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a Regular Meeting thereof held on the 10th day of December 2014 and passed by a _____ vote of the Board members present.

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA
COUNTY OF ORANGE

IN WITNESS THEREOF, I have hereunto set my hand and seal this 10th day of December 2014

Dr. Ken L. Williams, President
Orange County Board of Education

Item: J-7
For Special Board Meeting on:
 12/10/2014 *SB*
 Mail Distribute at Meeting

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 10, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Penny Dunseth, Recording Clerk
SUBJECT: Resolution #24-14
Board of Education Month

RECOMMENDATION:

Adopt Resolution #24-14 to support of Board of Education Month.

NB:pld

ORANGE COUNTY BOARD OF EDUCATION

Resolution

School Board Recognition Month, January 2015

WHEREAS, an excellent public education system is vital to the quality of life for all California citizens and communities; and

WHEREAS, local school board members are committed to children and believe that all children can be successful learners and that the best education is tailored to the individual needs of the child; and

WHEREAS, school board members work closely with parents, educational professionals and other community members to create the educational vision we want for our students; and

WHEREAS, school board members are responsible for building and maintaining the structure that provides a solid foundation for our school system; and

WHEREAS, school board members are strong advocates for public education and are responsible for communicating the needs of the school district to the public and the public's expectations to the district; and

WHEREAS, the mission of the public schools is to meet the diverse educational needs of all children and to empower them to become competent, productive contributors to a democratic society and an ever-changing world;

NOW, THEREFORE, BE IT RESOLVED, that the Orange County Board of Education proudly recognizes the dedication and hard work of the school board members in Orange County as well as the county boards of education throughout California and proclaims the month of January 2015 as School Board Recognition Month.

PASSED AND ADOPTED by the Governing Board of the Orange County Department of Education, State of California, this 10th day of December 2014, by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA, COUNTY OF ORANGE

I, Dr. Ken L. Williams, certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the 10th of December 2014.

IN WITNESS THEREOF, I have hereunto set my hand and seal this 10th day of December 2014.

Dr. Ken L. Williams
Orange County Board of Education

Orange County Board of Education

Board Agenda Item

DATE: December 10, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Ellin Chariton, Executive Director
SUBJECT: Academy Charter School MOU Updates

DESCRIPTION:

On November 12, 2012, the Academy Charter School Memorandum of Understanding (MOU) was approved by the Orange County Board of Education (OCBE). The MOU addressed the operational relationship between the Academy Charter School, the OCBE and the Orange County Department of Education (OCDE). Since that time, both OCDE and the Academy have collaborated on updates to the MOU to ensure greater clarity and streamline implementation. The key areas addressed by the updates reflect new legal requirements regarding Local Control Funding Formula (LCFF) mandates, third party contract criteria, requests for records, and closure procedures. The updated language is taken from both statutory and regulatory provisions. The Academy Board of Directors approved all updates and executed the MOU on October 29, 2014.

RECOMMENDATION:

Approve updates to the Memorandum of Understanding (MOU) between the Orange County Board of Education and the Academy Charter School and designate the Associate Superintendent to sign the MOU on behalf of the Orange County Board of Education.

EC/bz

MEMORANDUM OF UNDERSTANDING
BETWEEN THE ORANGE COUNTY BOARD OF EDUCATION
AND THE ACADEMY CHARTER SCHOOL

This Memorandum of Understanding ("MOU" or "Agreement") is made and entered into this _____ of _____, 2014 by and between the Orange County Board of Education ("Board") and The Academy Charter School ("The Academy"), a nonprofit public benefit corporation.

Hereinafter, the Board and The Academy 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 "the OCDE."

I. INTRODUCTORY PROVISIONS

- A. The Orangewood Children's Foundation ("Foundation") submitted a petition on December 20, 2011, to create The Academy as a countywide charter school. The Board approved the petition on February 15, 2012, with specific conditions placed upon opening and operation, including entering into this MOU, after making specific findings that the circumstances justifying the approval of a countywide charter petition are met to create The Academy.
- B. The Academy is a public school that is or shall be operating pursuant to the charter petition submitted to the Board (hereinafter "the charter").
- C. The Foundation is a California non-profit public benefit corporation and pursuant to the Foundation's petition it has created The Academy, which also operates as a non-profit public benefit corporation. The Foundation has specific responsibilities with regard to The Academy which are spelled out in a separate Agreement between the Foundation and the Board.
- D. The purpose of this Agreement is to set forth, among other things, the responsibilities of the parties with respect to the operational relationship between The Academy, the Board, and the OCDE.
- E. The Board recognizes that there are a limited number of matters related to the operation of The Academy, and to the effective oversight of The Academy that go beyond the provisions included in the charter petition already approved. The Board also acknowledges that the general implementation of the charter petition and operation of The Academy is appropriately carried out by The Academy's governance structure, administrators, faculty, and staff. This MOU is intended primarily to address those matters that have either not been covered in the charter petition or were covered but require clarification, and to provide guidance on the oversight policies and procedures of the Board. Further, this MOU is intended to outline the parties' agreements governing their respective fiscal and administrative responsibilities and their legal relationships.
- F. All parties agree that no single party to this Agreement waives any of the rights, responsibilities, and privileges established by the Charter Schools Act of 1992.

- G. To the extent this Agreement contains terms that are inconsistent with the terms of the approved charter, the terms of the charter shall control. Provisions of this MOU which augment the provisions of the charter shall not be considered inconsistent with the charter.

II. TERM OF CHARTER The Academy's charter shall have a five (5) year term, beginning July 1, 2013 and ending on June 30, 2018. The Board reserves the right to approve material revisions to the charter and/or revoke the charter as specified in Education Code section 47607.

III. TERM OF MOU

- A. This MOU shall commence on the date upon which it is approved by the parties, after having been fully executed by duly authorized representatives of the parties, and thereafter shall cover the term of the charter.
1. The Academy is governed by The Academy Board of Trustees ("The Academy Board"). The duly authorized representatives of The Academy Board are the Chair of The Academy Board or the Head of School of The Academy, or designee.
 2. The duly authorized representative of the Board is an OCDE Cabinet Representative, or designee.
- B. This MOU is for the term of the charter, shall be reviewed at least annually but no later than October 1, and may be amended or augmented by addendum at any time with written mutual agreement.
- C. Any modification of the charter must be in writing, and such amendments may only be made upon the approval of The Academy Board, and material revisions will take effect only if approved by the Board. Any modification of this MOU must be in writing, and such amendments may only be made upon the approval of The Academy Board, and will take effect only if approved by the Board.
- D. The approved MOU continues in existence until The Academy voluntarily closed or its charter is non-renewed, or revoked and closure procedures are completed, as determined by the Board and The Academy, after which the MOU automatically expires.
- E. This MOU is subject to termination during the charter term or during any subsequent renewal as specified by law or as otherwise set forth in this MOU.

IV. GOVERNANCE AND ORGANIZATIONAL MANAGEMENT

- A. The Academy will be operated as a nonprofit public benefit corporation, formed and organized pursuant to the Nonprofit Public Benefit Corporation Law (Corporations Code section 5110, *et seq.*).
- B. The Academy and the Foundation are separate legal entities, and neither the Board nor the OCDE is liable for the debts and obligations of The Academy and/or Foundation. Similarly, the Foundation is not liable for the debts or obligations of The Academy.

- C. The Academy will use all revenue received from the state and federal sources only for the educational services specified in the charter and this MOU for the students enrolled and attending The Academy. 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.
- D. At all times it is operational, The Academy will have the following information available, and will make updates to OCDE as quickly as possible but no later than five (5) business days from the change whenever the information changes, and will provide the OCDE with:
1. Phone numbers and e-mail addresses for The Academy's principal contacts.
 2. Organization chart displaying the relationship between The Academy Board and The Academy leadership, and listing all the names, and if applicable, the credentials held by employees.
 3. Articles of Incorporation of The Academy.
 4. Notice of The Academy's approval of federal 501(c)(3) tax-exempt status.
 5. The Academy's Conflict of Interest policy.
 6. The Academy Bylaws approved by The Academy Board.
 7. Roster and biographies of current members of The Academy Board.
- E. The Academy will provide the OCDE with immediate written notice of any change in the directors, officers, and administrators of The Academy.
- F. The Academy Board Activities
1. Governing Board Meetings: The Academy Board shall conduct public meetings at such intervals as are necessary to ensure that the governing board is providing sufficient direction to The Academy through implementation of effective policies and procedures. Governing board meetings will be conducted in keeping with the requirements of the Ralph M. Brown Act (Government Code sections 54930-54962). Governing board adopted policies, meeting agendas and minutes will be posted on the Internet and provided to the OCDE.
 2. Governing Board Policies: The Academy Board will adopt policies and procedures to guide the operation of The Academy, and The Academy will post the policies and procedures on the Internet and provide the same to the OCDE, updating the posting as quickly as possible following any change. The policies and procedures will include, but not be limited to, the following:
 - a) Conflicts of Interest, including provisions implementing the requirements of Government Code section 1090 and the Political Reform Act (Government Code section 81000, *et seq.*), along with provisions related to nepotism, for itself and The Academy's employees and contractors to ensure that no action taken by an individual or organization covered by the policy results in actual or apparent conflicts of interest. The policies shall

state that teachers shall not accept compensation for tutoring a student enrolled in his/her class. Also posted will be verification that all board members and The Academy's management employees have participated in conflict of interest training. The policies shall also reflect the deadlines for filing Form 700 under the Political Reform Act and shall reference the Conflict of Interest Code, approved by the Orange County Board of Supervisors. All incumbents and/or newly hired individuals in designated positions shall file under the disclosure category(ies) specified in the approved Conflict of Interest Code, Exhibits A and B, and copies of the completed Form 700 filings for each designated position shall be provided to OCDE at the same time as the forms are submitted to the Orange County Board of Supervisors.

b) Internal Fiscal Controls: The Academy will develop and maintain internal fiscal control policies governing all financial activities of The Academy, which will be consistent with generally accepted accounting principles (GAAP). Prior to opening (or as policies are revised), a copy of the internal control policies and procedures approved by The Academy's governing board will be submitted within fifteen (15) days of Academy Board approval to the OCDE for approval. Such policies and procedures are subject to review during site visits to ensure that they are being implemented.

G. Health and Safety Plan: At all times it is operational, The Academy will have the following information available to the OCDE within fifteen (15) days, and will make updates as quickly as possible whenever the information changes: 1) A copy of the health, safety, and emergency plan for students and employees; 2) Evidence that staff has been trained in health, safety, and emergency procedures; and 3) A calendar of emergency drills for students. The Health and Safety Plan will address at a minimum, fire emergencies, earthquakes and other natural disasters, civil disorder, accidents, injuries, and other threats to the health and safety of students and staff. The Academy will provide training for staff in responding to emergencies and conduct emergency response drills for its students.

H. Notice to Parents/Guardians: At all times it is operational, The Academy will make available to the OCDE, information concerning the rights of parents and guardians under the federal No Child Left Behind (NCLB) and the Family Educational Rights and Privacy Acts (FERPA). The Academy will also provide a hard copy of the information to each family at the beginning of each school year.

Family Educational Rights and Privacy Act (FERPA): The Academy, its officers and employees will comply with FERPA at all times. The Academy and OCDE may be designated "school officials" with a "legitimate educational interest" in accessing educational records maintained by The Academy, in accordance with FERPA. A school official generally has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility. As part of its annual notification of FERPA rights, The Academy shall inform eligible students of how it defines the terms "school official" and "legitimate educational interest."

I. Education records include but are not limited to emergency contact information, health and immunization data, attendance summaries, grades, behavior records, and academic

performance data from the statewide student assessments required pursuant to Education Code sections 60605 and 60851.

- J. Criminal Records Summaries: All employees of The Academy, volunteers who are not parents and who will be performing services that are not under the direct supervision of a school employee, and onsite vendors having unsupervised contact with students will submit to background checks and fingerprinting in accordance with Education Code section 45125.1. The Academy will provide to the OCDE a certification that all employees, and volunteers/vendors (as applicable) have clear criminal records summaries prior to their having any unsupervised contact with students. The Academy will maintain on file and available for inspection during site visits, evidence that The Academy has performed criminal background checks for all employees and documentation that vendors have conducted required criminal background checks for their employees prior to any unsupervised contact with students.

V. ADMINISTRATION

- A. Enrollment and Admissions Documentation: At all times it is operational, The Academy will have the following information available to the OCDE, and will make updates as quickly as possible but no later than fifteen (15) days of the change whenever the information changes:
1. Descriptions of outreach and recruitment activities that have been conducted to reach The Academy's target population.
 2. Procedures for application, the public random drawing, enrollment, and admission.
 3. Evidence of public random drawing preferences consistent with the charter.
 4. A copy of any application and enrollment forms and information provided to prospective families.
 5. Documentation, while pertinent, that start-up enrollment is consistent with enrollment numbers described in the charter.
- B. Insurance and Risk Management: No later than July 1, 2013, or such earlier time as The Academy may employ individuals or acquire or lease property or facilities, The Academy will procure from an insurance carrier licensed to do business in the State of California, and keep in full force during the term of the charter, at least the following insurance coverage:
1. Property Insurance -- for replacement value, if offered by the insurance carrier, including coverage for all assets listed in The Academy's property inventory and consumables. If full replacement value coverage is not available, The Academy shall procure property insurance in amounts as close to replacement value as possible.
 2. General Liability -- At least \$2,000,000 per occurrence and \$5,000,000 in total general liability insurance, providing coverage for negligence, errors and omissions/educators legal liability, abuse and molestation, and employment

practices liability of The Academy, its governing board, officers, agents, employees, and/or students. The deductible per occurrence for said insurance shall not exceed \$20,000 for any and all losses resulting from negligence, errors and omissions of The Academy, its governing board, officers, agents, employees, and/or students.

3. Workers' Compensation - In accordance with the California Labor Code, insurance adequate to protect The Academy from claims under Workers' Compensation Acts which may arise from The Academy's operation, with statutory limits.
4. Automobile insurance - to the extent necessary and in amounts appropriate for the type and use of the automobile.
5. In addition, The Academy will institute risk management policies and practices to address reasonably foreseeable occurrences and post on the Internet a certification that such policies and practices have been instituted.
6. The Academy will provide certificates of insurance coverage to the OCDE prior to opening and annually thereafter. The certificates shall indicate that the Board, County Superintendent, and the OCDE have each been endorsed as an additional insured under the coverage referred to in subsections 1, 2 and 4 above 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 the OCDE. The certificates shall provide for thirty (30) days advance written notice to the OCDE of any modification, change, or cancellation of any of the above insurance coverage. The 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 The Academy. In addition, The Academy shall assure that its vendors which are subject to Section V. E. 1. have adequate insurance coverage for the goods and/or services being provided to The Academy to protect the interests of The Academy as well as the OCDE, the OCBE, and the County Superintendent.
7. The Academy shall hold harmless, defend, and indemnify the Board, the County Superintendent, and the 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 The Academy caused by any act, neglect, default, or omission of The Academy, its officers, employees or agents. In cases of such liabilities, claims, or demands, The Academy, 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 the OCDE, its officers and employees, and satisfy any resulting judgments up to the required amounts 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.

8. The Board, the County Superintendent, and the OCDE shall hold harmless, defend, and indemnify The Academy, its officers 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 The Academy caused by any act, neglect, default, or omission of the Board, the County Superintendent, and the OCDE, its officers, employees or agents. In cases of such liabilities, claims, or demands, the Board, the County Superintendent, and the OCDE, at its own expense and risk, shall defend all legal proceedings which may be brought against it and/or The Academy, its officers and employees, and satisfy any resulting judgments up to the required amounts that may be rendered against any of them. Notwithstanding the foregoing: (a) any settlement requiring The Academy to admit liability or to pay any money will require the prior written consent of The Academy; and (b) The Academy may join in the defense with its counsel at its own expense.

9. The Academy understands and agrees that its and The Academy's 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. The Academy 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 MOU. The Academy 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 The Academy.

C. Required Disclosures. The Academy shall immediately notify the OCDE in writing of any pending or actual litigation and/or claim from any party or notice of potential infraction, criminal or civil action against The Academy or any employee, or request for information by any governmental agency. The Academy acknowledges and agrees it shall comply with all applicable laws and regulations as applicable laws and regulations may be amended or added during the term of the charter.

D. Human Resources

1. STRS & PERS Reporting Requirements. The Academy shall accept and assume sole financial responsibility for all STRS and PERS reporting fines and penalties resulting from incomplete, inaccurate, or late reports and/or inadequate or late deposits from any cause whatsoever, except the sole negligence of the OCDE, in which case, OCDE will be solely responsible. This responsibility shall include but not be limited to any and all reporting fines and/or penalties, however they are assessed, against each and every public school, charter school, school district, county board of education and/or county office of education. The Academy shall also accept and assume sole financial responsibility for any and all financial consequences flowing from the implementation of regulations, or

any other action, that renders employees of The Academy ineligible to participate in a governmental defined-benefit retirement plan.

E. Contracts

1. **Third Party Contracts:** The Academy must provide the OCDE a copy of its agreements for general goods or services in excess of \$15,000 in a given fiscal year within fifteen (15) days of The Academy's board approval and no less than five (5) business days prior to service or work starting.
 - a) For all contracts, the contracts must include, but not be limited to, the following components:
 - 1) Specify the exact services that will be provided and the cost, the term of the contract; insurance coverage adequate to cover the goods or services and protect the interests of The Academy, the Board, the County Superintendent, OCDE, and its officers and employees;
 - 2) Provide assurances of compliance with laws applicable to public agencies regarding conflicts of interest, health and safety, and contract requirements;
 - 3) 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; and
 - 4) Specify how The Academy will monitor the vendor to ensure quality of service.
 - b) In addition to the above, for all contracts in excess of \$15,000 between The Academy and third party vendors, the contracts must include, but not be limited to, the following components:
 - 1) Ensure that any subcontracting or assignment of the vendor contract is subject to The Academy's prior approval.
 - 2) Not contain limited liability clauses, as these will not adequately protect the interests of The Academy or the Board.
 - 3) Not contain marketing or endorsement clauses.
2. **Business Services Contracts:** For the vendor that will provide business services (back office services) to The Academy, which may include but are not limited to payroll, accounting and budgeting, attendance accounting, fiscal reporting, contracts management, and purchasing, the contract must comply with the requirements of section V. E. 1., above, and The Academy must provide the following to OCDE:

- a) A description of the vendor's roles and responsibilities for the management of The Academy and the internal controls that will be put in place to guide the relationship.
- b) A list of the charter schools served by the vendor.
- c) A list of and background on the vendor's leaders and board of directors.
- d) Assurances of compliance with Public Contract Code requirements for public bidding and purchasing, unless an exemption applies.
- e) A letter of assurance from The Academy that it will make every effort to ensure that the vendor complies with all reasonable inquiries by the OCDE for records and information related to this contract and that the failure of the vendor to promptly provide these records and respond to inquiries may be considered a breach of the MOU. Both parties acknowledge and agree that the OCDE may pursue applicable legal remedies in the event of failure to promptly respond to inquiries as described in this section.

3. Education Management Contracts: Prior to entering into a contract (or as the contract is revised) with an education management organization (EMO), which for purposes of this agreement is a separate corporation that has been contracted with to provide the overall management and operation of public schools including charter schools, The Academy will provide the following information:

- a) A draft of the proposed management contract.
- b) A recent corporate annual report and audited financial statements for the EMO.
- c) A description of the EMO's roles and responsibilities for the management of the School and the internal controls that will be put in place to guide the relationship.
- d) A list of other schools managed by the EMO and the academic and operational results of such management.
- e) A list of and background on the EMO's leaders and board of directors.
- f) A letter of assurance from the EMO that it has conflict of interest policies in place and that none of the principals of either the EMO or The Academy have conflicts of interests.
- g) A letter of assurance from The Academy that it will make every effort to ensure that the vendor complies with all reasonable inquiries by the OCDE for records and information related to this contract and that the failure of the vendor to promptly provide these records and respond to inquiries may be considered a breach of the MOU. Both parties acknowledge and agree that the OCDE may pursue applicable legal

remedies in the event of failure to promptly respond to inquiries as described in this section.

The Orange County Board of Education will review and must approve any education management contracts prior to The Academy entering into the contract. Such a contract shall also constitute a material revision of the Charter, subject to the provisions of the Charter Schools Act.

- F. Facilities Agreement: No later than June 1, 2013, The Academy will provide a written signed agreement, lease, or other similar document indicating The Academy's right to use the principal school site identified in the charter, and any ancillary facilities identified by The Academy, for at least the first year of The Academy's operation, and evidence that the facility will be adequate for The Academy's needs. A pre-opening site visit will be conducted prior to opening of The Academy. Once open, The Academy may change facilities only with prior approval of the OCDE, which shall not be unreasonably withheld. Under ordinary circumstances, The Academy shall provide the OCDE not less than sixty (60) days notification of any change in facilities in order for the OCDE to conduct a site visit prior to students attending the new facilities and to determine Board approval. Under extraordinary circumstances, (e.g., a change of facilities necessitated by fire or natural disaster), the parties may waive the pre-opening site visit.
- G. Zoning and Occupancy: At all times it is operational, The Academy will have available and provide to the OCDE a certification that its facility is located in an area properly zoned for operation of a school and has been cleared for student occupancy by all appropriate local authorities, in accordance with Education Code section 47610. The facility must meet all applicable health and fire code requirements and zoning laws, in accordance with Education Code section 47610. The Academy shall maintain documentation on file of all local approvals, including applicable fire marshal clearances, certificates of occupancy, signed building permit inspections, and approved zoning variances. The Academy cannot exempt itself from applicable/local zoning or building code ordinances. An OCDE site review of The Academy's facilities will determine that the facilities are clean, safe, American Disabilities Act (ADA) compliant, and have the necessary local approvals to operate. If The Academy 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. The OCDE will conduct the pre-opening site review process described for approving any facilities allocated to The Academy.
- H. Inquiries or Requests for Information. The Academy shall promptly respond to all reasonable inquiries, including but not limited to financial records made by the OCDE and any other authorized agency as required by Education Code section 47604.3, and shall immediately inform the OCDE regarding any third-party inquiries.

VI. EDUCATIONAL PERFORMANCE

- A. Educational Program: The Academy Charter School shall comply with all applicable laws and regulations related to AB 97 and SB 97 (Local Control Funding Formula), as they may be amended from time to time, which include the requirement that The Academy submit a Local Control and Accountability Plan (LCAP) to OCDE and the

Orange County Superintendent of Schools on or before July 1, 2014. In accordance with California Education Code sections 47604.33 and 47606.5, The Academy shall annually update its goals and actions to achieve those goals identified in the charter pursuant to Education Code section 47605(b)(5)(A)(ii), using the Local Control and Accountability Plan template adopted by the State Board of Education. The Academy shall submit its annual update to OCDE on or before July 1 of each applicable year, beginning in 2015. The final Academy board-approved plan shall be submitted to OCDE on the same schedule as all districts in Orange County, to be determined by the County Superintendent of Schools. Data collection in support of the Local Control and Accountability Plan shall comply with all statutory and regulatory requirements.

At all times it is operational, The Academy will have the following information available and will make updates as quickly as possible whenever the information changes:

1. Scope and sequence for all subjects to be offered by The Academy.
2. The complete educational program for students to be served in the first year including, but not limited to:
 - a) A description of the curriculum and identification of the basic instructional materials to be used;
 - b) Plans for professional development of instructional personnel to deliver the curriculum and use the instructional materials;
 - c) Identification of specific assessments that will be used in addition to the results of the Standardized Testing and Reporting (STAR) program in evaluation of student progress.

B. Annual Plan Regarding ELs and other Special Needs Students. A continuing plan for the support of students requiring academic assistance to meet school curriculum and assessment requirements, including English Learners and those with identified special education needs, as well as for students continuing to be unsuccessful even with additional support, shall also be submitted to the OCDE in written form on or before October 30th of each year of operation. The plan shall be reassessed, at a minimum, on an annual basis to measure the effectiveness of the program to meet established goals, and The Academy shall make revisions as required. With the approval of the OCDE, The Academy may include the continuing plan in conjunction with the Annual Performance Report provided for in the approved petition, provided the internal report covers the elements identified above. The Annual Performance Report and continuing plan for ELs and other special needs students will be used as a central area of focus for site visits.

C. Services for Students with Disabilities

1. It is recognized that The Academy shall be a local education agency (LEA) member of a SELPA. The Academy shall be categorized as an LEA and that, as such, shall be defined as an LEA for the purpose of providing special education services to students of the school. As outlined in Education Code section 15420, The Academy, serving as an LEA, shall be responsible for complying with all

provisions of 20 U.S.C., Chapter 33 and its implementing regulations as they relate to LEAs. The Academy shall provide a copy to OCDE of the Local Plan and approval of The Academy as an LEA in to the SELPA. A copy of any changes to The Academy's SELPA participation or status shall be provided to the OCDE within ten (10) days of complying with the SELPA procedures for the change.

2. The Academy shall assume all responsibility, including but not limited to full financial responsibility, for the implementation and continuing operation of all items identified in this Section, specifically any and all costs associated with the provision of special education and related services and accommodations under Section 504 of the Rehabilitation Act, for all students who are enrolled in The Academy, over and above any state or federal funding received for such purposes.
3. The Academy shall provide its own properly credentialed and fully qualified coordinator for special education, and shall be responsible for referrals, identification, assessments, IEP and Section 504 team meetings, implementation of Section 504 Plans and IEPs, complaints, mediations, and due process hearings. The Academy may contract with any other school district for other services, provided that such are available and are at no cost to the Board and/or the OCDE. Written agreements shall be authored to specify such services and costs. It is further recognized that The Academy may contract with a SELPA, employ its own staff and/or contract with other vendors to deliver services required by the IEPs and/or Section 504 Plans of students enrolled in The Academy, and as otherwise required by applicable state and federal laws.
4. The Academy agrees to defend and hold harmless the Board, the Orange County Superintendent of Schools, the OCDE, and each of their officers, directors, agents and employees, from and against any and all costs, including attorney's fees, and/or awards related to complaints, due process hearings, mediations or any and all forms of litigation relating to special education and/or Section 504 matters. The School shall provide the OCDE with annual written certification that The Academy has maintained these provisions as part of The Academy's Annual Performance Report, as described in the approved petition and Section VI(B) of this MOU. The Academy acknowledges that its failure to provide all Section 504 and/or special education services required in student Section 504 Plans and IEPs shall constitute a material violation of the conditions, standards, and procedures set forth in the charter as well as violation of applicable law sufficient to support the Board's revocation of the charter pursuant to Education Code section 47607.

D. Independent Study. The Academy 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. (See Section VII(C)(4) regarding prerequisites to claiming ADA for independent study.)

E. FISCAL OPERATIONS: The Academy Charter School shall comply with all applicable laws and regulations related to AB 97 and SB 97 (Local Control Funding Formula), as

they may be amended from time to time, which include the requirement that The Academy submit a Local Control and Accountability Plan (LCAP) to OCDE and the Orange County Superintendent of Schools on or before July 1, 2014. In accordance with California Education Code sections 47604.33 and 47606.5, The Academy shall annually update its goals and actions to achieve those goals identified in the charter pursuant to Education Code section 47605(b)(5)(A)(ii), using the Local Control and Accountability Plan template adopted by the State Board of Education. The Academy shall submit its annual update to OCDE on or before July 1 of each applicable year, beginning in 2015. The final Academy board-approved plan shall be submitted to OCDE on the same schedule as all districts in Orange County, to be determined by the County Superintendent of Schools. Data collection in support of the Local Control and Accountability Plan shall comply with all statutory and regulatory requirements.

F. Funding

1. The Academy will be direct funded in accordance with Education Code section 47630, *et seq.* The Academy's general purpose entitlement will be calculated in accordance with Education Code section 47633, *et seq.* The parties recognize the authority of The Academy to pursue additional sources of funding.
2. The parties specifically agree that it is not the responsibility of the OCDE to provide funding in lieu of property taxes to The Academy.
3. In the event that the Board seeks and receives a voter approved bond, parcel tax, etc., The Academy shall have no entitlement to any portion of the funds unless otherwise negotiated in advance and agreed to in writing. The parties shall meet sufficiently in advance of any action by the OCDE to pursue such measures so as to advise The Academy and to determine the positions of the parties. The Academy agrees that it has no entitlement to funds currently being received, if any, by the Board and/or the OCDE under former parcel tax or bond elections, and agrees that it has no entitlement to any current or future state or local funds for school construction.
4. The Academy shall establish a fiscal plan for repayment of any loans received by The Academy on behalf of The Academy in advance of receipt of such loans. It is agreed that the OCDE shall receive advanced written notice of all loans sought for The Academy, and repayment of loans shall be the sole responsibility of The Academy. In no event shall the Board and/or the OCDE have any obligation for repayment of such loans.

G. Fiscal Agent

1. The parties agree that neither the Board nor the OCDE shall act as fiscal agent for The Academy. It is agreed that The Academy 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 the OCDE for such services by way of mutual agreement. To the extent that The Academy wishes to contract with the OCDE for any services beyond those specified in this agreement, a prior separate written contract with the OCDE shall be required, and OCDE shall not be required to comply with section V. E. of this MOU.

2. The Academy is responsible for establishing the appropriate funds or accounts in the Orange County Treasury for The Academy, and for making the necessary arrangements for The Academy's participation in the State Teachers' Retirement System, the Public Employees Retirement System, or social security. The Academy will provide the OCDE with documentation that it has arranged to provide these services.

II. Student Attendance Accounting and Reporting

1. No later than July 1, 2013, The Academy will submit proposed attendance accounting procedures, including software, for approval by the OCDE. The Academy is strongly encouraged to use commercially available attendance accounting software. If The Academy wishes to create spreadsheets on Excel or other database programs, they must be reviewed and approved by the OCDE prior to use by The Academy. The Academy will submit enrollment and attendance reports as required to receive apportionment funding according to the following schedule:
 - a) First 20 Days of Attendance (new schools). Data must be reported to the OCDE no later than 15 days after the first twenty (20) school days have elapsed. This data is used to calculate the second special apportionment for new charter schools, and represents approximately twenty four percent (24%) of annual funding.
 - b) First Principal (P-1) Apportionment (attendance for all full school months between July 1 and December 31) by January 5.
 - c) Second Principal (P-2) Apportionment (attendance for all full school months between July 1 and April 15) by April 21.
 - d) Annual Apportionment (attendance for entire school year in full) by June 30.
2. It is critical that the above attendance reporting deadlines are met in an accurate and timely manner. If The Academy misses a reporting deadline, it risks being excluded from that apportionment's certification and funding period.
3. In addition to submission of the electronic data files, within fifteen (15) days of the written request of the OCDE, The Academy must submit hard copies of all back-up attendance documents, e.g., monthly summary reports that support the reported average daily attendance (ADA), weekly attendance sheets signed and dated by teachers, hourly attendance sheets signed and dated by teachers for any supplemental hours claimed, and evidence of contact made with parents when students are absent from school, e.g., parent contact log, absence log, etc.
4. If The Academy wishes to claim ADA for students on incidental independent study (see Section VI(E)), it must submit a letter to the OCDE from The Academy's independent auditor certifying The Academy's policies and procedures are compliant with independent study statutes and regulations applicable to charter schools. The letter from the auditor certifying compliance

must be submitted to the OCDE prior to reporting independent study ADA at the apportionment reporting periods.

I. Oversight Fees

1. The Academy will be charged an annual oversight fee not to exceed one percent (1%) of the general purpose and categorical block grant revenue received by The Academy in accordance with Education Code section 47613. The fee is used by the OCDE to offset actual consultant and administrative costs required for comprehensive oversight, which includes but is not limited to the following categories:
 - a) Curriculum and instruction
 - b) Assessment and accountability
 - c) School fiscal review
 - d) Site visitations
 - e) Renewal evaluations
 - f) Attendance accounting certification
2. The oversight fee will be calculated on the LCFE base grant, supplemental grant and concentration grant funding provided to The Academy at the First Principal Apportionment (P-1). The Academy will be invoiced in April of each year based upon first principal apportionment (P-1) data for ninety five percent (95%) of the estimated total. The invoice will also include an adjustment for the preceding year based upon final revenue for that year. Invoices are due and payable to the OCDE within thirty (30) days of receipt.
3. **Payment Schedule.** The Academy shall pay to County Superintendent one percent (1%) of the LCFE base grant, supplemental grant, and concentration grant revenue received by The Academy ("Oversight Fee") in two equal payments during each Fiscal Year: (1) First Payment -- 50 percent of the Oversight Fee will be paid on or about January 15; and (2) Second Payment -- the remaining 50 percent plus any adjustment necessary to the First Payment, will be paid on or about July 15. County Superintendent will bill The Academy for the Oversight Fee that is due and The Academy shall make payment within 30 days from the date of receipt of the bill, or 32 days from the date of the bill. If County Superintendent does not receive the payment within the above- specified timeframe, The Academy hereby authorizes County Superintendent to transfer the payment from The Academy's account to County Superintendent's account upon expiration of the 30 days from the receipt of the bill or 32 days from the date of the bill.

VII. PUPIL TRANSPORTATION. The Academy agrees that it shall be solely responsible for any and all transportation offered or required by The Academy to students who enroll in The Academy, including but not limited to any and all transportation required in any student IEP or by state and/or federal law.

VII. FULFILLING CHARTER TERMS

A. Site Visits. The OCDE will conduct a site visit prior to the opening of The Academy, and at least once during the school year. The site visits will consist of the following:

1. Pre-Opening Visits. The OCDE will visit The Academy facility for inspections and reviews prior to the time The Academy is scheduled to open. The final pre-opening review will take place no later than thirty (30) days prior to the anticipated school start date. The Academy may not commence operations without written authorization from the OCDE.

2. Periodic Site Visits:

a) The OCDE will conduct at least one site visit annually in order to assess The Academy's progress in governance and organizational management, educational performance, fiscal operations, and fulfillment of the terms of the charter. The primary focus of the visits will be on teaching and learning.

b) The site visits may include review of the facility, review of records maintained by The Academy, interviews with the Head of School, staff, and clients, and observation of instruction in the classroom. The evaluations for each year will constitute the basis upon which a renewal decision will be made at the end of the term of the charter. Any deficiencies will be reviewed with The Academy administration.

c) The OCDE reserves the right to make unannounced visits to The Academy.

B. Renewals

1. The Academy may seek renewal of its charter by submitting a renewal request to the Board prior to the expiration of the term of the charter, and the Board will evaluate and decide on the renewal request in accordance with Education Code sections 47607 and 47603 and their implementing regulations. The Academy will submit its renewal petition for the next charter term along with a copy of the most recent Annual Performance Report to the OCDE no later than December 1st of the final school year for which The Academy is authorized to operate, unless the parties agree otherwise.

C. Notice to Cure and Revocation

1. The Board retains the right to revoke the charter as set forth in Education Code section 47607 for specified reasons with written notice that shall specify the OCDE's concerns and issues of non-compliance. Prior to instituting revocation proceedings, the OCDE will provide for a system of progressive notices that correction of a problem by The Academy needs to occur with specified time lines. The progression of notification of corrective action is as follows:

a) Direct contact with The Academy specifying the concerns, followed by Letter #1.

- b) Letter #2 – restatement of concerns if there has been little or no response by The Academy to the first letter, and a request for a response from The Academy informing the OCDE about steps The Academy is taking to address the concern; the Board will be apprised informally of situation. The OCDE may conduct a site visit.
 - c) Letter #3 (Notice of Concern) – statement of concerns and direction to The Academy to take corrective action by a specified date; the Board will be formally apprised.
 - d) Letter #4 (Notice of Violation) – adopted and issued by the Board during a regular public meeting; letter identifying history of failure to correct or address the concerns and directing The Academy to take specific enumerated actions, or submit documentation by a specified date. Failure to do so will result in the institution of revocation proceedings. The Board will formally approve or deny the Notice of Violation in accordance with Education Code section 47607 and its implementing regulations.
 - e) Revocation -- schedule an agenda item for the Board to hold a public hearing and consider revocation of the charter in accordance with Education Code section 47607 and its implementing regulations.
2. The exception to the above process is under circumstances where the OCDE determines there is a severe and imminent threat to the health and safety of students and/or staff of The Academy. An immediate action may be taken, in accordance with Education Code section 47607 and its implementing regulations, to assure the safety and well being of the students, staff, and community, as deemed appropriate by the OCDE, including but not limited to closure of The Academy. The Board will be apprised of the situation immediately before action is taken in accordance with Education Code section 47607 and its implementing regulations.
 3. In the event that a substantial operational, educational or fiscal concern is identified, the OCDE may directly issue a Notice of Concern and may take (or direct The Academy to take) immediate steps to remediate the problem.
 4. Except as provided herein, during the period prior to revocation, The Academy shall have the opportunity to work collaboratively with the OCDE to address the concerns and develop a plan to remediate all areas to the satisfaction of the OCDE. During this period of time, The Academy shall attempt to resolve the concerns and complete remediation. This provision may also require a charter material revision to be discussed.

D. Closure Procedures

1. At all times it is operational, The Academy will maintain a description of the procedures to be used in the event The Academy closes.

2. If The Academy is to close permanently for any reason (i.e., voluntary surrender, non-renewal, or revocation), The Academy will serve written notice on OCDE and the Board that the closure procedures described herein and in the charter have been invoked. The Academy will immediately identify to the OCDE the entity and specific individual who is responsible for coordinating The Academy's close out activities. The OCDE will identify a staff person who will work with The Academy to accomplish all close out activities.
3. The Academy expressly acknowledges the right of the OCDE, on its behalf and on behalf of the Board (pursuant to Education Code section 47604.3), to receive a copy of all student records at any time after The Academy gives written notice that it is invoking the closure procedures. The responsible entity and individual who is responsible for coordinating The Academy's close out activities shall be responsible for meeting with the OCDE and sharing copies of financial records necessary for the OCDE to carry out its oversight responsibilities.
4. At all times, The Academy shall have closure procedures in place and available for review. Closure procedures shall be submitted to OCDE prior to opening, whenever updated, and upon request and shall contain at a minimum:
 - a) Identification of a responsible person(s) (e.g., Executive Director, Financial Officer, President of The Academy governing board) to oversee and conduct the closure process; this provision shall include a process to ensure that it is updated as soon as practically possible when any change is made;
 - b) Notification of students and families of the charter school closure;
 - c) Security of student and business records, including but not limited to ensuring proper maintenance of pupil records, as defined by FERPA (such as attendance records, course completion/transcripts, progress reports, and graduation records); and credential information of employees;
 - d) Processing of final employee payroll and benefits;
 - e) Identification of all assets and liabilities and a detailed plan for transfer;
 - f) Final closeout audit to be paid for by The Academy;
 - g) Identification of a source of funding to be used for closeout expenses including the final audit;
 - h) Dissolution of The Academy charter school, including distribution of publicly-funded assets in accordance with applicable laws and regulations pertaining to public schools and no further operation of the charter school by The Academy, or a nonprofit organization or vendor acting on behalf of The Academy, upon closure of the charter school;

- i) The Academy's procedures shall also satisfy the definition of "closure procedures" in Title 5, California Code of Regulations section 11962, to the extent that this provision imposes or is amended to impose additional requirements;
- j) Closure procedures will not begin until statutory and regulatory appeal rights, if applicable, have been exhausted.

If The Academy is to close permanently for any reason (i.e., voluntary surrender, non-renewal, or revocation), both parties shall be notified. In the case of voluntary surrender or the exhaustion of administrative appeal and legal rights following a revocation, The Academy will serve written notice on OCDE that the closure procedures have been invoked. In the case of non-renewal or revocation, subject to applicable appeal rights of The Academy, the OCDE will serve written notice on The Academy that the closure procedures have been invoked. Upon notice of closure procedures being invoked, The Academy will immediately identify to the OCDE the specific individual who is responsible for coordinating The Academy's close out activities. OCDE will identify a staff person who will work with The Academy to ensure all close out activities are accomplished.

The Academy expressly acknowledges the right of the OCDE to take immediate and direct control of all The Academy's student and business records at any time after written notice that closure procedures have been invoked has been served by either party.

- IX. **SEVERABILITY** If any provision or any part of this MOU is for any reason held to be invalid and or unenforceable or contrary to public policy, or statute, the remainder of this MOU shall not be affected thereby and shall remain valid and fully enforceable.
- X. **NON-ASSIGNMENT** No portion of this MOU or the Charter petition approved by the Board may be assigned to another entity without the prior written approval of the Board.
- XI. **WAIVER** A waiver of any provision or term of this MOU must be in writing and signed by both parties. Any such waiver shall not constitute a waiver of any other provision of this MOU. All parties agree that neither party to this MOU waives any of the rights, responsibilities, and privileges established by the Charter Schools Act of 1992.
- XII. **NOTIFICATION** All notices, requests, and other communications under this MOU shall be in writing and mailed to the proper addresses as follows:

To the OCDE at:

Renee Hendrick, Assistant Superintendent, Administrative Services
200 Kalmus Drive, Costa Mesa CA. 92628-9050

To The Academy at:

Chris Simonsen, The Academy CEO
1575 E 17th Street, Santa Ana, CA 92705

XIII. INTEGRATION This MOU contains the entire MOU of the parties with respect to the matters covered hereby, and supersedes any oral or written understandings or MOUs between the parties with respect to the subject matter of this MOU. No person or party is authorized to make any representations or warranties except as set forth herein, and no MOU, 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 MOU. The parties further recognize that this MOU shall only be modified in writing by the mutual agreement of the parties.

For The Academy:

Date: 10-29-14



For the Board:

Date: _____

Item: J-9
For Special Board Meeting on:
 12/10/2014
 Mail Distribute at Meeting

ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM

DATE: December 10, 2014
TO: Nina Boyd, Associate Superintendent
FROM: Renee Hendrick, Assistant Superintendent, Administrative Services
SUBJECT: 2014-15 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.

RECOMMENDATION:

Approve the 2014-15 First Interim Report, which has been certified as positive by the County Superintendent of Schools.

RH:vc

ORANGE COUNTY DEPARTMENT OF EDUCATION
2014-15 First Interim Budget
December 10, 2014

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Decreased by a net of (\$5,329,223) due to the following:</p> <ul style="list-style-type: none"> • (\$5,325,506) decrease due to a projected decline of 321 Average Daily Attendance (ADA) for Alternative Education • (\$3,717) decrease in various adjustments to the Local control Funding Formula (LCFF) • <i>Projecting to be fully funded under the Local Control Funding Formula (LCFF) in 2014-15</i>
(2) Federal Revenue	<p>Increased by a net of \$2,165,086 due to the following:</p> <ul style="list-style-type: none"> • \$1,804,684 increase for Medical Administrative Activities (MAA) claims that are projected to be received from prior years (this is mostly pass through to districts) • \$360,402 increase for changes in various grants
(3) Other State Revenue	<p>Increased by a net of \$313,578 due to the following:</p> <ul style="list-style-type: none"> • \$163,360 increase in new California Career Pathways Trust grant • \$150,218 increase in various state grants
(4) Other Local Revenue	<p>Decreased by a net of (\$529,277) due to the following:</p> <ul style="list-style-type: none"> • \$361,663 increase in various other local revenue for various programs • (\$495,423) decrease in contract fees for billings for Special Education • (\$207,624) decrease in registration fees for Sheltered Institute • (\$159,929) decrease in contract fees for Alternative Education Safe Schools grant • (\$27,964) decrease in fees for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2014-15 First Interim Budget
December 10, 2014

EXPENDITURES	
(5) Certificated Salaries	<p>Decreased by a net of (\$773,238) due to the following:</p> <ul style="list-style-type: none"> • \$144,938 increase for vacant and new positions that are projected to be filled this year • \$117,480 increase for substitutes and various other changes • (\$618,947) decrease due to reduction in certificated positions that will not be filled due to attrition from retirements and resignations • (\$266,727) decrease for (July-December) salary savings for unfilled positions budgeted for the whole year • (\$149,982) decrease for staffing changes due to reassignments and classroom changes due to enrollment
(6) Classified Salaries	<p>Decreased by a net of (\$402,565) due to the following:</p> <ul style="list-style-type: none"> • \$557,415 increase for new vacant positions that are projected to be filled this year • (\$523,071) decrease for (July-December) salary savings for unfilled positions budgeted for the whole year • (\$315,209) decrease for eliminated management positions • (\$121,700) decrease for substitutes and various other changes for various programs
(7) Employee Benefits	<p>Decreased by a net of (\$719,285) due to the following:</p> <ul style="list-style-type: none"> • \$294,977 increase for benefits for vacant and new positions budgeted to be filled during the year • (\$596,931) decrease for benefits for closed positions • (\$417,331) decrease for (July-December) benefit savings for unfilled positions budgeted for the whole year
(8) Books and Supplies	<p>Increased by a net of \$906,010 due to the following:</p> <ul style="list-style-type: none"> • \$1,220,226 increase in instructional materials and supplies for various programs • \$1,086,476 increase in equipment for various programs • \$58,982 increase in textbooks and other books for various programs • (\$1,459,674) decrease for holding accounts for various programs awaiting program guidelines
(9) Services, Other Operating Expenses	<p>Increased by a net of \$276,305 due to the following:</p> <ul style="list-style-type: none"> • \$737,231 increase in pass through sub-agreements for grants and categorical programs • \$250,043 increase for various miscellaneous operating expenses for all programs • \$192,500 increase in contracts for California Math & Science Partnership program • \$119,880 increase in rents and leases • (\$805,112) decrease in contracts for Early Intervention for School Success (EISS) • (\$218,237) decrease contracts for Early Learning grant

ORANGE COUNTY DEPARTMENT OF EDUCATION
2014-15 First Interim Budget
December 10, 2014

(10) Capital Outlay	Decreased by a net of (\$70,453) due to the following: <ul style="list-style-type: none"> • \$20,000 increase for improvement of sites and buildings for various programs • (\$90,453) decrease for new and replacement equipment for various programs
(11) Other Outgo	Increased by a net of \$1,667,058 due to the following: <ul style="list-style-type: none"> • \$1,714,450 increase in payments to districts for Medi-Cal Administrative Activities (MAA) due to deferred payments from prior years • (\$47,392) decrease in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp)
(12) Indirect Costs	Increased by a net of \$3,171 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 \$35,951 due to the following: <ul style="list-style-type: none"> • \$35,951 increase for contribution to the Child Development Fund due to the reduction in funding
(14) Ending Balance	The total projected General ending fund balance is \$94,878,892 \$17,095,810 designated as the Reserve for Economic Uncertainties. <ul style="list-style-type: none"> • \$58,954,284 designated as Legally Restricted for programs. Of that amount \$6,342,826 is the Reserve amount for the Alternative Education program • \$18,758,798 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 \$17,095,810

Orange County Department of Education
2014-15 First Interim -vs- 2014-15 Adopted Budget

11/13/2014 Revenue	2014-15 Adopted Budget (AB)		2014-15 First Interim Budget (FI)		2014-15 FI vs 2014-15 AB Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
	Total	Total	Total	Total	Total	Total	
LCFF/Revenue Limit	86,826,693	7,072,956	93,899,649	81,501,185	7,069,241	88,570,426	(5,329,223)
Federal	233,252	16,671,892	16,905,144	2,011,412	17,058,818	19,070,230	2,165,086
Other State	2,729,599	9,556,826	12,286,425	2,796,709	9,803,294	12,600,003	313,578
Local Revenue	35,232,984	37,753,139	72,986,123	35,220,172	37,236,674	72,456,846	(529,277)
Total Revenue	125,022,528	71,054,813	196,077,341	121,529,478	71,168,027	192,697,505	(3,379,836)
Expenditures							
Certificated	35,226,025	18,171,991	53,398,016	34,664,456	17,960,322	52,624,778	(773,238)
Classified	28,508,271	22,339,367	50,847,638	28,620,127	21,824,946	50,445,073	(402,565)
Benefits	21,932,420	15,227,900	37,160,320	21,684,192	14,756,843	36,441,035	(719,285)
Books and Supplies	4,710,848	4,599,569	9,310,417	5,276,887	4,939,540	10,216,427	906,010
Services	20,387,685	11,177,842	31,565,527	19,719,531	12,122,301	31,841,832	276,305
Capital Outlay	2,027,678	167,086	2,194,764	1,962,214	162,097	2,124,311	(70,453)
Other Outgo	11,571,075	1,111,042	12,682,117	13,238,550	1,110,625	14,349,175	1,667,058
Transfers of Indirect	(6,873,450)	5,852,485	(1,020,965)	(6,818,125)	5,793,989	(1,024,136)	(3,171)
Total Expenditures	117,490,552	78,647,282	196,137,834	118,347,832	78,670,663	197,018,495	880,661
Excess/Deficiency	7,531,976	(7,592,469)	(60,493)	3,181,646	(7,502,636)	(4,320,990)	(4,260,497)
Transfers In	-	-	-	-	-	-	-
Transfers Out	(699,937)	(980,735)	(1,680,672)	(735,888)	(980,735)	(1,716,623)	(35,951)
Other Sources	-	-	-	-	-	-	-
Contributions	(7,219,877)	7,219,877	-	(7,171,486)	7,171,486	-	(48,391)
All Other Sources	(7,919,814)	6,239,142	(1,680,672)	(7,907,374)	6,190,751	(1,716,623)	(35,951)
Net Increase or							
Decrease in Fund	(387,838)	(1,353,327)	(1,741,165)	(4,725,728)	(1,311,885)	(6,037,613)	(4,296,448)
Beginning Balance	80,845,822	20,070,683	100,916,505	80,845,822	20,070,683	100,916,505	-
Audit Adjustment	-	-	-	-	-	-	-
Ending Balance	80,457,984	18,717,356	99,175,340	76,120,094	18,758,798	94,878,892	(4,296,448)

Bf

2014-15 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)
A. REVENUES								
1) LCFF Sources		8010-8099	93,899,649.00	93,899,649.00	16,048,298.10	88,570,426.00	(5,329,223.00)	-5.7%
2) Federal Revenue		8100-8299	16,905,144.00	16,905,144.00	2,204,561.96	19,070,230.00	2,165,086.00	12.8%
3) Other State Revenue		8300-8599	12,286,425.00	12,286,425.00	8,906,480.50	12,600,003.00	313,578.00	2.6%
4) Other Local Revenue		8600-8799	72,986,123.00	72,986,123.00	14,054,324.91	72,456,846.00	(529,277.00)	-0.7%
5) TOTAL, REVENUES			196,077,341.00	196,077,341.00	41,213,665.47	192,697,505.00		
B. EXPENDITURES								
5) Certificated Salaries		1000-1999	53,398,016.00	53,398,016.00	18,249,805.84	52,624,778.00	773,238.00	1.4%
6) Classified Salaries		2000-2999	50,847,638.00	50,847,638.00	16,323,518.05	50,445,073.00	402,565.00	0.8%
7) Employee Benefits		3000-3999	37,160,320.00	37,160,320.00	14,300,077.09	36,441,035.00	719,285.00	1.9%
8) Books and Supplies		4000-4999	9,310,417.00	9,310,417.00	1,725,445.79	10,216,427.00	(906,010.00)	-9.7%
9) Services and Other Operating Expenditures		5000-5999	31,565,527.00	31,565,527.00	7,468,634.26	31,841,832.00	(276,305.00)	-0.9%
10) Capital Outlay		6000-6999	2,194,764.00	2,194,764.00	175,343.94	2,124,311.00	70,453.00	3.2%
11) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,682,117.00	12,682,117.00	486,426.63	14,349,175.00	(1,667,058.00)	-13.1%
12) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,020,965.00)	(1,020,965.00)	(107,944.60)	(1,024,136.00)	3,171.00	-0.3%
9) TOTAL, EXPENDITURES			196,137,834.00	196,137,834.00	58,621,307.00	197,018,495.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(60,493.00)	(60,493.00)	(17,407,641.53)	(4,320,990.00)		
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	1,680,672.00	1,680,672.00	0.00	1,716,623.00	(35,951.00)	-2.1%
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			(1,680,672.00)	(1,680,672.00)	0.00	(1,716,623.00)		

BS

2014-15 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,741,165.00)	(1,741,165.00)	(17,407,641.53)	(6,037,613.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,916,505.00	100,916,505.00		100,916,505.00	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)			100,916,505.00	100,916,505.00		100,916,505.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,916,505.00	100,916,505.00		100,916,505.00		
14 2) Ending Balance, June 30 (E + F1e)			99,175,340.00	99,175,340.00		94,878,892.00		
15 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			18,717,356.00	18,717,356.00		18,758,798.00		
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	64,240,509.00	64,240,509.00		58,954,284.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	16,147,475.00	16,147,475.00		17,095,810.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	34,964,703.00	34,964,703.00	12,263,519.96	26,711,949.00	(8,252,754.00)	-23.6%
Education Protection Account State Aid - Current Year		8012	737,200.00	737,200.00	624,184.00	673,000.00	(64,200.00)	-8.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	561,233.00	561,233.00	0.00	549,293.00	(11,940.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	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	70,896,752.00	70,896,752.00	0.00	76,457,173.00	5,560,421.00	7.8%
Unsecured Roll Taxes		8042	2,612,327.00	2,612,327.00	2,110,437.81	2,766,904.00	154,577.00	5.9%
Prior Years' Taxes		8043	1,819,739.00	1,819,739.00	1,657,315.42	1,707,783.00	(111,956.00)	-6.2%
Supplemental Taxes		8044	1,717,867.00	1,717,867.00	844,968.06	1,406,334.00	(311,533.00)	-18.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,509,334.00	3,509,334.00	(298,281.33)	2,881,543.00	(627,791.00)	-17.9%
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			116,819,155.00	116,819,155.00	17,202,143.92	113,153,979.00	(3,665,176.00)	-3.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(302,569.00)	(302,569.00)	0.00	(366,769.00)	(64,200.00)	21.2%
All Other LCFF Transfers - Current Year	All Other	8091	(737,200.00)	(737,200.00)	0.00	(673,000.00)	64,200.00	-8.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(21,879,737.00)	(21,879,737.00)	(1,153,845.82)	(23,543,784.00)	(1,664,047.00)	7.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			93,899,649.00	93,899,649.00	16,048,298.10	88,570,426.00	(5,329,223.00)	-5.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,444,751.00	1,444,751.00	0.00	1,444,751.00	0.00	0.0%
Special Education Discretionary Grants		8182	226,780.00	226,780.00	19,088.46	226,780.00	0.00	0.0%
Child Nutrition Programs		8220	270,000.00	270,000.00	0.00	270,000.00	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	2,340,813.00	2,340,813.00	23,789.61	2,365,944.00	25,131.00	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	3,902,754.00	3,902,754.00	600,365.24	3,744,777.00	(157,977.00)	-4.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	3,075,329.00	3,075,329.00	469,625.75	3,109,959.00	34,630.00	1.1%
NCLB: Title II, Part A, Teacher Quality	4035	8290	76,228.00	76,228.00	11,336.21	75,779.00	(449.00)	-0.6%

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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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	164.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	252,930.00	252,930.00	49,963.08	252,629.00	(301.00)	-0.1%
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	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290	473,000.00	473,000.00	65,157.18	464,806.00	(8,194.00)	-1.7%
Vocational and Applied Technology Education	3500-3699	8290	68,285.00	68,285.00	0.00	76,569.00	8,284.00	12.1%
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	4,774,274.00	4,774,274.00	965,072.43	7,038,236.00	2,263,962.00	47.4%
TOTAL, FEDERAL REVENUE			16,905,144.00	16,905,144.00	2,204,561.96	19,070,230.00	2,165,086.00	12.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	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	0.00	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	0.00	22,500.00	0.00	0.0%
Mandated Costs Reimbursements		8550	991,857.00	991,857.00	0.00	991,857.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	2,110,699.00	2,110,699.00	167,379.90	2,248,325.00	135,626.00	6.4%
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%
School Based Coordination Program	7250	8590	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%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	741,410.00	741,410.00	855,483.34	740,877.00	(533.00)	-0.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	37,925.00	37,925.00	0.00	37,925.00	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	8,382,034.00	8,382,034.00	7,883,617.26	8,560,519.00	178,485.00	2.1%
TOTAL, OTHER STATE REVENUE			12,286,425.00	12,286,425.00	8,906,480.50	12,600,003.00	313,578.00	2.6%

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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)
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	1,606,000.00	1,606,000.00	(75,818.93)	1,606,000.00	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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Sale of Publications								
		8632	210,004.00	210,004.00	111,770.87	187,474.00	(22,530.00)	-10.7%
Food Service Sales								
		8634	264,500.00	264,500.00	80,833.09	264,500.00	0.00	0.0%
All Other Sales								
		8639	13,200.00	13,200.00	0.00	13,200.00	0.00	0.0%
Leases and Rentals								
		8650	17,521.00	17,521.00	2,701.50	17,521.00	0.00	0.0%
Interest								
		8660	270,451.00	270,451.00	93,562.79	374,251.00	103,800.00	38.4%
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	36,220,516.00	36,220,516.00	9,226,244.83	35,540,994.00	(679,522.00)	-1.9%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	3,641,074.00	3,641,074.00	780,727.18	3,429,586.00	(211,488.00)	-5.8%
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	4,456,702.00	4,456,702.00	742,731.54	4,737,165.00	280,463.00	6.3%
Tuition								
		8710	26,271,727.00	26,271,727.00	3,091,572.24	26,271,727.00	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			72,986,123.00	72,986,123.00	14,054,324.91	72,456,846.00	(529,277.00)	-0.7%
TOTAL, REVENUES			196,077,341.00	196,077,341.00	41,213,665.47	192,697,505.00	(3,379,836.00)	-1.7%

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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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	37,224,590.00	37,224,590.00	13,140,248.11	37,041,197.00	183,393.00	0.5%
Certificated Pupil Support Salaries		1200	2,634,977.00	2,634,977.00	856,332.67	2,567,858.00	67,119.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	11,021,500.00	11,021,500.00	3,454,005.87	10,545,591.00	475,909.00	4.3%
Other Certificated Salaries		1900	2,516,949.00	2,516,949.00	799,219.19	2,470,132.00	46,817.00	1.9%
TOTAL, CERTIFICATED SALARIES			53,398,016.00	53,398,016.00	18,249,805.84	52,624,778.00	773,238.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,214,330.00	13,214,330.00	3,970,879.16	12,861,140.00	353,190.00	2.7%
Classified Support Salaries		2200	3,386,767.00	3,386,767.00	1,070,442.75	3,387,141.00	(374.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	19,670,837.00	19,670,837.00	6,384,367.07	19,546,573.00	124,264.00	0.6%
Clerical, Technical and Office Salaries		2400	14,233,532.00	14,233,532.00	4,777,801.99	14,320,560.00	(87,028.00)	-0.6%
Other Classified Salaries		2900	342,172.00	342,172.00	120,027.08	329,659.00	12,513.00	3.7%
TOTAL, CLASSIFIED SALARIES			50,847,638.00	50,847,638.00	16,323,518.05	50,445,073.00	402,565.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,453,681.00	4,453,681.00	1,501,929.37	4,386,456.00	67,225.00	1.5%
PERS		3201-3202	5,859,421.00	5,859,421.00	1,887,339.14	5,852,950.00	6,471.00	0.1%
OASDI/Medicare/Alternative		3301-3302	1,580,151.00	1,580,151.00	506,512.70	1,576,369.00	3,782.00	0.2%
Health and Welfare Benefits		3401-3402	22,887,947.00	22,887,947.00	9,455,987.04	22,222,620.00	665,327.00	2.9%
Unemployment Insurance		3501-3502	102,292.00	102,292.00	22,527.12	102,065.00	227.00	0.2%
Workers' Compensation		3601-3602	2,094,303.00	2,094,303.00	1,185,482.94	2,082,645.00	11,658.00	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	(502.47)	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(335,485.30)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	182,525.00	182,525.00	76,286.55	217,930.00	(35,405.00)	-19.4%
TOTAL, EMPLOYEE BENEFITS			37,180,320.00	37,180,320.00	14,300,077.09	36,441,035.00	719,285.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	135,171.00	135,171.00	57,820.90	194,391.00	(59,220.00)	-43.8%
Books and Other Reference Materials		4200	264,893.00	264,893.00	47,299.23	264,655.00	238.00	0.1%
Materials and Supplies		4300	7,549,646.00	7,549,646.00	1,468,809.96	7,310,198.00	239,448.00	3.2%
Noncapitalized Equipment		4400	924,196.00	924,196.00	28,476.54	2,051,172.00	(1,126,976.00)	-121.9%
Food		4700	436,511.00	436,511.00	123,039.16	396,011.00	40,500.00	9.3%
TOTAL, BOOKS AND SUPPLIES			9,310,417.00	9,310,417.00	1,725,445.79	10,216,427.00	(906,010.00)	-9.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,396,844.00	9,396,844.00	887,232.86	10,134,075.00	(737,231.00)	-7.8%
Travel and Conferences		5200	1,541,111.00	1,541,111.00	384,276.30	1,652,014.00	(110,903.00)	-7.2%
Dues and Memberships		5300	208,003.00	208,003.00	111,595.32	203,727.00	4,276.00	2.1%
Insurance		5400-5450	509,400.00	509,400.00	435,186.14	521,260.00	(11,860.00)	-2.3%
Operations and Housekeeping Services		5500	1,206,269.00	1,206,269.00	536,633.36	1,218,013.00	(11,744.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,734,108.00	8,734,108.00	3,297,457.31	8,848,700.00	(114,592.00)	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,550.00)	(24,550.00)	(10,891.00)	(24,850.00)	300.00	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	9,007,191.00	9,007,191.00	1,557,010.11	8,289,250.00	717,941.00	8.0%
Communications		5900	987,151.00	987,151.00	270,133.86	999,643.00	(12,492.00)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,565,527.00	31,565,527.00	7,468,634.26	31,841,832.00	(276,305.00)	-0.9%

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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)
CAPITAL OUTLAY								
Land		6100	10,000.00	10,000.00	21,898.75	30,000.00	(20,000.00)	-200.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	194,336.00	194,336.00	1,340.82	194,336.00	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	1,694,200.00	1,694,200.00	86,873.84	1,597,800.00	96,400.00	5.7%
Equipment Replacement		6500	296,228.00	296,228.00	65,230.53	302,175.00	(5,947.00)	-2.0%
TOTAL, CAPITAL OUTLAY			2,194,764.00	2,194,764.00	175,343.94	2,124,311.00	70,453.00	3.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	11,548,551.00	11,548,551.00	(245,576.23)	11,501,576.00	46,975.00	0.4%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit 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	386,546.00	386,546.00	(0.35)	386,129.00	417.00	0.1%
All Other Transfers		7281-7283	0.00	0.00	0.00	1,714,450.00	(1,714,450.00)	New
All Other Transfers Out to All Others		7299	724,496.00	724,496.00	724,495.21	724,496.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,746.00	4,746.00	1,581.84	4,746.00	0.00	0.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	5,928.16	17,778.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,682,117.00	12,682,117.00	486,426.63	14,349,175.00	(1,667,058.00)	-13.1%
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	(1,020,965.00)	(1,020,965.00)	(107,944.60)	(1,024,136.00)	3,171.00	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,020,965.00)	(1,020,965.00)	(107,944.60)	(1,024,136.00)	3,171.00	-0.3%
TOTAL, EXPENDITURES			196,137,834.00	196,137,834.00	58,621,307.00	197,018,495.00	(880,661.00)	-0.4%

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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)
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	699,937.00	699,937.00	0.00	735,888.00	(35,951.00)	-5.1%
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			1,680,672.00	1,680,672.00	0.00	1,716,623.00	(35,951.00)	-2.1%
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)			(1,680,672.00)	(1,680,672.00)	0.00	(1,716,623.00)	35,951.00	2.1%

B12

Resource	Description	2014-15 Projected Year Totals
5640	Medi-Cal Billing Option	2,411,419.00
6300	Lottery: Instructional Materials	916,534.00
6355	ROCP: Direct Support Professional Training	14,055.00
6500	Special Education	2,325,490.00
6512	Special Ed: Mental Health Services	496,700.00
7240	Transportation: Special Education (Severely	190,274.00
7400	Quality Education Investment Act	2,037.00
7810	Other Restricted State	21,195.00
8150	Ongoing & Major Maintenance Account (RM,	4,417,609.00
9010	Other Restricted Local	7,963,485.00
Total, Restricted Balance		18,758,798.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	86,826,693.00	86,826,693.00	16,048,298.10	81,501,185.00	(5,325,508.00)	-6.1%
2) Federal Revenue		8100-8299	233,252.00	233,252.00	(17,458.39)	2,011,412.00	1,778,160.00	762.3%
3) Other State Revenue		8300-8599	2,729,599.00	2,729,599.00	88,941.47	2,796,709.00	67,110.00	2.5%
4) Other Local Revenue		8600-8799	35,232,984.00	35,232,984.00	5,115,119.26	35,220,172.00	(12,812.00)	0.0%
5) TOTAL, REVENUES			125,022,528.00	125,022,528.00	21,234,900.44	121,529,478.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,226,025.00	35,226,025.00	12,440,207.67	34,664,456.00	561,569.00	1.6%
2) Classified Salaries		2000-2999	28,508,271.00	28,508,271.00	9,652,325.35	28,620,127.00	(111,856.00)	-0.4%
3) Employee Benefits		3000-3999	21,932,420.00	21,932,420.00	9,673,406.55	21,684,192.00	248,228.00	1.1%
4) Books and Supplies		4000-4999	4,710,848.00	4,710,848.00	1,169,631.14	5,276,887.00	(566,039.00)	-12.0%
5) Services and Other Operating Expenditures		5000-5999	20,387,685.00	20,387,685.00	6,409,119.34	19,719,531.00	668,154.00	3.3%
6) Capital Outlay		6000-6999	2,027,678.00	2,027,678.00	175,343.94	1,962,214.00	65,464.00	3.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,571,075.00	11,571,075.00	(238,068.23)	13,238,550.00	(1,667,475.00)	-14.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,873,450.00)	(6,873,450.00)	(287,076.78)	(6,818,125.00)	(55,325.00)	0.8%
9) TOTAL, EXPENDITURES			117,490,552.00	117,490,552.00	38,994,888.98	118,347,832.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,531,976.00	7,531,976.00	(17,759,988.54)	3,181,646.00		
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	699,937.00	699,937.00	0.00	735,888.00	(35,951.00)	-5.1%
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	(7,219,877.00)	(7,219,877.00)	(6,357.35)	(7,171,486.00)	48,391.00	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,919,814.00)	(7,919,814.00)	(6,357.35)	(7,907,374.00)		

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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(387,838.00)	(387,838.00)	(17,766,345.89)	(4,725,728.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,845,822.00	80,845,822.00		80,845,822.00	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)			80,845,822.00	80,845,822.00		80,845,822.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,845,822.00	80,845,822.00		80,845,822.00		
2) Ending Balance, June 30 (E + F1e)			80,457,984.00	80,457,984.00		76,120,094.00		
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	64,240,509.00	64,240,509.00		58,954,284.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	16,147,475.00	16,147,475.00		17,095,810.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	34,964,703.00	34,964,703.00	12,263,519.98	26,711,949.00	(8,252,754.00)	-23.6%
Education Protection Account State Aid - Current Year		8012	737,200.00	737,200.00	624,184.00	673,000.00	(64,200.00)	-8.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	561,233.00	561,233.00	0.00	549,293.00	(11,940.00)	-2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	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	70,896,752.00	70,896,752.00	0.00	76,457,173.00	5,560,421.00	7.8%
Unsecured Roll Taxes		8042	2,612,327.00	2,612,327.00	2,110,437.81	2,766,904.00	154,577.00	5.9%
Prior Years' Taxes		8043	1,819,739.00	1,819,739.00	1,657,315.42	1,707,783.00	(111,956.00)	-6.2%
Supplemental Taxes		8044	1,717,867.00	1,717,867.00	844,968.06	1,406,334.00	(311,533.00)	-18.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,509,334.00	3,509,334.00	(298,281.33)	2,881,543.00	(627,791.00)	-17.9%
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			116,819,155.00	116,819,155.00	17,202,143.92	113,153,979.00	(3,665,176.00)	-3.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(302,569.00)	(302,569.00)	0.00	(366,769.00)	(64,200.00)	21.2%
All Other LCFF Transfers - Current Year	All Other	8091	(737,200.00)	(737,200.00)	0.00	(673,000.00)	64,200.00	-8.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(28,952,693.00)	(28,952,693.00)	(1,153,845.82)	(30,613,025.00)	(1,660,332.00)	5.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			86,826,693.00	86,826,693.00	16,048,298.10	81,501,185.00	(5,325,508.00)	-6.1%
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		
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	227,252.00	227,252.00	5,669.61	200,728.00	(26,524.00)	-11.7%
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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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						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	6,000.00	6,000.00	(23,128.00)	1,810,684.00	1,804,684.00	30078.1%
TOTAL, FEDERAL REVENUE			233,252.00	233,252.00	(17,458.39)	2,011,412.00	1,778,160.00	762.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	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	991,857.00	991,857.00	0.00	991,857.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,667,712.00	1,667,712.00	80,843.91	1,723,468.00	55,756.00	3.3%
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%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	8230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	70,030.00	70,030.00	8,097.56	81,384.00	11,354.00	16.2%
TOTAL, OTHER STATE REVENUE			2,729,599.00	2,729,599.00	88,941.47	2,796,709.00	67,110.00	2.5%

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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)
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	0.00	0.00	(84,603.79)	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Sale of Publications		8632	95,004.00	95,004.00	49,674.87	72,474.00	(22,530.00)	-23.7%
Food Service Sales		8634	253,000.00	253,000.00	84,426.12	253,000.00	0.00	0.0%
All Other Sales		8639	13,200.00	13,200.00	0.00	13,200.00	0.00	0.0%
Leases and Rentals		8650	17,521.00	17,521.00	2,701.50	17,521.00	0.00	0.0%
Interest		8660	270,451.00	270,451.00	93,562.79	374,251.00	103,800.00	38.4%
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	5,496,063.00	5,496,063.00	725,477.22	5,496,844.00	781.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	3,040,353.00	3,040,353.00	637,014.80	2,796,565.00	(243,788.00)	-8.0%
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	2,335,776.00	2,335,776.00	645,564.44	2,484,701.00	148,925.00	6.4%
Tuition								
		8710	23,709,616.00	23,709,616.00	2,961,301.31	23,709,616.00	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						
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			35,232,984.00	35,232,984.00	5,115,119.26	35,220,172.00	(12,812.00)	0.0%
TOTAL, REVENUES			125,022,528.00	125,022,528.00	21,234,900.44	121,529,478.00	(3,493,050.00)	-2.8%

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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)
Certificated Teachers' Salaries		1100	27,689,582.00	27,689,582.00	10,096,576.88	27,473,801.00	215,781.00	0.8%
Certificated Pupil Support Salaries		1200	119,841.00	119,841.00	28,816.67	120,849.00	(1,008.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,256,536.00	7,256,536.00	2,273,042.34	6,893,665.00	362,871.00	5.0%
Other Certificated Salaries		1900	160,066.00	160,066.00	41,771.78	176,141.00	(16,075.00)	-10.0%
TOTAL, CERTIFICATED SALARIES			35,226,025.00	35,226,025.00	12,440,207.67	34,664,456.00	561,569.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,340,212.00	3,340,212.00	1,020,544.64	3,338,129.00	2,083.00	0.1%
Classified Support Salaries		2200	1,037,150.00	1,037,150.00	377,458.87	1,130,102.00	(92,952.00)	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	13,833,670.00	13,833,670.00	4,683,376.14	13,698,672.00	134,998.00	1.0%
Clerical, Technical and Office Salaries		2400	10,209,252.00	10,209,252.00	3,545,704.67	10,364,583.00	(155,331.00)	-1.5%
Other Classified Salaries		2900	87,987.00	87,987.00	25,241.03	88,641.00	(654.00)	-0.7%
TOTAL, CLASSIFIED SALARIES			28,508,271.00	28,508,271.00	9,652,325.35	28,620,127.00	(111,856.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,960,599.00	2,960,599.00	1,028,414.17	2,909,196.00	51,403.00	1.7%
PERS		3201-3202	3,381,017.00	3,381,017.00	1,102,725.80	3,399,278.00	(18,261.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	961,016.00	961,016.00	325,964.88	963,833.00	(2,817.00)	-0.3%
Health and Welfare Benefits		3401-3402	13,170,784.00	13,170,784.00	6,552,238.56	12,931,312.00	239,472.00	1.8%
Unemployment Insurance		3501-3502	81,888.00	81,888.00	16,358.16	81,793.00	95.00	0.1%
Workers' Compensation		3601-3602	1,277,894.00	1,277,894.00	935,659.36	1,277,564.00	330.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	(502.47)	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(335,485.30)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	99,222.00	99,222.00	48,033.39	121,216.00	(21,994.00)	-22.2%
TOTAL, EMPLOYEE BENEFITS			21,932,420.00	21,932,420.00	9,673,406.55	21,684,192.00	248,228.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	73,300.00	73,300.00	(207.20)	73,300.00	0.00	0.0%
Books and Other Reference Materials		4200	102,642.00	102,642.00	33,022.29	102,354.00	288.00	0.3%
Materials and Supplies		4300	3,672,465.00	3,672,465.00	1,067,539.75	4,287,392.00	(614,927.00)	-16.7%
Noncapitalized Equipment		4400	716,941.00	716,941.00	19,997.88	708,841.00	8,100.00	1.1%
Food		4700	145,500.00	145,500.00	49,278.42	105,000.00	40,500.00	27.8%
TOTAL, BOOKS AND SUPPLIES			4,710,848.00	4,710,848.00	1,169,631.14	5,276,887.00	(566,039.00)	-12.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,677,518.00	3,677,518.00	861,328.34	3,677,518.00	0.00	0.0%
Travel and Conferences		5200	917,017.00	917,017.00	187,469.99	952,875.00	(35,858.00)	-3.9%
Dues and Memberships		5300	199,483.00	199,483.00	109,193.40	195,571.00	3,912.00	2.0%
Insurance		5400-5450	509,400.00	509,400.00	435,186.14	521,260.00	(11,860.00)	-2.3%
Operations and Housekeeping Services		5500	1,018,100.00	1,018,100.00	466,159.36	1,023,954.00	(5,854.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,813,842.00	7,813,842.00	3,133,196.99	7,884,228.00	(70,386.00)	-0.9%
Transfers of Direct Costs		5710	(459,485.00)	(459,485.00)	(94,974.38)	(554,679.00)	95,194.00	-20.7%
Transfers of Direct Costs - Interfund		5750	(24,550.00)	(24,550.00)	(10,891.00)	(24,850.00)	300.00	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	5,902,067.00	5,902,067.00	1,093,023.19	5,202,133.00	699,934.00	11.9%
Communications		5900	834,293.00	834,293.00	229,427.31	841,521.00	(7,228.00)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,387,685.00	20,387,685.00	6,409,119.34	19,719,531.00	668,154.00	3.3%

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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)
CAPITAL OUTLAY								
Land		6100	10,000.00	10,000.00	21,898.75	30,000.00	(20,000.00)	-200.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	39,750.00	39,750.00	1,340.82	39,750.00	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	1,683,200.00	1,683,200.00	86,873.84	1,594,800.00	88,400.00	5.3%
Equipment Replacement		6500	294,728.00	294,728.00	65,230.53	297,664.00	(2,936.00)	-1.0%
TOTAL, CAPITAL OUTLAY			2,027,678.00	2,027,678.00	175,343.94	1,962,214.00	65,464.00	3.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	11,548,551.00	11,548,551.00	(245,576.23)	11,501,576.00	46,975.00	0.4%
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	0.00	0.00	0.00	1,714,450.00	(1,714,450.00)	New
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	1,581.84	4,746.00	0.00	0.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	5,926.16	17,778.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,571,075.00	11,571,075.00	(238,068.23)	13,238,550.00	(1,667,475.00)	-14.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,852,485.00)	(5,852,485.00)	(179,132.18)	(5,793,989.00)	(58,496.00)	1.0%
Transfers of Indirect Costs - Interfund		7350	(1,020,965.00)	(1,020,965.00)	(107,944.60)	(1,024,136.00)	3,171.00	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,873,450.00)	(6,873,450.00)	(287,076.78)	(6,818,125.00)	(55,325.00)	0.8%
TOTAL, EXPENDITURES			117,490,552.00	117,490,552.00	38,994,888.98	118,347,832.00	(857,280.00)	-0.7%

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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)
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	699,937.00	699,937.00	0.00	735,888.00	(35,951.00)	-5.1%
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			699,937.00	699,937.00	0.00	735,888.00	(35,951.00)	-5.1%
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	(2,604,353.00)	(2,604,353.00)	(6,357.35)	(2,598,102.00)	6,251.00	-0.2%
Contributions from Restricted Revenues		8990	(4,615,524.00)	(4,615,524.00)	0.00	(4,573,384.00)	42,140.00	-0.9%
(e) TOTAL, CONTRIBUTIONS			(7,219,877.00)	(7,219,877.00)	(6,357.35)	(7,171,486.00)	48,391.00	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(7,919,814.00)	(7,919,814.00)	(6,357.35)	(7,907,374.00)	12,440.00	-0.2%

Bal

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	7,072,956.00	7,072,956.00	0.00	7,069,241.00	(3,715.00)	-0.1%
2) Federal Revenue		8100-8299	16,671,892.00	16,671,892.00	2,222,020.35	17,058,818.00	386,926.00	2.3%
3) Other State Revenue		8300-8599	9,556,826.00	9,556,826.00	8,817,539.03	9,803,294.00	246,468.00	2.6%
4) Other Local Revenue		8600-8799	37,753,139.00	37,753,139.00	8,939,205.65	37,236,674.00	(516,465.00)	-1.4%
5) TOTAL, REVENUES			71,054,813.00	71,054,813.00	19,978,765.03	71,168,027.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,171,991.00	18,171,991.00	5,809,598.17	17,960,322.00	211,669.00	1.2%
2) Classified Salaries		2000-2999	22,339,367.00	22,339,367.00	6,671,192.70	21,824,946.00	514,421.00	2.3%
3) Employee Benefits		3000-3999	15,227,900.00	15,227,900.00	4,626,670.54	14,756,843.00	471,057.00	3.1%
4) Books and Supplies		4000-4999	4,599,569.00	4,599,569.00	555,814.65	4,939,540.00	(339,971.00)	-7.4%
5) Services and Other Operating Expenditures		5000-5999	11,177,842.00	11,177,842.00	1,059,514.92	12,122,301.00	(944,459.00)	-8.4%
6) Capital Outlay		6000-6999	167,086.00	167,086.00	0.00	162,097.00	4,989.00	3.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,111,042.00	1,111,042.00	724,494.86	1,110,625.00	417.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,852,485.00	5,852,485.00	179,132.18	5,793,989.00	58,496.00	1.0%
9) TOTAL, EXPENDITURES			78,647,282.00	78,647,282.00	19,626,418.02	78,670,663.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,592,469.00)	(7,592,469.00)	352,347.01	(7,502,636.00)		
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	7,219,877.00	7,219,877.00	6,357.35	7,171,486.00	(48,391.00)	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,239,142.00	6,239,142.00	6,357.35	6,190,751.00		

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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,353,327.00)	(1,353,327.00)	358,704.36	(1,311,885.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,070,683.00	20,070,683.00		20,070,683.00	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)			20,070,683.00	20,070,683.00		20,070,683.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,070,683.00	20,070,683.00		20,070,683.00		
2) Ending Balance, June 30 (E + F1e)			18,717,356.00	18,717,356.00		18,758,798.00		
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			18,717,356.00	18,717,356.00		18,758,798.00		
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		

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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)
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	7,072,956.00	7,072,956.00	0.00	7,069,241.00	(3,715.00)	-0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,072,956.00	7,072,956.00	0.00	7,069,241.00	(3,715.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,444,751.00	1,444,751.00	0.00	1,444,751.00	0.00	0.0%
Special Education Discretionary Grants		8182	226,780.00	226,780.00	19,088.46	226,780.00	0.00	0.0%
Child Nutrition Programs		8220	270,000.00	270,000.00	0.00	270,000.00	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	2,113,561.00	2,113,561.00	18,120.00	2,165,216.00	51,655.00	2.4%
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	3,902,754.00	3,902,754.00	600,365.24	3,744,777.00	(157,977.00)	-4.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	3,075,329.00	3,075,329.00	469,625.75	3,109,959.00	34,630.00	1.1%
NCLB: Title II, Part A, Teacher Quality	4035	8290	76,228.00	76,228.00	11,336.21	75,779.00	(449.00)	-0.6%

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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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	164.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	252,930.00	252,930.00	49,963.08	252,629.00	(301.00)	-0.1%
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	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290	473,000.00	473,000.00	65,157.18	464,806.00	(8,194.00)	-1.7%
Vocational and Applied Technology Education	3500-3699	8290	68,285.00	68,285.00	0.00	76,569.00	8,284.00	12.1%
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	4,768,274.00	4,768,274.00	988,200.43	5,227,552.00	459,278.00	9.6%
TOTAL, FEDERAL REVENUE			16,671,892.00	16,671,892.00	2,222,020.35	17,058,818.00	386,926.00	2.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	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	0.00	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	0.00	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	442,987.00	442,987.00	86,535.99	522,857.00	79,870.00	18.0%
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%
School Based Coordination Program	7250	8590	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%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	741,410.00	741,410.00	855,483.34	740,877.00	(533.00)	-0.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	37,925.00	37,925.00	0.00	37,925.00	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	8,312,004.00	8,312,004.00	7,875,519.70	8,479,135.00	167,131.00	2.0%
TOTAL, OTHER STATE REVENUE			9,556,826.00	9,556,826.00	8,817,539.03	9,803,294.00	246,468.00	2.6%

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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)
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	1,606,000.00	1,606,000.00	8,784.86	1,606,000.00	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	115,000.00	115,000.00	62,096.00	115,000.00	0.00	0.0%
Food Service Sales		8634	11,500.00	11,500.00	(3,593.03)	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	30,724,453.00	30,724,453.00	8,500,767.41	30,044,150.00	(680,303.00)	-2.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	600,721.00	600,721.00	143,712.38	633,021.00	32,300.00	5.4%
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	2,120,926.00	2,120,926.00	97,167.10	2,252,464.00	131,538.00	6.2%
Tuition		8710	2,562,111.00	2,562,111.00	130,270.93	2,562,111.00	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			37,753,139.00	37,753,139.00	8,939,205.65	37,236,674.00	(516,465.00)	-1.4%
TOTAL, REVENUES			71,054,813.00	71,054,813.00	19,978,765.03	71,168,027.00	113,214.00	0.2%

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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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,535,008.00	9,535,008.00	3,043,671.23	9,567,396.00	(32,388.00)	-0.3%
Certificated Pupil Support Salaries		1200	2,515,136.00	2,515,136.00	827,516.00	2,447,009.00	68,127.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,764,964.00	3,764,964.00	1,180,963.53	3,651,926.00	113,038.00	3.0%
Other Certificated Salaries		1900	2,356,883.00	2,356,883.00	757,447.41	2,293,991.00	62,892.00	2.7%
TOTAL, CERTIFICATED SALARIES			18,171,991.00	18,171,991.00	5,809,598.17	17,960,322.00	211,669.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,874,118.00	9,874,118.00	2,950,334.52	9,523,011.00	351,107.00	3.6%
Classified Support Salaries		2200	2,349,617.00	2,349,617.00	692,983.88	2,257,039.00	92,578.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	5,837,167.00	5,837,167.00	1,700,990.93	5,847,901.00	(10,734.00)	-0.2%
Clerical, Technical and Office Salaries		2400	4,024,280.00	4,024,280.00	1,232,097.32	3,955,977.00	68,303.00	1.7%
Other Classified Salaries		2900	254,185.00	254,185.00	94,786.05	241,018.00	13,167.00	5.2%
TOTAL, CLASSIFIED SALARIES			22,339,367.00	22,339,367.00	6,671,192.70	21,824,946.00	514,421.00	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,493,082.00	1,493,082.00	473,515.20	1,477,260.00	15,822.00	1.1%
PERS		3201-3202	2,478,404.00	2,478,404.00	784,613.34	2,453,672.00	24,732.00	1.0%
OASDI/Medicare/Alternative		3301-3302	619,135.00	619,135.00	180,547.82	612,536.00	6,599.00	1.1%
Health and Welfare Benefits		3401-3402	9,717,163.00	9,717,163.00	2,903,748.48	9,291,308.00	425,855.00	4.4%
Unemployment Insurance		3501-3502	20,404.00	20,404.00	6,168.96	20,272.00	132.00	0.6%
Workers' Compensation		3601-3602	816,409.00	816,409.00	249,823.58	805,081.00	11,328.00	1.4%
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	83,303.00	83,303.00	28,253.16	96,714.00	(13,411.00)	-16.1%
TOTAL, EMPLOYEE BENEFITS			15,227,900.00	15,227,900.00	4,628,670.54	14,756,843.00	471,057.00	3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	61,871.00	61,871.00	58,028.10	121,091.00	(59,220.00)	-95.7%
Books and Other Reference Materials		4200	162,251.00	162,251.00	14,276.94	162,301.00	(50.00)	0.0%
Materials and Supplies		4300	3,877,181.00	3,877,181.00	401,270.21	3,022,806.00	854,375.00	22.0%
Noncapitalized Equipment		4400	207,255.00	207,255.00	8,478.66	1,342,331.00	(1,135,076.00)	-547.7%
Food		4700	291,011.00	291,011.00	73,760.74	291,011.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,599,569.00	4,599,569.00	555,814.65	4,939,540.00	(339,971.00)	-7.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,719,326.00	5,719,326.00	25,904.52	6,456,557.00	(737,231.00)	-12.9%
Travel and Conferences		5200	624,094.00	624,094.00	196,806.31	699,139.00	(75,045.00)	-12.0%
Dues and Memberships		5300	8,520.00	8,520.00	2,401.92	8,156.00	364.00	4.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	188,169.00	188,169.00	70,474.00	194,059.00	(5,890.00)	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	920,266.00	920,266.00	164,260.32	964,472.00	(44,206.00)	-4.8%
Transfers of Direct Costs		5710	459,485.00	459,485.00	94,974.38	554,679.00	(95,194.00)	-20.7%
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	3,105,124.00	3,105,124.00	463,986.92	3,087,117.00	18,007.00	0.6%
Communications		5900	152,858.00	152,858.00	40,706.55	158,122.00	(5,264.00)	-3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,177,842.00	11,177,842.00	1,059,514.92	12,122,301.00	(944,459.00)	-8.4%

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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)
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	154,586.00	154,586.00	0.00	154,586.00	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	11,000.00	11,000.00	0.00	3,000.00	8,000.00	72.7%
Equipment Replacement		6500	1,500.00	1,500.00	0.00	4,511.00	(3,011.00)	-200.7%
TOTAL, CAPITAL OUTLAY			167,086.00	167,086.00	0.00	162,097.00	4,989.00	3.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	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	386,546.00	386,546.00	(0.35)	386,129.00	417.00	0.1%
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	724,496.00	724,496.00	724,495.21	724,496.00	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)			1,111,042.00	1,111,042.00	724,494.86	1,110,625.00	417.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,852,485.00	5,852,485.00	179,132.18	5,793,989.00	58,496.00	1.0%
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			5,852,485.00	5,852,485.00	179,132.18	5,793,989.00	58,496.00	1.0%
TOTAL, EXPENDITURES			78,647,282.00	78,647,282.00	19,626,418.02	78,670,663.00	(23,381.00)	0.0%

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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)
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	2,604,353.00	2,604,353.00	6,357.35	2,598,102.00	(6,251.00)	-0.2%
Contributions from Restricted Revenues		8990	4,615,524.00	4,615,524.00	0.00	4,573,384.00	(42,140.00)	-0.9%
(e) TOTAL, CONTRIBUTIONS			7,219,877.00	7,219,877.00	6,357.35	7,171,486.00	(48,391.00)	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,239,142.00	6,239,142.00	6,357.35	6,190,751.00	48,391.00	-0.8%

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

<u>DESCRIPTION</u>	2013-14 Unaudited <u>Actuals</u>	2014-15 Adopted <u>Budget</u>	2014-15 First Interim <u>Budget</u>	2015-16 Projected <u>Budget</u>	2016-17 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	93,583,726	93,899,649	88,570,426	83,077,330	83,077,330
Federal Revenues	17,161,034	16,905,144	19,070,230	25,009,546	25,009,546
Other State Revenues	8,753,381	12,286,425	12,600,003	12,805,027	13,009,757
Other Local Revenue	51,786,449	49,276,507	48,747,230	46,879,413	50,205,940
Other Transfers	23,709,617	23,709,616	23,709,616	23,709,616	23,709,616
TOTAL REVENUES	194,994,207	196,077,341	192,697,505	191,480,932	195,012,189
B. EXPENDITURES					
Certificated Salaries	52,872,833	53,398,016	52,624,778	54,506,640	56,956,829
Classified Salaries	49,702,071	50,847,638	50,445,073	51,483,275	53,010,785
Employee Benefits	34,589,559	37,160,320	36,441,035	36,589,620	37,114,810
Books and Supplies	5,553,279	9,310,417	10,216,427	8,603,999	8,698,647
Services, Other Oper. Exps	27,349,910	31,565,527	31,841,832	30,742,044	31,267,854
Capital Outlay	1,880,763	2,194,764	2,124,311	2,124,311	2,124,311
Other Outgo	14,514,793	11,661,152	13,325,039	10,896,273	8,967,100
Program Reductions				(800,000)	(460,403)
TOTAL EXPENDITURES	186,463,208	196,137,834	197,018,495	194,146,163	197,679,933
C. EXCESS (DEFICIENCY)	8,530,999	(60,493)	(4,320,990)	(2,665,231)	(2,667,744)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	499,532	699,937	735,888	788,890	839,268
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>	2014-15 Adopted <u>Budget</u>	2014-15 Adopted <u>Budget</u>	2014-15 First Interim <u>Budget</u>	2015-16 Projected <u>Budget</u>	2016-17 Projected <u>Budget</u>
D. <u>OTHER SOURCES/USES (continued)</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Sources/Uses	(1,480,267)	(1,680,672)	(1,716,623)	(1,769,625)	(1,820,003)
E. NET INCREASE (DECREASE)	7,050,732	(1,741,165)	(6,037,613)	(4,434,856)	(4,487,747)
F. <u>FUND BALANCE</u>					
Beginning Balance, July 1,	93,865,777	100,916,508	100,916,503	94,878,890	90,444,034
Audit Adjustments/Restatements	0	(3)	0	0	0
Net Beginning Balance	93,865,777	100,916,505	100,916,503	94,878,890	90,444,034
Ending Balance, June 30,	<u>100,916,509</u>	<u>99,175,340</u>	<u>94,878,890</u>	<u>90,444,034</u>	<u>85,956,287</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	20,070,687	18,717,356	18,758,796	16,761,191	17,225,576
<u>Board Designated</u>					
Designated Amounts	55,397,839	64,240,509	58,954,284	56,823,272	50,745,573
Economic Uncertainties	25,377,983	16,147,475	17,095,810	16,789,571	17,915,138
Undesignated Amounts	0	0	0	0	0

Orange County Department of Education
2014-15 First Interim Budget
December 10, 2014

Criteria and Standards Review Summary Explanation if Criteria are Not Met

1 Average Daily Attendance

Projected County Office Average Daily Attendance (ADA) 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. We continue to monitor and anticipate making changes if necessary.

4b Other Expenditures

Projected Other Expenditures for 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.

Supplemental explanations if answered yes:

- S5 Contributions from unrestricted programs to some restricted programs are budgeted to increase in 2014-15 and decrease in the future years. This is due to the proposed funding changes to the childcare program and the decline in funding from the projected Average Daily Attendance (ADA) in our programs. 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 17 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 10, 2014

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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: Assistant Superintendent, Administrative Ser

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.		
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
5a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
5b	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).	X	
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

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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 (2013-14) 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 Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County Program ADA (Form A/AI, Line B1e)				
Current Year (2014-15)	3,686.00	3,365.00	-8.7%	Not Met
1st Subsequent Year (2015-16)	3,686.00	3,032.00	-17.7%	Not Met
2nd Subsequent Year (2016-17)	3,686.00	3,032.00	-17.7%	Not Met
District Funded County Program ADA (Form A/AI, Line B2f)				
Current Year (2014-15)	4,009.61	4,277.36	6.7%	Not Met
1st Subsequent Year (2015-16)	4,009.61	4,143.00	3.3%	Not Met
2nd Subsequent Year (2016-17)	4,009.61	4,160.00	3.8%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2014-15)	481,562.89	481,696.89	0.0%	Met
1st Subsequent Year (2015-16)	481,562.89	481,696.89	0.0%	Met
2nd Subsequent Year (2016-17)	481,562.89	481,696.89	0.0%	Met
Charter School County Program ADA (Form A/AI, Line C2e)				
Current Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met

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 County Office Average Daily Attendance (ADA) 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. We continue to monitor and anticipate making changes if necessary.

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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

This criterion is disabled for county offices of education during transition to full LCFF implementation.

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

This criterion is disabled for county offices of education during transition to full LCFF implementation.

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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.

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

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2014-15)	141,405,974.00	139,510,886.00	-1.3%	Met
1st Subsequent Year (2015-16)	144,298,265.00	142,579,535.00	-1.2%	Met
2nd Subsequent Year (2016-17)	149,051,755.00	147,082,423.00	-1.3%	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
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2014-15)	16,905,144.00	19,070,230.00	12.8%	Yes
1st Subsequent Year (2015-16)	24,649,144.00	25,009,546.00	1.5%	No
2nd Subsequent Year (2016-17)	24,649,144.00	25,009,546.00	1.5%	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. We will continue to monitor and adjust the projections if necessary.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	12,286,425.00	12,600,003.00	2.6%	No
1st Subsequent Year (2015-16)	12,479,287.00	12,805,027.00	2.6%	No
2nd Subsequent Year (2016-17)	12,694,953.00	13,009,757.00	2.5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	72,986,123.00	72,456,846.00	-0.7%	No
1st Subsequent Year (2015-16)	70,987,767.00	70,589,029.00	-0.6%	No
2nd Subsequent Year (2016-17)	74,379,857.00	73,915,556.00	-0.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	9,310,417.00	10,216,427.00	9.7%	Yes
1st Subsequent Year (2015-16)	6,651,102.00	8,603,999.00	29.4%	Yes
2nd Subsequent Year (2016-17)	6,735,203.00	8,698,647.00	29.2%	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.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	31,565,527.00	31,841,832.00	0.9%	No
1st Subsequent Year (2015-16)	30,211,477.00	29,942,044.00	-0.9%	No
2nd Subsequent Year (2016-17)	30,722,698.00	30,807,451.00	0.3%	No

Explanation:
(required if Yes)

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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
Total Federal, State, and Other Local Revenues (Section 4A)				
Current Year (2014-15)	102,177,692.00	104,127,079.00	1.9%	Met
1st Subsequent Year (2015-16)	108,116,198.00	108,403,602.00	0.3%	Met
2nd Subsequent Year (2016-17)	111,723,954.00	111,934,859.00	0.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2014-15)	40,875,944.00	42,058,259.00	2.9%	Met
1st Subsequent Year (2015-16)	36,862,579.00	38,546,043.00	4.6%	Met
2nd Subsequent Year (2016-17)	37,457,901.00	39,506,098.00	5.5%	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)

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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 52060(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 5)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,181,904.89	1,183,001.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		1,183,001.00	

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

- Not applicable (county office does not participate in the Leroy F. Green School Facilities Act of 1998)
- Other (explanation must be provided)

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

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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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ 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.

² 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	18.7%	18.8%	19.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	6.2%	6.3%	6.3%

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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	34,415,652.00	34,415,652.00	64,415,652.00

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 (2014-15)	(4,725,728.00)	119,083,720.00	4.0%	Met
1st Subsequent Year (2015-16)	(2,437,251.00)	117,501,234.00	2.1%	Met
2nd Subsequent Year (2016-17)	(4,952,133.00)	119,235,932.00	4.2%	Met

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

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

- 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)

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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.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2014-15)	94,878,892.00	Met
1st Subsequent Year (2015-16)	90,444,036.00	Met
2nd Subsequent Year (2016-17)	85,956,290.00	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.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2014-15)	73,392,733.52	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)

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8. CRITERION: Reserves

STANDARD: Available reserves¹ 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 uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$64,000 (greater of)	0	to \$5,757,999
4% or \$288,000 (greater of)	\$5,758,000	to \$14,392,999
3% or \$576,000 (greater of)	\$14,393,000	to \$64,772,000
2% or \$1,943,000 (greater of)	\$64,772,001	and over

¹ 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.

² 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.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2557), rounded to the nearest thousand.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	198,735,118	195,915,788	199,499,935
County Office's Reserve Standard Percentage Level:	2%	2%	2%

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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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	198,735,118.00	195,915,788.00	199,499,935.00
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)	198,735,118.00	195,915,788.00	199,499,935.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	3,974,702.36	3,918,315.76	3,989,998.70
6. Reserve Standard - by Amount (From percentage level chart above)	1,943,000.00	1,943,000.00	1,943,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	3,974,702.36	3,918,315.76	3,989,998.70

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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)	17,095,810.00	16,789,571.00	17,915,135.00
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)	19,984,806.00	19,984,806.00	19,984,806.00
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)	37,080,616.00	36,774,377.00	37,899,941.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	18.66%	18.77%	19.00%
County Office's Reserve Standard (Section 8A, Line 7):	3,974,702.36	3,918,315.76	3,989,998.70
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

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:

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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
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(2,604,353.00)	(2,598,102.00)	-0.2%	(6,251.00)	Met
1st Subsequent Year (2015-16)	(2,522,765.00)	(2,234,742.00)	-11.4%	(288,023.00)	Not Met
2nd Subsequent Year (2016-17)	(2,535,287.00)	(2,257,552.00)	-11.0%	(277,735.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2014-15)	1,680,672.00	1,716,623.00	2.1%	35,951.00	Met
1st Subsequent Year (2015-16)	1,735,059.00	1,769,625.00	2.0%	34,566.00	Met
2nd Subsequent Year (2016-17)	1,782,559.00	1,820,003.00	2.1%	37,444.00	Met

1d. Capital Project Cost Overruns

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 increase in 2014-15 and decrease in the future years. This is due to the proposed funding changes to the childcare program and the decline in funding from the projected Average Daily Attendance (ADA) in our programs. 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)

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1c. MET - Projected transfers out 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)

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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	01/Various	01/56XX/Various	0
Certificates of Participation	17	01/8615	01/7439	15,386,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	1,586,690

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
TOTAL:				16,972,690

Type of Commitment (continued):	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	0	0	0	0
Certificates of Participation	270,000	310,000	350,000	400,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	220,000	180,000		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Total Annual Payments:	480,000	490,000	350,000	400,000
Has total annual payment increased over prior year (2013-14)?		No	No	No

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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)

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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
a.	4,135,596.00	4,135,596.00
b.	4,746,852.00	4,746,852.00
c.	Actuarial	Actuarial
d.	May 13, 2014	May 13, 2014

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Current Year (2014-15)	489,690.00	489,690.00
a. 1st Subsequent Year (2015-16)	489,690.00	489,690.00
a. 2nd Subsequent Year (2016-17)	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 (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

b. Current Year (2014-15)	0.00	0.00
b. 1st Subsequent Year (2015-16)	0.00	0.00
b. 2nd Subsequent Year (2016-17)	0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

c. Current Year (2014-15)	293,593.00	293,593.00
c. 1st Subsequent Year (2015-16)	311,015.00	311,015.00
c. 2nd Subsequent Year (2016-17)	308,140.00	308,140.00

- d. Number of retirees receiving OPEB benefits
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

d. Current Year (2014-15)	83	83
d. 1st Subsequent Year (2015-16)	83	83
d. 2nd Subsequent Year (2016-17)	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.

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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
a.	295,518	295,518
b.	0	0

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

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

- b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

	0	0
	0	0
	0	0

4. Comments:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan and our worker's compensation is through a JPA. Both funds have adequate reserves and are monitored regularly. We are currently waiting for the data results from our next actuarial.

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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?

Yes

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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	361.6	342.7	342.7	342.7

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
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

6. Amount included for any tentative salary schedule increases

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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			

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?

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

Certificated (Non-management) Step and Column Adjustments	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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			

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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?			

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.):

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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.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	513.7	499.5	499.5	499.5

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.

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

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
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

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

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

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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	318.0	317.1	317.1	317.1

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?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

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

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

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

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

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

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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?

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.

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)

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

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

- 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?

- 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?

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

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

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

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

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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. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	827.00	827.00	737.00	737.00	(90.00)	-11%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	2,859.00	2,859.00	2,628.00	2,628.00	(231.00)	-8%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	3,686.00	3,686.00	3,365.00	3,365.00	(321.00)	-9%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	3,579.25	3,579.25	3,847.00	3,847.00	267.75	7%
b. Special Education-Special Day Class	385.60	385.60	385.60	385.60	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	44.76	44.76	44.76	44.76	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. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	4,009.61	4,009.61	4,277.36	4,277.36	267.75	7%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	7,695.61	7,695.61	7,642.36	7,642.36	(53.25)	-1%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	481,562.89	481,562.89	481,696.89	481,696.89	134.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,168,101.00	5,168,101.00	2,074,906.38	5,168,101.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,893,183.00	5,893,183.00	2,445,988.25	5,893,183.00	0.00	0.0%
4) Other Local Revenue		8600-8799	340,841.00	340,841.00	116,495.70	342,221.00	1,380.00	0.4%
5) TOTAL, REVENUES			11,402,125.00	11,402,125.00	4,637,390.33	11,403,505.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,341.00	25,341.00	8,614.58	25,341.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,058,206.00	1,058,206.00	358,974.88	1,051,831.00	6,375.00	0.8%
3) Employee Benefits		3000-3999	504,438.00	504,438.00	187,549.91	502,525.00	1,911.00	0.4%
4) Books and Supplies		4000-4999	5,801.00	5,801.00	1,951.71	15,830.00	(10,029.00)	-172.9%
5) Services and Other Operating Expenditures		5000-5999	9,487,313.00	9,487,313.00	2,711,028.90	9,519,730.00	(32,417.00)	-0.3%
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	1,020,965.00	1,020,965.00	107,944.60	1,024,138.00	(3,171.00)	-0.3%
9) TOTAL, EXPENDITURES			12,102,062.00	12,102,062.00	3,376,064.56	12,139,393.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(699,937.00)	(699,937.00)	1,261,325.77	(735,888.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	699,937.00	699,937.00	0.00	735,888.00	35,951.00	5.1%
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			699,937.00	699,937.00	0.00	735,888.00		

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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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,261,325.77	0.00		
F. FUND BALANCE, RESERVES								
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9750	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			0.00	0.00		0.00		

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Orange County Department of Education
ALL FUND STATEMENT
2014-15 First Interim Budget

Form 01
General Fund
Subfund 0101

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	196,077,341	192,697,505
Expenditures	196,137,834	197,018,495
Excess / (Deficit)	(60,493)	(4,320,990)
Beginning Balance (July 1)	100,916,505	100,916,505
Transfers / Other Audit Adjustments	(1,680,672)	(1,716,623)
Reserves / Ending Balance June 30	99,175,340	94,878,892

Form 10
Special Education Pass-Through Fund
Subfund 1010

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	33,404,283	35,076,846
Expenditures	30,670,077	34,415,652
Excess / (Deficit)	2,734,206	661,194
Beginning Balance (July 1)	12,059,595	12,059,595
Reserves / Ending Balance June 30	14,793,801	12,720,789

Form 12
Child Development Fund
Subfund 1212

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	11,402,125	11,403,505
Expenditures	12,102,062	12,139,393
Excess / (Deficit)	(699,937)	(735,888)
Beginning Balance (July 1)	699,937	735,888
Reserves / Ending Balance June 30	-	-

Form 14
Deferred Maintenance Fund
Subfund 1414

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	1,085,911	1,106,378
Expenditures	1,036,000	1,036,000
Excess / (Deficit)	49,911	70,378
Beginning Balance (July 1)	21,190,904	21,190,904
Reserves / Ending Balance June 30	22,221,550	22,242,017

Form 17
Special Reserve Fund
Subfund 1717

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	52,000	79,135
Expenditures	-	-
Excess / (Deficit)	52,000	79,135
Beginning Balance (July 1)	23,058,906	23,058,906
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	23,110,906	23,138,041

Form 30
State School Building Fund
Subfund 3033

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	12,923	12,929
Expenditures	290,350	290,350
Excess / (Deficit)	(277,421)	(277,421)
Beginning Balance (July 1)	5,726,936	5,726,936
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	5,449,515	5,449,515

Form 35
School Facilities Fund
Subfund 3535

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	1,704,443	1,707,652
Expenditures	896,238	896,238
Excess / (Deficit)	806,205	809,414
Beginning Balance (July 1)	3,683,952	3,683,952
Transfers / Other Audit Adjustments	(800,000)	(800,000)
Reserves / Ending Balance June 30	3,690,157	3,693,366

Form 40
Capital Outlay Fund (Espianade)
Subfund 4040

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	2,250	2,384
Expenditures	775,000	775,000
Excess / (Deficit)	(772,750)	(772,616)
Beginning Balance (July 1)	955,777	955,777
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	983,027	983,161

Form 56
Debt Service Fund (Espianade)
Subfund 5656

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	2,250	2,384
Expenditures	775,000	775,000
Excess / (Deficit)	(772,750)	(772,616)
Beginning Balance (July 1)	955,777	955,777
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	983,027	983,161

Form 67
Dental Self-Insurance Fund
Subfund 6769

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	2,029,159	2,032,237
Expenditures	1,520,000	1,520,000
Excess / (Deficit)	509,159	512,237
Beginning Balance (July 1)	3,220,168	3,220,168
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	3,729,327	3,732,405

TOTAL ALL FUNDS

	2013-14 Adopted Budget	2014-15 First Interim Budget
Revenues	245,770,441	244,118,571
Expenditures	243,429,561	248,093,128
Excess / (Deficit)	2,340,880	(3,974,557)
Beginning Balance (July 1)	170,812,743	170,812,743
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	173,153,623	166,838,186

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