

ORANGE COUNTY DEPARTMENT OF EDUCATION
2015-16 First Interim Budget
December 16, 2015

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$591,964 due to the following:</p> <ul style="list-style-type: none"> • \$693,918 increase due to a projected increase of 84 Average Daily Attendance (ADA) for Alternative Education from Adopted budget to First Interim [Although ADA is increasing in this budget revision, the program is still experiencing a decline of 322 ADA] • \$356,685 increase for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding decrease in state aid funds is recorded in Fund 10 for SELPA pass thru). • (\$458,639) decrease for adjustment to projected supplemental and concentration • <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 \$1,042,142 due to the following:</p> <ul style="list-style-type: none"> • \$674,962 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • \$276,817 increase in funding for Title I which is mostly deferred revenue from 2014-15 • \$90,363 increase for changes in various categorical programs
(3) Other State Revenue	<p>Increased by a net of \$6,373,182 due to the following:</p> <ul style="list-style-type: none"> • \$4,070,857 increase in One-Time Mandate Block Grant Funding • \$1,717,446 increase in One-Time County Office of Education Funding to assist school districts with their Local Control Accountability Plans (LCAPs) • \$637,954 increase for new Educator Effectiveness entitlement [2015-16 thru 2017-18] • (\$53,075) decrease in various state grants
(4) Other Local Revenue	<p>Increased by a net of \$2,234,094 due to the following:</p> <ul style="list-style-type: none"> • \$883,843 increase in contract fees for Alternative Education to assist Santa Ana Unified School District with their Local Control Accountability Plan (LCAP) • \$556,455 increase in local revenue for Child Signature Program (CSP3) • \$402,278 increase in local revenue for anticipated increase in contract billings for Special Education • \$226,917 increase in contract fees for Inside the Outdoors School and Field program • \$164,601 increase in various local revenue for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2015-16 First Interim Budget
December 16, 2015

EXPENDITURES	
(5) Certificated Salaries	<p>Increased by a net of \$347,582 due to the following:</p> <ul style="list-style-type: none"> • \$2,303,957 increase for salary increase for Cost of Living Adjustment (COLA) • \$1,164,586 increase for vacant and new certificated positions that are projected to be filled this year • \$62,471 increase for substitutes and various other changes • (\$1,848,346) decrease for closed teaching positions due to retirements and resignations • (\$1,335,086) decrease for (July –November) salary savings for unfilled positions budgeted for the whole year
(6) Classified Salaries	<p>Increased by a net of \$2,974,318 due to the following:</p> <ul style="list-style-type: none"> • \$1,862,969 increase for salary increase for Cost of Living Adjustment (COLA) • \$1,556,050 increase for new classified positions that are projected to be filled this year • \$129,305 increase for substitutes and other changes for various programs • (\$574,006) decrease for (July –November) salary savings for unfilled positions budgeted for the whole year
(7) Employee Benefits	<p>Decreased by a net of (\$1,228,487) due to the following:</p> <ul style="list-style-type: none"> • \$1,256,816 increase for benefits for vacant and new positions that are projected to be filled this year • \$616,061 increase for statutory benefits for the salary increase • (\$1,162,848) decrease for (July –November) benefit savings for unfilled positions budgeted for the whole year • (\$988,036) decrease for health and welfare benefits for new plan year • (\$950,480) decrease for benefits for closed positions
(8) Books and Supplies	<p>Increased by a net of \$911,115 due to the following:</p> <ul style="list-style-type: none"> • \$564,035 increase for holding accounts for various programs awaiting program guidelines • \$347,080 increase in instructional materials and supplies for various programs
(9) Services, Other Operating Expenses	<p>Increased by a net of \$250,806 due to the following:</p> <ul style="list-style-type: none"> • \$137,689 increase in rents and leases for various programs • \$87,451 increase for various miscellaneous operating expenses for all programs • \$25,666 increase in contracts for various programs
(10) Capital Outlay	<p>Increased by a net of \$314,855 due to the following:</p> <ul style="list-style-type: none"> • \$197,968 increase for new and replacement equipment for various programs • \$116,887 increase for improvement of sites and buildings for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2015-16 First Interim Budget
December 16, 2015

(11) Other Outgo	<p>Increased by a net of \$917,337 due to the following:</p> <ul style="list-style-type: none"> • \$631,524 increase in payments to districts for Medi-Cal Administrative Activities (MAA) • \$250,976 increase in pass thru revenue to North Orange County Special Education Local Plan (SELPA) • \$50,000 increase in all other district pass thru transfers for Forest Tax • (\$15,163) decrease in lottery tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp)
(12) Indirect Costs	<p>Increased by a net of \$233,395 due to the following:</p> <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	<p>Decreased by a net of (\$135,987) due to the following:</p> <ul style="list-style-type: none"> • (\$135,987) decrease for contribution to the Child Development Fund due to the increase in funding
(14) Ending Balance	<p>The total projected General ending fund balance is \$111,157,119 \$16,779,179 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$73,620,544 designated as Legally Restricted for programs. Of that amount \$6,322,826 is the Reserve amount for the Alternative Education program • \$20,687,396 designated for programs and grants • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$16,779,179</p>

Orange County Department of Education
2015-16 First Interim (FI) -vs- 2015-16 Adopted Budget (AB)

11/19/2015 Revenue	2015-16 Adopted Budget (AB)		2015-16 First Interim (FI)		2015-16 FI vs 2015-16 AB	
	Unrestricted	Restricted	Total	Total	Unrestricted	Restricted
LCFF/Revenue Limit	73,858,765	6,637,240	80,496,005	81,087,969	1,070,829	(478,865)
Federal	7,468,978	15,955,015	23,423,993	24,466,135	818,614	223,528
Other State	2,711,619	7,945,428	10,657,047	17,030,229	5,788,145	585,037
Local Revenue	47,022,314	36,857,718	83,880,032	86,114,126	194,141	2,039,953
Total Revenue	131,061,676	67,395,401	198,457,077	208,698,459	7,871,729	2,369,653
10,241,382						
Expenditures						
Certificated	35,194,030	18,024,123	53,218,153	53,565,735	505,227	(157,645)
Classified	29,704,277	20,871,682	50,575,959	53,550,277	2,084,660	889,658
Benefits	23,437,022	15,277,060	38,714,082	37,485,595	(730,727)	(497,760)
Books and Supplies	5,578,367	3,593,598	9,171,965	10,083,080	126,854	784,261
Services	21,637,086	9,165,919	30,803,005	31,053,811	(176,205)	427,011
Capital Outlay	1,440,393	123,214	1,563,607	1,878,462	255,557	59,298
Other Outgo	10,652,132	763,554	11,415,686	12,333,023	666,361	250,976
Transfers of Indirect	(6,848,847)	5,628,934	(1,219,913)	(1,453,308)	(386,142)	152,747
Total Expenditures	120,794,460	73,448,084	194,242,544	198,496,675	2,345,585	1,908,546
4,254,131						
Excess/Deficiency	10,267,216	(6,052,683)	4,214,533	10,201,784	5,526,144	461,107
5,987,251						
Transfers In	-	-	-	-	-	-
Transfers Out	(691,370)	(980,735)	(1,672,105)	(1,536,118)	135,987	-
Other Sources	-	-	-	-	-	-
Contributions	(8,032,560)	8,032,560	-	-	(366,844)	366,844
All Other Sources	(8,723,930)	7,051,825	(1,672,105)	(1,536,118)	(230,857)	366,844
135,987						
Net Increase or						
Decrease in Fund	1,543,286	999,142	2,542,428	8,665,666	5,295,287	827,951
Beginning Balance	79,555,335	17,042,466	96,597,801	102,491,453	4,075,815	1,817,837
Audit Adjustment	-	-	-	-	-	-
Ending Balance	81,098,621	18,041,608	99,140,229	111,157,119	9,371,102	2,645,788
12,016,890						
6,123,238						
5,893,652						
135,987						

	Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES									
1	1) LCFF Sources		8010-8099	80,496,005.00	80,496,005.00	11,428,652.20	81,087,969.00	591,964.00	0.7%
2	2) Federal Revenue		8100-8299	23,423,993.00	23,423,993.00	9,353,669.73	24,466,135.00	1,042,142.00	4.4%
3	3) Other State Revenue		8300-8599	10,657,047.00	10,657,047.00	421,769.08	17,030,229.00	6,373,182.00	59.8%
4	4) Other Local Revenue		8600-8799	83,880,032.00	83,880,032.00	18,862,563.18	86,114,126.00	2,234,094.00	2.7%
	5) TOTAL, REVENUES			198,457,077.00	198,457,077.00	40,066,654.19	208,698,459.00		
B. EXPENDITURES									
5	1) Certificated Salaries		1000-1999	53,218,153.00	53,218,153.00	16,858,270.79	53,565,735.00	(347,582.00)	-0.7%
6	2) Classified Salaries		2000-2999	50,575,959.00	50,575,959.00	12,085,552.08	53,550,277.00	(2,974,318.00)	-5.9%
7	3) Employee Benefits		3000-3999	38,714,082.00	38,714,082.00	11,516,899.60	37,485,595.00	1,228,487.00	3.2%
8	4) Books and Supplies		4000-4999	9,171,965.00	9,171,965.00	1,833,864.44	10,083,080.00	(911,115.00)	-9.9%
9	5) Services and Other Operating Expenditures		5000-5999	30,803,005.00	30,803,005.00	7,373,480.92	31,053,811.00	(250,806.00)	-0.8%
10	6) Capital Outlay		6000-6999	1,563,607.00	1,563,607.00	515,987.08	1,878,462.00	(314,855.00)	-20.1%
11	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	11,415,686.00	11,415,686.00	6,119,943.24	12,333,023.00	(917,337.00)	-8.0%
			7400-7499						
12	8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,219,913.00)	(1,219,913.00)	(84,805.12)	(1,453,308.00)	233,395.00	-19.1%
	9) TOTAL, EXPENDITURES			194,242,544.00	194,242,544.00	56,219,193.03	198,496,675.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				4,214,533.00	4,214,533.00	(16,152,538.84)	10,201,784.00		
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	1,672,105.00	1,672,105.00	0.00	1,536,118.00	135,987.00	8.1%
	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			(1,672,105.00)	(1,672,105.00)	0.00	(1,536,118.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,542,428.00	2,542,428.00	(16,152,538.84)	8,665,666.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96,597,801.00	96,597,801.00		102,491,453.00	5,893,652.00	6.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,597,801.00	96,597,801.00		102,491,453.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,597,801.00	96,597,801.00		102,491,453.00		
14 2) Ending Balance, June 30 (E + F1e)			99,140,229.00	99,140,229.00		111,157,119.00		
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	18,041,608.00	18,041,608.00		20,687,396.00		
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	66,805,552.00	66,805,552.00		73,620,544.00		
e) Unassigned/Unappropriated								
15 Reserve for Economic Uncertainties		9789	14,223,069.00	14,223,069.00		16,779,179.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	17,959,566.00	17,959,566.00	7,591,558.01	19,602,457.00	1,642,891.00	9.1%
Education Protection Account State Aid - Current Year		8012	584,000.00	584,000.00	169,979.00	600,800.00	16,800.00	2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	549,293.00	549,293.00	0.00	557,675.00	8,382.00	1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	12.00	12.00	New
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	75,629,964.00	75,629,964.00	0.00	75,208,794.00	(421,170.00)	-0.6%
Unsecured Roll Taxes		8042	2,766,904.00	2,766,904.00	1,816,454.15	2,893,769.00	126,865.00	4.6%
Prior Years' Taxes		8043	1,707,783.00	1,707,783.00	1,760,514.28	1,711,224.00	3,441.00	0.2%
Supplemental Taxes		8044	2,597,062.00	2,597,062.00	506,668.09	2,160,689.00	(436,373.00)	-16.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	118,788.47	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,382,443.00	4,382,443.00	0.00	4,158,767.00	(223,676.00)	-5.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		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			106,177,015.00	106,177,015.00	11,963,962.00	106,894,187.00	717,172.00	0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(455,769.00)	(455,769.00)	0.00	(421,720.00)	34,049.00	-7.5%
All Other LCFF Transfers - Current Year	All Other	8091	(584,000.00)	(584,000.00)	0.00	(600,800.00)	(16,800.00)	2.9%
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	(24,641,241.00)	(24,641,241.00)	(535,309.80)	(24,783,698.00)	(142,457.00)	0.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			80,496,005.00	80,496,005.00	11,428,652.20	81,087,969.00	591,964.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,396,307.00	1,396,307.00	0.00	1,407,411.00	11,104.00	0.8%
Special Education Discretionary Grants		8182	557,003.00	557,003.00	0.00	551,341.00	(5,662.00)	-1.0%
Child Nutrition Programs		8220	270,000.00	270,000.00	20,821.89	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	2,222,183.00	2,222,183.00	180,255.98	2,280,464.00	58,281.00	2.6%
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	3,575,765.00	3,575,765.00	532,947.00	3,784,004.00	208,239.00	5.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	2,579,966.00	2,579,966.00	448,544.00	2,648,544.00	68,578.00	2.7%
NCLB: Title II, Part A, Teacher Quality	4035	8290	67,951.00	67,951.00	0.00	83,449.00	15,498.00	22.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	656.00	656.00	0.00	377.00	(279.00)	-42.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	155,535.00	155,535.00	97,266.00	157,426.00	1,891.00	1.2%
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%
	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290	500,000.00	500,000.00	200,000.00	464,080.00	(35,920.00)	-7.2%
Other No Child Left Behind	3500-3699	8290	68,167.00	68,167.00	0.00	68,167.00	0.00	0.0%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	12,030,460.00	12,030,460.00	7,873,834.86	12,750,872.00	720,412.00	6.0%
All Other Federal Revenue			23,423,993.00	23,423,993.00	9,353,669.73	24,466,135.00	1,042,142.00	4.4%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	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	1,762.98	22,500.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,481,386.00	1,481,386.00	0.00	7,269,689.00	5,788,303.00	390.7%
Lottery - Unrestricted and Instructional Materi		8560	1,293,084.00	1,293,084.00	0.00	1,293,084.00	0.00	0.0%
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	808,007.00	808,007.00	0.00	837,496.00	29,489.00	3.6%
California Clean Energy Jobs Act	6230	8590	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
Specialized Secondary	7370	8590	89,396.00	89,396.00	0.00	88,270.00	(1,126.00)	-1.3%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,562,674.00	6,562,674.00	420,006.10	7,119,190.00	556,516.00	8.5%
TOTAL, OTHER STATE REVENUE			10,657,047.00	10,657,047.00	421,769.08	17,030,229.00	6,373,182.00	59.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,200,000.00	1,200,000.00	7,491.95	1,200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	413,986.00	413,986.00	85,138.97	413,866.00	(120.00)	0.0%
Food Service Sales		8634	296,500.00	296,500.00	94,039.30	296,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	696.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,521.00	17,521.00	4,737.00	17,521.00	0.00	0.0%
Interest		8660	372,736.00	372,736.00	144,584.99	372,736.00	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	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	37,104,023.00	37,104,023.00	9,531,789.28	38,678,963.00	1,574,940.00	4.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,089,843.00	4,089,843.00	1,140,387.22	4,214,847.00	125,004.00	3.1%
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	4,070,372.00	4,070,372.00	218,570.26	4,604,642.00	534,270.00	13.1%
Tuition		8710	36,302,623.00	36,302,623.00	7,635,128.21	36,302,623.00	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			83,880,032.00	83,880,032.00	18,862,563.18	86,114,126.00	2,234,094.00	2.7%
TOTAL, REVENUES			198,457,077.00	198,457,077.00	40,066,654.19	208,698,459.00	10,241,382.00	5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	36,898,947.00	36,898,947.00	12,140,869.64	37,476,736.00	(577,789.00)	-1.6%
Certificated Pupil Support Salaries		1200	2,705,185.00	2,705,185.00	810,767.45	2,757,592.00	(52,407.00)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	11,124,310.00	11,124,310.00	3,206,296.40	10,899,664.00	224,646.00	2.0%
Other Certificated Salaries		1900	2,489,711.00	2,489,711.00	700,337.30	2,431,743.00	57,968.00	2.3%
TOTAL, CERTIFICATED SALARIES			53,218,153.00	53,218,153.00	16,858,270.79	53,565,735.00	(347,582.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,863,628.00	12,863,628.00	2,642,690.45	13,308,074.00	(444,446.00)	-3.5%
Classified Support Salaries		2200	3,419,039.00	3,419,039.00	809,925.85	4,005,391.00	(586,352.00)	-17.1%
Classified Supervisors' and Administrators' Salaries		2300	19,662,391.00	19,662,391.00	4,898,505.99	20,874,957.00	(1,212,566.00)	-6.2%
Clerical, Technical and Office Salaries		2400	14,310,599.00	14,310,599.00	3,649,481.84	15,023,082.00	(712,483.00)	-5.0%
Other Classified Salaries		2900	320,302.00	320,302.00	84,947.95	338,773.00	(18,471.00)	-5.8%
TOTAL, CLASSIFIED SALARIES			50,575,959.00	50,575,959.00	12,085,552.08	53,550,277.00	(2,974,318.00)	-5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,297,963.00	5,297,963.00	1,707,829.14	5,374,792.00	(76,829.00)	-1.5%
PERS		3201-3202	6,216,481.00	6,216,481.00	1,423,927.90	6,310,421.00	(93,940.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	1,531,080.00	1,531,080.00	424,713.70	1,644,183.00	(113,103.00)	-7.4%
Health and Welfare Benefits		3401-3402	23,270,280.00	23,270,280.00	7,376,595.08	21,662,917.00	1,607,363.00	6.9%
Unemployment Insurance		3501-3502	101,578.00	101,578.00	15,509.96	59,928.00	41,650.00	41.0%
Workers' Compensation		3601-3602	2,064,529.00	2,064,529.00	611,255.43	2,280,678.00	(216,149.00)	-10.5%
OPEB, Allocated		3701-3702	0.00	0.00	24,071.55	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(124,479.59)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	232,171.00	232,171.00	57,476.43	152,676.00	79,495.00	34.2%
TOTAL, EMPLOYEE BENEFITS			38,714,082.00	38,714,082.00	11,516,899.60	37,485,595.00	1,228,487.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	495,591.00	495,591.00	26,111.46	440,900.00	54,691.00	11.0%
Books and Other Reference Materials		4200	186,169.00	186,169.00	60,860.95	216,793.00	(30,624.00)	-16.4%
Materials and Supplies		4300	7,140,535.00	7,140,535.00	1,526,253.20	7,955,827.00	(815,292.00)	-11.4%
Noncapitalized Equipment		4400	841,659.00	841,659.00	102,715.23	927,060.00	(85,401.00)	-10.1%
Food		4700	508,011.00	508,011.00	117,923.60	542,500.00	(34,489.00)	-6.8%
TOTAL, BOOKS AND SUPPLIES			9,171,965.00	9,171,965.00	1,833,864.44	10,083,080.00	(911,115.00)	-9.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,849,555.00	8,849,555.00	790,426.69	8,852,817.00	(3,262.00)	0.0%
Travel and Conferences		5200	1,570,138.00	1,570,138.00	321,683.07	1,647,427.00	(77,289.00)	-4.9%
Dues and Memberships		5300	335,268.00	335,268.00	132,860.08	249,926.00	85,342.00	25.5%
Insurance		5400-5450	500,000.00	500,000.00	309,307.00	500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,327,083.00	1,327,083.00	496,279.79	1,363,466.00	(36,383.00)	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,940,574.00	8,940,574.00	3,304,246.92	9,136,853.00	(196,279.00)	-2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,600.00)	(80,600.00)	(12,667.08)	(286,786.00)	206,186.00	-255.8%
Professional/Consulting Services and Operating Expenditures		5800	8,387,752.00	8,387,752.00	1,624,603.21	8,605,159.00	(217,407.00)	-2.6%
Communications		5900	973,235.00	973,235.00	406,741.24	984,949.00	(11,714.00)	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,803,005.00	30,803,005.00	7,373,480.92	31,053,811.00	(250,806.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	15,000.00	15,000.00	8,708.78	24,478.00	(9,478.00)	-63.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	187,703.00	187,703.00	25,412.69	295,112.00	(107,409.00)	-57.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,143,066.00	1,143,066.00	481,835.61	1,350,645.00	(207,579.00)	-18.2%
Equipment Replacement		6500	217,838.00	217,838.00	30.00	208,227.00	9,611.00	4.4%
TOTAL, CAPITAL OUTLAY			1,563,607.00	1,563,607.00	515,987.08	1,878,462.00	(314,855.00)	-20.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	3,751,689.00	3,751,689.00	0.00	3,736,526.00	15,163.00	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	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	44,791.00	44,791.00	0.00	44,791.00	0.00	0.0%
All Other Transfers		7281-7283	6,877,919.00	6,877,919.00	5,142,696.27	7,559,443.00	(681,524.00)	-9.9%
All Other Transfers Out to All Others		7299	718,763.00	718,763.00	969,738.97	969,739.00	(250,976.00)	-34.9%
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)			11,415,686.00	11,415,686.00	6,119,943.24	12,333,023.00	(917,337.00)	-8.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,219,913.00)	(1,219,913.00)	(84,805.12)	(1,453,308.00)	233,395.00	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,219,913.00)	(1,219,913.00)	(84,805.12)	(1,453,308.00)	233,395.00	-19.1%
TOTAL, EXPENDITURES			194,242,544.00	194,242,544.00	56,219,193.03	198,496,675.00	(4,254,131.00)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	691,370.00	691,370.00	0.00	555,383.00	135,987.00	19.7%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,672,105.00	1,672,105.00	0.00	1,536,118.00	135,987.00	8.1%
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)			(1,672,105.00)	(1,672,105.00)	0.00	(1,536,118.00)	(135,987.00)	-8.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	73,858,765.00	73,858,765.00	11,428,652.20	74,929,594.00	1,070,829.00	1.4%
2) Federal Revenue		8100-8299	7,468,978.00	7,468,978.00	5,823,908.05	8,287,592.00	818,614.00	11.0%
3) Other State Revenue		8300-8599	2,711,619.00	2,711,619.00	6,354.86	8,499,764.00	5,788,145.00	213.5%
4) Other Local Revenue		8600-8799	47,022,314.00	47,022,314.00	11,273,365.93	47,216,455.00	194,141.00	0.4%
5) TOTAL, REVENUES			131,061,676.00	131,061,676.00	28,532,281.04	138,933,405.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,194,030.00	35,194,030.00	11,587,239.29	35,699,257.00	(505,227.00)	-1.4%
2) Classified Salaries		2000-2999	29,704,277.00	29,704,277.00	7,526,333.19	31,788,937.00	(2,084,660.00)	-7.0%
3) Employee Benefits		3000-3999	23,437,022.00	23,437,022.00	7,098,533.58	22,706,295.00	730,727.00	3.1%
4) Books and Supplies		4000-4999	5,578,367.00	5,578,367.00	1,310,749.95	5,705,221.00	(126,854.00)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	21,637,086.00	21,637,086.00	6,244,786.13	21,460,881.00	176,205.00	0.8%
6) Capital Outlay		6000-6999	1,440,393.00	1,440,393.00	515,987.08	1,695,950.00	(255,557.00)	-17.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,652,132.00	10,652,132.00	5,150,204.27	11,318,493.00	(666,361.00)	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,848,847.00)	(6,848,847.00)	(256,468.37)	(7,234,989.00)	386,142.00	-5.6%
9) TOTAL, EXPENDITURES			120,794,460.00	120,794,460.00	39,177,365.12	123,140,045.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,267,216.00	10,267,216.00	(10,645,084.08)	15,793,360.00		
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	691,370.00	691,370.00	0.00	555,383.00	135,987.00	19.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,032,560.00)	(8,032,560.00)	263,961.41	(8,399,404.00)	(366,844.00)	4.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,723,930.00)	(8,723,930.00)	263,961.41	(8,954,787.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,543,286.00	1,543,286.00	(10,381,122.67)	6,838,573.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,555,335.00	79,555,335.00		83,631,150.00	4,075,815.00	5.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,555,335.00	79,555,335.00		83,631,150.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,555,335.00	79,555,335.00		83,631,150.00		
2) Ending Balance, June 30 (E + F1e)			81,098,621.00	81,098,621.00		90,469,723.00		
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	66,805,552.00	66,805,552.00		73,620,544.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,223,069.00	14,223,069.00		16,779,179.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	17,959,566.00	17,959,566.00	7,591,558.01	19,602,457.00	1,642,891.00	9.1%
Education Protection Account State Aid - Current Year		8012	584,000.00	584,000.00	169,979.00	600,800.00	16,800.00	2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	549,293.00	549,293.00	0.00	557,675.00	8,382.00	1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	12.00	12.00	New
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	75,629,964.00	75,629,964.00	0.00	75,208,794.00	(421,170.00)	-0.6%
Unsecured Roll Taxes		8042	2,766,904.00	2,766,904.00	1,816,454.15	2,893,769.00	126,865.00	4.6%
Prior Years' Taxes		8043	1,707,783.00	1,707,783.00	1,760,514.28	1,711,224.00	3,441.00	0.2%
Supplemental Taxes		8044	2,597,062.00	2,597,062.00	506,668.09	2,160,689.00	(436,373.00)	-16.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	118,788.47	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,382,443.00	4,382,443.00	0.00	4,158,767.00	(223,676.00)	-5.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		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			106,177,015.00	106,177,015.00	11,963,962.00	106,894,187.00	717,172.00	0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(455,769.00)	(455,769.00)	0.00	(421,720.00)	34,049.00	-7.5%
All Other LCFF Transfers - Current Year	All Other	8091	(584,000.00)	(584,000.00)	0.00	(600,800.00)	(16,800.00)	2.9%
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	(31,278,481.00)	(31,278,481.00)	(535,309.80)	(30,942,073.00)	336,408.00	-1.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			73,858,765.00	73,858,765.00	11,428,652.20	74,929,594.00	1,070,829.00	1.4%
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	191,027.00	191,027.00	0.00	241,194.00	50,167.00	26.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 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	7,277,951.00	7,277,951.00	5,823,908.05	8,046,398.00	768,447.00	10.6%
TOTAL, FEDERAL REVENUE			7,468,978.00	7,468,978.00	5,823,908.05	8,287,592.00	818,614.00	11.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,481,386.00	1,481,386.00	0.00	7,269,689.00	5,788,303.00	390.7%
Lottery - Unrestricted and Instructional Materials		8560	1,021,696.00	1,021,696.00	0.00	1,021,696.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	208,537.00	208,537.00	6,354.86	208,379.00	(158.00)	-0.1%
TOTAL, OTHER STATE REVENUE			2,711,619.00	2,711,619.00	6,354.86	8,499,764.00	5,788,145.00	213.5%

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	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	278,678.00	278,678.00	37,919.97	278,558.00	(120.00)	0.0%
Food Service Sales		8634	285,000.00	285,000.00	90,447.03	285,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	696.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,521.00	17,521.00	4,737.00	17,521.00	0.00	0.0%
Interest		8660	372,736.00	372,736.00	144,584.99	372,736.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,608,086.00	6,608,086.00	3,231,375.71	6,851,158.00	243,072.00	3.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,807,720.00	3,807,720.00	1,024,491.51	3,928,924.00	121,204.00	3.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,007,105.00	3,007,105.00	91,141.53	2,837,090.00	(170,015.00)	-5.7%
Tuition		8710	32,645,468.00	32,645,468.00	6,647,972.19	32,645,468.00	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			47,022,314.00	47,022,314.00	11,273,365.93	47,216,455.00	194,141.00	0.4%
TOTAL, REVENUES			131,061,676.00	131,061,676.00	28,532,281.04	138,933,405.00	7,871,729.00	6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	27,178,791.00	27,178,791.00	9,277,867.03	27,546,923.00	(368,132.00)	-1.4%
Certificated Pupil Support Salaries		1200	99,183.00	99,183.00	28,532.80	161,478.00	(62,295.00)	-62.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,684,065.00	7,684,065.00	2,214,409.55	7,721,836.00	(37,771.00)	-0.5%
Other Certificated Salaries		1900	231,991.00	231,991.00	66,429.91	269,020.00	(37,029.00)	-16.0%
TOTAL, CERTIFICATED SALARIES			35,194,030.00	35,194,030.00	11,587,239.29	35,699,257.00	(505,227.00)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,262,619.00	3,262,619.00	756,426.26	3,352,135.00	(89,516.00)	-2.7%
Classified Support Salaries		2200	1,132,659.00	1,132,659.00	284,304.65	1,377,774.00	(245,115.00)	-21.6%
Classified Supervisors' and Administrators' Salaries		2300	14,466,293.00	14,466,293.00	3,631,501.64	15,459,903.00	(993,610.00)	-6.9%
Clerical, Technical and Office Salaries		2400	10,775,005.00	10,775,005.00	2,821,559.76	11,463,745.00	(688,740.00)	-6.4%
Other Classified Salaries		2900	67,701.00	67,701.00	32,540.88	135,380.00	(67,679.00)	-100.0%
TOTAL, CLASSIFIED SALARIES			29,704,277.00	29,704,277.00	7,526,333.19	31,788,937.00	(2,084,660.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,564,488.00	3,564,488.00	1,186,812.01	3,685,247.00	(120,759.00)	-3.4%
PERS		3201-3202	3,665,892.00	3,665,892.00	852,152.77	3,695,313.00	(29,421.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	955,751.00	955,751.00	284,482.31	1,048,533.00	(92,782.00)	-9.7%
Health and Welfare Benefits		3401-3402	13,748,688.00	13,748,688.00	4,432,528.18	12,723,801.00	1,024,887.00	7.5%
Unemployment Insurance		3501-3502	82,104.00	82,104.00	9,403.01	39,742.00	42,362.00	51.6%
Workers' Compensation		3601-3602	1,289,474.00	1,289,474.00	401,527.86	1,431,146.00	(141,672.00)	-11.0%
OPEB, Allocated		3701-3702	0.00	0.00	24,071.55	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(124,479.59)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	130,625.00	130,625.00	32,035.48	82,513.00	48,112.00	36.8%
TOTAL, EMPLOYEE BENEFITS			23,437,022.00	23,437,022.00	7,098,533.58	22,706,295.00	730,727.00	3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	373,000.00	373,000.00	(115.69)	327,750.00	45,250.00	12.1%
Books and Other Reference Materials		4200	102,102.00	102,102.00	25,002.93	101,337.00	765.00	0.7%
Materials and Supplies		4300	4,197,256.00	4,197,256.00	1,144,246.56	4,289,837.00	(92,581.00)	-2.2%
Noncapitalized Equipment		4400	709,009.00	709,009.00	87,957.94	758,297.00	(49,288.00)	-7.0%
Food		4700	197,000.00	197,000.00	53,658.21	228,000.00	(31,000.00)	-15.7%
TOTAL, BOOKS AND SUPPLIES			5,578,367.00	5,578,367.00	1,310,749.95	5,705,221.00	(126,854.00)	-2.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,713,980.00	4,713,980.00	760,917.51	4,713,980.00	0.00	0.0%
Travel and Conferences		5200	963,720.00	963,720.00	199,511.12	1,095,144.00	(131,424.00)	-13.6%
Dues and Memberships		5300	329,026.00	329,026.00	119,964.45	232,919.00	96,107.00	29.2%
Insurance		5400-5450	500,000.00	500,000.00	309,307.00	500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,123,281.00	1,123,281.00	400,519.60	1,153,752.00	(30,471.00)	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,656,561.00	7,656,561.00	3,121,015.46	7,714,120.00	(57,559.00)	-0.8%
Transfers of Direct Costs		5710	(400,067.00)	(400,067.00)	(79,661.75)	(626,341.00)	226,274.00	-56.6%
Transfers of Direct Costs - Interfund		5750	(80,600.00)	(80,600.00)	(12,667.08)	(286,786.00)	206,186.00	-255.8%
Professional/Consulting Services and Operating Expenditures		5800	6,004,605.00	6,004,605.00	1,075,416.06	6,128,261.00	(123,656.00)	-2.1%
Communications		5900	826,580.00	826,580.00	350,463.76	835,832.00	(9,252.00)	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,637,086.00	21,637,086.00	6,244,786.13	21,460,881.00	176,205.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	15,000.00	15,000.00	8,708.78	24,478.00	(9,478.00)	-63.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	80,000.00	80,000.00	25,412.69	129,000.00	(49,000.00)	-61.3%
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	1,135,066.00	1,135,066.00	481,835.61	1,342,645.00	(207,579.00)	-18.3%
Equipment Replacement		6500	210,327.00	210,327.00	30.00	199,827.00	10,500.00	5.0%
TOTAL, CAPITAL OUTLAY			1,440,393.00	1,440,393.00	515,987.08	1,695,950.00	(255,557.00)	-17.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	3,751,689.00	3,751,689.00	0.00	3,736,526.00	15,163.00	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	6,877,919.00	6,877,919.00	5,142,696.27	7,559,443.00	(681,524.00)	-9.9%
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)			10,652,132.00	10,652,132.00	5,150,204.27	11,318,493.00	(666,361.00)	-6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,628,934.00)	(5,628,934.00)	(171,663.25)	(5,781,681.00)	152,747.00	-2.7%
Transfers of Indirect Costs - Interfund		7350	(1,219,913.00)	(1,219,913.00)	(84,805.12)	(1,453,308.00)	233,395.00	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,848,847.00)	(6,848,847.00)	(256,468.37)	(7,234,989.00)	386,142.00	-5.6%
TOTAL, EXPENDITURES			120,794,460.00	120,794,460.00	39,177,365.12	123,140,045.00	(2,345,585.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	691,370.00	691,370.00	0.00	555,383.00	135,987.00	19.7%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			691,370.00	691,370.00	0.00	555,383.00	135,987.00	19.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,416,008.00)	(1,416,008.00)	185,068.89	(1,550,707.00)	(134,699.00)	9.5%
Contributions from Restricted Revenues		8990	(6,616,552.00)	(6,616,552.00)	78,892.52	(6,848,697.00)	(232,145.00)	3.5%
(e) TOTAL, CONTRIBUTIONS			(8,032,560.00)	(8,032,560.00)	263,961.41	(8,399,404.00)	(366,844.00)	4.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(8,723,930.00)	(8,723,930.00)	263,961.41	(8,954,787.00)	(230,857.00)	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,637,240.00	6,637,240.00	0.00	6,158,375.00	(478,865.00)	-7.2%
2) Federal Revenue		8100-8299	15,955,015.00	15,955,015.00	3,529,761.68	16,178,543.00	223,528.00	1.4%
3) Other State Revenue		8300-8599	7,945,428.00	7,945,428.00	415,414.22	8,530,465.00	585,037.00	7.4%
4) Other Local Revenue		8600-8799	36,857,718.00	36,857,718.00	7,589,197.25	38,897,671.00	2,039,953.00	5.5%
5) TOTAL, REVENUES			67,395,401.00	67,395,401.00	11,534,373.15	69,765,054.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,024,123.00	18,024,123.00	5,271,031.50	17,866,478.00	157,645.00	0.9%
2) Classified Salaries		2000-2999	20,871,682.00	20,871,682.00	4,559,218.89	21,761,340.00	(889,658.00)	-4.3%
3) Employee Benefits		3000-3999	15,277,060.00	15,277,060.00	4,418,366.02	14,779,300.00	497,760.00	3.3%
4) Books and Supplies		4000-4999	3,593,598.00	3,593,598.00	523,114.49	4,377,859.00	(784,261.00)	-21.8%
5) Services and Other Operating Expenditures		5000-5999	9,165,919.00	9,165,919.00	1,128,694.79	9,592,930.00	(427,011.00)	-4.7%
6) Capital Outlay		6000-6999	123,214.00	123,214.00	0.00	182,512.00	(59,298.00)	-48.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	763,554.00	763,554.00	969,738.97	1,014,530.00	(250,976.00)	-32.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,628,934.00	5,628,934.00	171,663.25	5,781,681.00	(152,747.00)	-2.7%
9) TOTAL, EXPENDITURES			73,448,084.00	73,448,084.00	17,041,827.91	75,356,630.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,052,683.00)	(6,052,683.00)	(5,507,454.76)	(5,591,576.00)		
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	8,032,560.00	8,032,560.00	(263,961.41)	8,399,404.00	366,844.00	4.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,051,825.00	7,051,825.00	(263,961.41)	7,418,669.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			999,142.00	999,142.00	(5,771,416.17)	1,827,093.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,042,466.00	17,042,466.00		18,860,303.00	1,817,837.00	10.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,042,466.00	17,042,466.00		18,860,303.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,042,466.00	17,042,466.00		18,860,303.00		
2) Ending Balance, June 30 (E + F1e)			18,041,608.00	18,041,608.00		20,687,396.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,041,608.00	18,041,608.00		20,687,396.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		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	6,637,240.00	6,637,240.00	0.00	6,158,375.00	(478,865.00)	-7.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,637,240.00	6,637,240.00	0.00	6,158,375.00	(478,865.00)	-7.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,396,307.00	1,396,307.00	0.00	1,407,411.00	11,104.00	0.8%
Special Education Discretionary Grants		8182	557,003.00	557,003.00	0.00	551,341.00	(5,662.00)	-1.0%
Child Nutrition Programs		8220	270,000.00	270,000.00	20,821.89	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	2,031,156.00	2,031,156.00	180,255.98	2,039,270.00	8,114.00	0.4%
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	3,575,765.00	3,575,765.00	532,947.00	3,784,004.00	208,239.00	5.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	2,579,966.00	2,579,966.00	448,544.00	2,648,544.00	68,578.00	2.7%
NCLB: Title II, Part A, Teacher Quality	4035	8290	67,951.00	67,951.00	0.00	83,449.00	15,498.00	22.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	656.00	656.00	0.00	377.00	(279.00)	-42.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	155,535.00	155,535.00	97,266.00	157,426.00	1,891.00	1.2%
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%
	3011-3020, 3026-3199, 4036-4126, 4204, 5510							
Other No Child Left Behind		8290	500,000.00	500,000.00	200,000.00	464,080.00	(35,920.00)	-7.2%
Vocational and Applied Technology Education	3500-3699	8290	68,167.00	68,167.00	0.00	68,167.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,752,509.00	4,752,509.00	2,049,926.81	4,704,474.00	(48,035.00)	-1.0%
TOTAL, FEDERAL REVENUE			15,955,015.00	15,955,015.00	3,529,761.68	16,178,543.00	223,528.00	1.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	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	1,762.98	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	271,388.00	271,388.00	0.00	271,388.00	0.00	0.0%
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	808,007.00	808,007.00	0.00	837,496.00	29,489.00	3.6%
California Clean Energy Jobs Act	6230	8590	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
Specialized Secondary	7370	8590	89,396.00	89,396.00	0.00	88,270.00	(1,126.00)	-1.3%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,354,137.00	6,354,137.00	413,651.24	6,910,811.00	556,674.00	8.8%
TOTAL, OTHER STATE REVENUE			7,945,428.00	7,945,428.00	415,414.22	8,530,465.00	585,037.00	7.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,200,000.00	1,200,000.00	7,491.95	1,200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	135,308.00	135,308.00	47,219.00	135,308.00	0.00	0.0%
Food Service Sales		8634	11,500.00	11,500.00	3,592.27	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	30,495,937.00	30,495,937.00	6,300,413.57	31,827,805.00	1,331,868.00	4.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	282,123.00	282,123.00	115,895.71	285,923.00	3,800.00	1.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,063,267.00	1,063,267.00	127,428.73	1,767,552.00	704,285.00	66.2%
Tuition		8710	3,657,155.00	3,657,155.00	987,156.02	3,657,155.00	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			36,857,718.00	36,857,718.00	7,589,197.25	38,897,671.00	2,039,953.00	5.5%
TOTAL, REVENUES			67,395,401.00	67,395,401.00	11,534,373.15	69,765,054.00	2,369,653.00	3.5%

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	9,720,156.00	9,720,156.00	2,863,002.61	9,929,813.00	(209,657.00)	-2.2%
Certificated Pupil Support Salaries		1200	2,606,002.00	2,606,002.00	782,234.65	2,596,114.00	9,888.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,440,245.00	3,440,245.00	991,886.85	3,177,828.00	262,417.00	7.6%
Other Certificated Salaries		1900	2,257,720.00	2,257,720.00	633,907.39	2,162,723.00	94,997.00	4.2%
TOTAL, CERTIFICATED SALARIES			18,024,123.00	18,024,123.00	5,271,031.50	17,866,478.00	157,645.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,601,009.00	9,601,009.00	1,886,264.19	9,955,939.00	(354,930.00)	-3.7%
Classified Support Salaries		2200	2,286,380.00	2,286,380.00	525,621.20	2,627,617.00	(341,237.00)	-14.9%
Classified Supervisors' and Administrators' Salaries		2300	5,196,098.00	5,196,098.00	1,267,004.35	5,415,054.00	(218,956.00)	-4.2%
Clerical, Technical and Office Salaries		2400	3,535,594.00	3,535,594.00	827,922.08	3,559,337.00	(23,743.00)	-0.7%
Other Classified Salaries		2900	252,601.00	252,601.00	52,407.07	203,393.00	49,208.00	19.5%
TOTAL, CLASSIFIED SALARIES			20,871,682.00	20,871,682.00	4,559,218.89	21,761,340.00	(889,658.00)	-4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,733,475.00	1,733,475.00	521,017.13	1,689,545.00	43,930.00	2.5%
PERS		3201-3202	2,550,589.00	2,550,589.00	571,775.13	2,615,108.00	(64,519.00)	-2.5%
OASDI/Medicare/Alternative		3301-3302	575,329.00	575,329.00	140,231.39	595,650.00	(20,321.00)	-3.5%
Health and Welfare Benefits		3401-3402	9,521,592.00	9,521,592.00	2,944,066.90	8,939,116.00	582,476.00	6.1%
Unemployment Insurance		3501-3502	19,474.00	19,474.00	6,106.95	20,186.00	(712.00)	-3.7%
Workers' Compensation		3601-3602	775,055.00	775,055.00	209,727.57	849,532.00	(74,477.00)	-9.6%
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	101,546.00	101,546.00	25,440.95	70,163.00	31,383.00	30.9%
TOTAL, EMPLOYEE BENEFITS			15,277,060.00	15,277,060.00	4,418,366.02	14,779,300.00	497,760.00	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	122,591.00	122,591.00	26,227.15	113,150.00	9,441.00	7.7%
Books and Other Reference Materials		4200	84,067.00	84,067.00	35,858.02	115,456.00	(31,389.00)	-37.3%
Materials and Supplies		4300	2,943,279.00	2,943,279.00	382,006.64	3,665,990.00	(722,711.00)	-24.6%
Noncapitalized Equipment		4400	132,650.00	132,650.00	14,757.29	168,763.00	(36,113.00)	-27.2%
Food		4700	311,011.00	311,011.00	64,265.39	314,500.00	(3,489.00)	-1.1%
TOTAL, BOOKS AND SUPPLIES			3,593,598.00	3,593,598.00	523,114.49	4,377,859.00	(784,261.00)	-21.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,135,575.00	4,135,575.00	29,509.18	4,138,837.00	(3,262.00)	-0.1%
Travel and Conferences		5200	606,418.00	606,418.00	122,171.95	552,283.00	54,135.00	8.9%
Dues and Memberships		5300	6,242.00	6,242.00	12,895.63	17,007.00	(10,765.00)	-172.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	203,802.00	203,802.00	95,760.19	209,714.00	(5,912.00)	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,284,013.00	1,284,013.00	183,231.46	1,422,733.00	(138,720.00)	-10.8%
Transfers of Direct Costs		5710	400,067.00	400,067.00	79,661.75	626,341.00	(226,274.00)	-56.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,383,147.00	2,383,147.00	549,187.15	2,476,898.00	(93,751.00)	-3.9%
Communications		5900	146,655.00	146,655.00	56,277.48	149,117.00	(2,462.00)	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,165,919.00	9,165,919.00	1,128,694.79	9,592,930.00	(427,011.00)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	107,703.00	107,703.00	0.00	166,112.00	(58,409.00)	-54.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Equipment Replacement		6500	7,511.00	7,511.00	0.00	8,400.00	(889.00)	-11.8%
TOTAL, CAPITAL OUTLAY			123,214.00	123,214.00	0.00	182,512.00	(59,298.00)	-48.1%
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	44,791.00	44,791.00	0.00	44,791.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	718,763.00	718,763.00	969,738.97	969,739.00	(250,976.00)	-34.9%
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)			763,554.00	763,554.00	969,738.97	1,014,530.00	(250,976.00)	-32.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,628,934.00	5,628,934.00	171,663.25	5,781,681.00	(152,747.00)	-2.7%
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			5,628,934.00	5,628,934.00	171,663.25	5,781,681.00	(152,747.00)	-2.7%
TOTAL, EXPENDITURES			73,448,084.00	73,448,084.00	17,041,827.91	75,356,630.00	(1,908,546.00)	-2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,416,008.00	1,416,008.00	(185,068.89)	1,550,707.00	134,699.00	9.5%
Contributions from Restricted Revenues		8990	6,616,552.00	6,616,552.00	(78,892.52)	6,848,697.00	232,145.00	3.5%
(e) TOTAL, CONTRIBUTIONS			8,032,560.00	8,032,560.00	(263,961.41)	8,399,404.00	366,844.00	4.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			7,051,825.00	7,051,825.00	(263,961.41)	7,418,669.00	(366,844.00)	5.2%

Resource	Description	2015-16 Projected Year Totals
5640	Medi-Cal Billing Option	1,400,716.00
6264	Educator Effectiveness	637,954.00
6300	Lottery: Instructional Materials	1,001,231.00
6355	ROCP: Direct Support Professional Training	10,270.00
6500	Special Education	2,195,385.00
6512	Special Ed: Mental Health Services	731,433.00
8150	Ongoing & Major Maintenance Account (RM,	7,099,183.00
9010	Other Restricted Local	7,611,224.00
Total, Restricted Balance		20,687,396.00

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

<u>DESCRIPTION</u>	2014-15 Unaudited <u>Actuals</u>	2015-16 Adopted <u>Budget</u>	2015-16 First Interim <u>Budget</u>	2016-17 Projected <u>Budget</u>	2017-18 Projected <u>Budget</u>
<u>A. REVENUES</u>					
LCFF/Revenue Limit Sources	86,989,767	80,496,005	81,087,969	81,038,004	83,938,186
Federal Revenues	18,201,682	23,423,993	24,466,135	23,627,340	23,627,340
Other State Revenues	11,814,050	10,657,047	17,030,229	11,369,593	11,570,642
Other Local Revenue	49,516,582	51,234,564	53,468,658	53,957,773	54,372,120
Other Transfers	27,236,886	32,645,468	32,645,468	32,645,468	32,645,468
TOTAL REVENUES	193,758,967	198,457,077	208,698,459	202,638,178	206,153,756
<u>B. EXPENDITURES</u>					
Certificated Salaries	51,589,684	53,218,153	53,565,735	54,817,509	57,478,765
Classified Salaries	49,398,889	50,575,959	53,550,277	54,395,722	56,202,221
Employee Benefits	35,757,143	38,714,082	37,485,595	39,220,229	43,001,147
Books and Supplies	7,815,549	9,171,965	10,083,080	9,350,494	9,454,489
Services, Other Oper. Exps	29,142,190	30,803,005	31,053,811	31,349,941	31,636,959
Capital Outlay	1,384,083	1,563,607	1,878,462	1,878,462	1,878,462
Other Outgo	15,636,657	10,195,773	10,879,715	7,514,071	7,173,119
Program Reductions				(200,000)	(1,515,728)
TOTAL EXPENDITURES	190,724,195	194,242,544	198,496,675	198,326,428	205,309,434
<u>C. EXCESS (DEFICIENCY)</u>	3,034,772	4,214,533	10,201,784	4,311,750	844,323
<u>D. OTHER SOURCES/USES</u>					
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	479,089	691,370	555,383	539,310	538,971
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

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

DESCRIPTION	2014-15 Unaudited Actuals	2015-16 Adopted Budget	2015-16 First Interim Budget	2016-17 Projected Budget	2017-18 Projected Budget
D. OTHER SOURCES/USES (continued)					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Sources/Uses	(1,459,824)	(1,672,105)	(1,536,118)	(1,520,045)	(1,519,706)
E. NET INCREASE (DECREASE)	1,574,948	2,542,428	8,665,666	2,791,705	(675,383)
F. FUND BALANCE					
Beginning Balance, July 1,	100,916,507	96,597,801	102,491,451	111,157,117	113,948,822
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	100,916,507	96,597,801	102,491,451	111,157,117	113,948,822
Ending Balance, June 30,	<u>102,491,455</u>	<u>99,140,229</u>	<u>111,157,117</u>	<u>113,948,822</u>	<u>113,273,439</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	18,860,305	18,041,608	20,687,394	21,849,738	22,739,045
<u>Board Designated</u>					
Designated Amounts	65,986,699	66,805,552	73,620,544	73,087,306	70,536,300
Economic Uncertainties	17,574,452	14,223,069	16,779,179	18,941,778	19,928,093
Undesignated Amounts	0	0	0	(0)	0

Orange County Department of Education
2015-16 First Interim Budget
December 16, 2015

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1 Average Daily Attendance (ADA) –Charter School ADA and Charter School Funded County Program ADA
Projected Charter School ADA and charter School Funded County Program ADA is not meeting the standard because this is the first year of operation for the Orange County Department of Education (OCDE) College and Career Academy Charter school.
- 4a Other Revenues
Projected Other Revenues are not meeting the standard because we are budgeting for an increase due to the one-time Mandate Funding and the Educator Effectiveness Funding. In addition, we are budgeting for an increase in the bill back program for Special Education contracts and from changes in the average daily attendance for the College and Career Academy Charter school.
- 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 have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our 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 16 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: _____

Date: _____

County Superintendent or Designee

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 16, 2015

Signed: _____

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Renee Hendrick

Telephone: (714) 966-4061

Title: 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.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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

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 (2014-15) 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 and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d, C2d, C6d)				
Current Year (2015-16)	2,920.00	2,932.00	0.4%	Met
1st Subsequent Year (2016-17)	2,840.00	2,785.00	-1.9%	Met
2nd Subsequent Year (2017-18)	2,840.00	2,796.00	-1.5%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2015-16)	4,155.00	4,075.89	-1.9%	Met
1st Subsequent Year (2016-17)	4,041.80	4,015.80	-0.6%	Met
2nd Subsequent Year (2017-18)	4,041.80	4,015.80	-0.6%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2015-16)	482,643.76	478,254.30	-0.9%	Met
1st Subsequent Year (2016-17)	482,643.76	478,338.30	-0.9%	Met
2nd Subsequent Year (2017-18)	482,643.76	478,437.30	-0.9%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1, C3f, C5, C7f)				
Current Year (2015-16)	0.00	72.00	New	Not Met
1st Subsequent Year (2016-17)	0.00	216.00	New	Not Met
2nd Subsequent Year (2017-18)	0.00	315.00	New	Not Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Projected Charter School ADA and Charter School Funded County Program ADA is not meeting the standard because this is the first year of operation for the Orange County Department of Education (OCDE) College and Career Academy Charter school.

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	Status
Current Year (2015-16)	106,177,015.00	106,894,187.00	0.7%	Met
1st Subsequent Year (2016-17)	106,040,639.00	106,844,222.00	0.8%	Met
2nd Subsequent Year (2017-18)	107,854,409.00	109,744,404.00	1.8%	Met

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

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2015-16)	142,508,194.00	144,601,607.00	1.5%	Met
1st Subsequent Year (2016-17)	148,157,322.00	148,433,460.00	0.2%	Met
2nd Subsequent Year (2017-18)	156,256,675.00	156,682,133.00	0.3%	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 (2015-16)	23,423,993.00	24,466,135.00	4.4%	No
1st Subsequent Year (2016-17)	23,353,645.00	23,627,340.00	1.2%	No
2nd Subsequent Year (2017-18)	23,353,645.00	23,627,340.00	1.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2015-16)	10,657,047.00	17,030,229.00	59.8%	Yes
1st Subsequent Year (2016-17)	10,375,338.00	11,369,593.00	9.6%	Yes
2nd Subsequent Year (2017-18)	10,551,702.00	11,570,642.00	9.7%	Yes

Explanation:
(required if Yes)

Other State Revenue is not meeting the standard because we are budgeting for an increase due to the one-time Mandate Funding and the Educator Effectiveness Funding. In addition, we are budgeting for an increase in the bill back program for Special Education contracts and from the changes in the average daily attendance for the College and Career Preparatory Academy Charter school.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2015-16)	83,880,032.00	86,114,126.00	2.7%	No
1st Subsequent Year (2016-17)	84,978,108.00	86,603,241.00	1.9%	No
2nd Subsequent Year (2017-18)	86,987,086.00	87,017,588.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2015-16)	9,171,965.00	10,083,080.00	9.9%	Yes
1st Subsequent Year (2016-17)	7,303,772.00	9,350,494.00	28.0%	Yes
2nd Subsequent Year (2017-18)	7,404,500.00	9,454,489.00	27.7%	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 (2015-16)	30,803,005.00	31,053,811.00	0.8%	No
1st Subsequent Year (2016-17)	30,833,171.00	31,149,941.00	1.0%	No
2nd Subsequent Year (2017-18)	30,932,173.00	30,121,231.00	-2.6%	No

Explanation:
(required if Yes)

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 (2015-16)	117,961,072.00	127,610,490.00	8.2%	Not Met
1st Subsequent Year (2016-17)	118,707,091.00	121,600,174.00	2.4%	Met
2nd Subsequent Year (2017-18)	120,892,433.00	122,215,570.00	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2015-16)	39,974,970.00	41,136,891.00	2.9%	Met
1st Subsequent Year (2016-17)	38,136,943.00	40,500,435.00	6.2%	Not Met
2nd Subsequent Year (2017-18)	38,336,673.00	39,575,720.00	3.2%	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 NOT MET - Projected total operating revenues 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 revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

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

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

Other State Revenue is not meeting the standard because we are budgeting for an increase due to the one-time Mandate Funding and the Educator Effectiveness Funding. In addition, we are budgeting for an increase in the bill back program for Special Education contracts and from the changes in the average daily attendance for the College and Career Preparatory Academy Charter school.

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)

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 amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for the current year or the amount that the county office deposited into the account for the 2014-15 fiscal year. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,183,001.00	3,662,309.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		3,662,309.00	

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available 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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	18.4%	19.5%	19.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	6.1%	6.5%	6.4%

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?

Yes

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

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	34,992,703.00	34,992,703.00	34,992,703.00

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	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2015-16)	6,838,573.00	123,695,428.00	N/A	Met
1st Subsequent Year (2016-17)	1,629,361.00	122,155,880.00	N/A	Met
2nd Subsequent Year (2017-18)	(1,564,691.00)	127,336,029.00	1.2%	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)

7. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2015-16)	111,157,119.00	Met
1st Subsequent Year (2016-17)	113,948,824.00	Met
2nd Subsequent Year (2017-18)	113,273,440.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2015-16)	108,899,150.00	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available 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	\$65,000 (greater of)	0	to \$5,806,999
4% or	\$290,000 (greater of)	\$5,807,000	to \$14,514,999
3% or	\$581,000 (greater of)	\$14,515,000	to \$65,323,000
2% or	\$1,960,000 (greater of)	\$65,323,001	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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	200,032,793	199,846,473	206,829,140
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	200,032,793.00	199,846,473.00	206,829,140.00
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)	200,032,793.00	199,846,473.00	206,829,140.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	4,000,655.86	3,996,929.46	4,136,582.80
6. Reserve Standard - by Amount (From percentage level chart above)	1,960,000.00	1,960,000.00	1,960,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	4,000,655.86	3,996,929.46	4,136,582.80

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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)	16,779,179.00	18,941,778.00	19,928,093.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	20,063,959.00	20,063,959.00	20,063,959.00
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)	36,843,138.00	39,005,737.00	39,992,052.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	18.42%	19.52%	19.34%
County Office's Reserve Standard (Section 8A, Line 7):	4,000,655.86	3,996,929.46	4,136,582.80
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)

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:

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 (2015-16)	(1,416,008.00)	(1,550,707.00)	9.5%	134,699.00	Not Met
1st Subsequent Year (2016-17)	(2,852,476.00)	(1,557,066.00)	-45.4%	(1,295,410.00)	Not Met
2nd Subsequent Year (2017-18)	(2,873,973.00)	(1,578,636.00)	-45.1%	(1,295,337.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2015-16)	1,672,105.00	1,536,118.00	-8.1%	(135,987.00)	Not Met
1st Subsequent Year (2016-17)	1,672,105.00	1,520,045.00	-9.1%	(152,060.00)	Not Met
2nd Subsequent Year (2017-18)	1,672,105.00	1,519,706.00	-9.1%	(152,399.00)	Not 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 have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

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

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

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

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

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

0.00	0.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

311,015.00	311,015.00
308,140.00	308,140.00
319,747.00	319,747.00

- d. Number of retirees receiving OPEB benefits
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

83	83
83	83
83	83

4. Comments:

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

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

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

- b. Amount contributed (funded) for self-insurance programs
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

0	0
0	0
0	0

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	345.7	336.8	336.8	336.8

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

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

Yes

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
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

440,811

6. Amount included for any tentative salary schedule increases

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

0

0

0

Certificated (Non-management) 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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
6,586,765	6,586,765	6,586,765
100.0%	100.0%	100.0%
2.6%	0.0%	0.0%

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

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

No		
----	--	--

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
567,229	575,612	584,118
0.1%	0.1%	0.1%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	509.2	490.1	490.1	490.1

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 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
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

321,035

6. Amount included for any tentative salary schedule increases

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

0

0

0

Classified (Non-management) 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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
9,263,052	9,263,052	9,263,052
100.0%	100.0%	100.0%
4.5%	0.0%	0.0%

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:

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
228,640	230,927	233,236
1.0%	1.0%	1.0%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
Yes	No	No

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) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	323.5	344.2	344.2	344.2

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	633.00	633.00	633.00	523.00	(110.00)	-17%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	2,287.00	2,287.00	2,287.00	2,401.00	114.00	5%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	2,920.00	2,920.00	2,920.00	2,924.00	4.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	3,723.00	3,723.00	3,723.00	3,643.00	(80.00)	-2%
b. Special Education-Special Day Class	391.79	391.79	391.79	391.79	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	41.01	41.01	41.01	41.10	0.09	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	4,155.80	4,155.80	4,155.80	4,075.89	(79.91)	-2%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	7,075.80	7,075.80	7,075.80	6,999.89	(75.91)	-1%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	482,643.76	482,643.76	482,643.76	478,254.30	(4,389.46)	-1%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	8.00	8.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	8.00	8.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	72.00	72.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	72.00	72.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	80.00	80.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	80.00	80.00	0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	5,497,071.00	5,497,071.00	2,235,056.18	6,117,227.00	620,156.00	11.3%
3) Other State Revenue		8300-8599	7,926,953.00	7,926,953.00	9,651,461.71	14,797,593.00	6,870,640.00	86.7%
4) Other Local Revenue		8600-8799	343,700.00	343,700.00	125,459.73	448,001.00	104,301.00	30.3%
5) TOTAL, REVENUES			13,767,724.00	13,767,724.00	12,011,977.62	21,362,821.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	84,073.00	84,073.00	25,129.39	79,949.00	4,124.00	4.9%
2) Classified Salaries		2000-2999	1,204,189.00	1,204,189.00	314,866.83	1,314,650.00	(110,461.00)	-9.2%
3) Employee Benefits		3000-3999	619,320.00	619,320.00	176,381.43	651,445.00	(32,125.00)	-5.2%
4) Books and Supplies		4000-4999	144,471.00	144,471.00	10,895.21	189,447.00	(44,976.00)	-31.1%
5) Services and Other Operating Expenditures		5000-5999	11,187,128.00	11,187,128.00	4,381,409.19	18,229,405.00	(7,042,277.00)	-62.9%
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	1,219,913.00	1,219,913.00	84,805.12	1,453,308.00	(233,395.00)	-19.1%
9) TOTAL, EXPENDITURES			14,459,094.00	14,459,094.00	4,993,487.17	21,918,204.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(691,370.00)	(691,370.00)	7,018,490.45	(555,383.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	691,370.00	691,370.00	0.00	555,383.00	(135,987.00)	-19.7%
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			691,370.00	691,370.00	0.00	555,383.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	7,018,490.45	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		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Orange County Department of Education
ALL FUND STATEMENT
2015-16 First Interim Budget

Form 01		
General Fund		
	2015-16 Adopted Budget	2015-16 First Interim Budget
Revenues	198,457,077	208,698,459
Expenditures	194,242,544	198,496,675
Excess / (Deficit)	4,214,533	10,201,784
Beginning Balance (July 1)	96,597,801	102,491,453
Transfers / Other Audit Adjustments	(1,672,105)	(1,536,118)
Reserves / Ending Balance June 30	99,140,229	111,157,119

Form 10		
Special Education Pass-Through Fund		
	2015-16 Adopted Budget	2015-16 First Interim Budget
	36,466,922	36,932,530
	36,196,637	34,992,703
	270,285	1,939,827
	13,470,745	11,791,521
	-	-
	13,741,030	13,731,348

Form 12		
Child Development Fund		
	2015-16 Adopted Budget	2015-16 First Interim Budget
	13,767,724	21,362,821
	14,459,094	21,918,204
	(691,370)	(555,383)
	691,370	555,383
	-	-

Form 14		
Deferred Maintenance Fund		
	2015-16 Adopted Budget	2015-16 First Interim Budget
	1,109,452	1,092,203
	980,000	980,000
	129,452	112,203
	22,642,253	23,029,523
	980,735	980,735
	23,752,440	24,122,461

Form 17		
Special Reserve Fund		
	2015-16 Adopted Budget	2015-16 First Interim Budget
Revenues	77,850	79,718
Expenditures	-	-
Excess / (Deficit)	77,850	79,718
Beginning Balance (July 1)	23,136,756	23,137,476
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	23,214,606	23,217,194

Form 30		
State School Building Fund		
	2015-16 Adopted Budget	2015-16 First Interim Budget
	-	-

Form 35		
School Facilities Fund		
	2015-16 Adopted Budget	2015-16 First Interim Budget
	19,100	19,545
	290,350	290,350
	(271,250)	(270,805)
	5,295,407	5,631,957
	-	-
	5,024,157	5,361,152

Form 40		
Capital Outlay Fund (Esplanade)		
	2015-16 Adopted Budget	2015-16 First Interim Budget
	1,740,900	1,740,900
	958,000	958,000
	782,900	782,900
	3,666,852	3,988,364
	(800,000)	(800,000)
	3,649,752	3,971,264

Form 56		
Debt Service Fund (Esplanade)		
	2015-16 Adopted Budget	2015-16 First Interim Budget
Revenues	3,000	3,000
Expenditures	775,000	775,000
Excess / (Deficit)	(772,000)	(772,000)
Beginning Balance (July 1)	983,777	984,020
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	1,011,777	1,012,020

Form 67		
Dental Self-Insurance Fund		
	2015-16 Adopted Budget	2015-16 First Interim Budget
	1,983,611	1,983,611
	1,398,855	1,398,855
	584,756	584,756
	3,804,649	3,494,291
	-	-
	4,389,405	4,079,047

Form 70		
TOTAL ALL FUNDS		
	2015-16 Adopted Budget	2015-16 First Interim Budget
	253,625,636	271,912,787
	249,300,480	259,809,787
	4,325,156	12,103,000
	169,598,240	174,548,605
	-	-
	173,923,396	186,651,605