

ORANGE COUNTY DEPARTMENT OF EDUCATION
2015-16 Second Interim Budget
March 10, 2016

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Decreased by a net of (\$3,490,215) due to the following:</p> <ul style="list-style-type: none"> • (\$3,420,032) decrease due to a projected decrease of 173 Average Daily Attendance (ADA) for Alternative Education from First Interim budget to Second Interim • (\$70,183) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru).
(2) Federal Revenue	<p>Increased by a net of \$894,472 due to the following:</p> <ul style="list-style-type: none"> • \$1,648,897 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • (\$723,103) decrease for Medi-Cal due to prior year claims • (\$31,322) decrease for changes in various categorical programs
(3) Other State Revenue	<p>Increased by a net of \$4,572,428 due to the following:</p> <ul style="list-style-type: none"> • \$4,060,706 increase in all other revenue due to 2014-15 GASB 68 requiring districts to recognize the State's contribution portion of STRS made on behalf of the districts. The revenue is recognized and offset by the recognition of the expenditures [see object code 3101 and 3102] • \$323,622 increase in various state entitlements • \$188,100 increase in new California Preschool Instruction Network (CPIN) Transitional Kindergarten Professional Development ending 6/30/2017
(4) Other Local Revenue	<p>Decreased by a net of (\$419,750) due to the following:</p> <ul style="list-style-type: none"> • \$211,921 increase in local revenue for new Alternative Education Restorative Practice Intervention contract • \$196,868 increase in local revenue for new Alternative Education Gang Prevention contract • (\$416,347) decrease in ERATE due to reduction in reimbursements • (\$220,388) decrease in various local revenue for various programs • (\$191,804) decrease in contract fees for billings for Special Education

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EXPENDITURES	
(5) Certificated Salaries	Decreased by a net of (\$519,508) due to the following: <ul style="list-style-type: none"> • \$42,927 increase for substitutes and various other changes • (\$363,685) decrease for (July –February) salary savings for unfilled positions budgeted for the whole year • (\$198,750) decrease due to vacant and new certificated positions filled thru attrition
(6) Classified Salaries	Increased by a net of \$52,301 due to the following: <ul style="list-style-type: none"> • \$406,500 increase for substitutes and various other changes for various programs • (\$254,814) decrease for (July –February) salary savings for unfilled positions budgeted for the whole year • (\$99,385) decrease due to vacant and new classified positions filled thru attrition
(7) Employee Benefits	Increased by a net of \$4,267,832 due to the following: <ul style="list-style-type: none"> • \$4,060,706 increase due to 2014-15 GASB 68 requiring districts to recognize the State’s contribution portion of STRS made on behalf of districts. This will be offset by the recognition of revenue [see object code 8590] • \$663,417 increase due to correction of benefit data • (\$299,494) decrease for (July –February) benefit savings for unfilled positions budgeted for the whole year • (\$156,797) decrease for benefits due to vacant and new positions filled thru attrition
(8) Books and Supplies	Increased by a net of \$1,325,732 due to the following: <ul style="list-style-type: none"> • \$1,280,206 increase for holding accounts for various programs awaiting program guidelines • \$45,526 increase in instructional materials and supplies for various programs
(9) Services, Other Operating Expenses	Increased by a net of \$180,567 due to the following: <ul style="list-style-type: none"> • \$180,567 increase for various miscellaneous operating expenses for all programs
(10) Capital Outlay	Increased by a net of \$41,198 due to the following: <ul style="list-style-type: none"> • \$51,270 increase for new and replacement equipment for various programs • (\$10,072) decrease for improvement of sites and buildings for various programs
(11) Other Outgo	Increased by a net of \$1,253,228 due to the following: <ul style="list-style-type: none"> • \$1,253,228 increase in payments to districts for Medi-Cal Administrative Activities (MAA)
(12) Indirect Costs	Increased by a net of \$75,829 due to the following: <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	Decreased by a net of (\$125,774) due to the following: <ul style="list-style-type: none"> • (\$125,774) decrease for contribution to the Child Development Fund due to the increase in funding

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(14) Ending Balance	<p>The total projected General ending fund balance is \$106,314,307 \$17,903,081 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$68,406,473 designated as Legally Restricted for programs. Of that amount \$6,322,826 is the Reserve amount for the Alternative Education program • \$19,934,753 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 \$17,903,081</p>

Orange County Department of Education
2015-16 Second Interim (SI) -vs- 2015-16 First Interim (FI)

2/29/2016 Revenue	2015-16 First Interim (FI)		2015-16 Second Interim (SI)		2015-16 SI vs 2015-16 FI Variance		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
LCCFF/Revenue Limit	74,929,594	6,158,375	81,087,969	71,469,260	6,128,494	77,597,754	(3,490,215)
Federal	8,287,592	16,178,543	24,466,135	9,936,489	15,424,118	25,360,607	894,472
Other State	8,499,764	8,530,465	17,030,229	8,785,187	12,817,470	21,602,657	4,572,428
Local Revenue	47,216,455	38,897,671	86,114,126	46,545,100	39,149,276	85,694,376	(419,750)
Total Revenue	138,933,405	69,765,054	208,698,459	136,736,036	73,519,358	210,255,394	1,556,935
Expenditures							
Certificated	35,699,257	17,866,478	53,565,735	35,175,256	17,870,971	53,046,227	(519,508)
Classified	31,788,937	21,761,340	53,550,277	31,404,259	22,198,319	53,602,578	52,301
Benefits	22,706,295	14,779,300	37,485,595	22,776,099	18,977,328	41,753,427	4,267,832
Books and Supplies	5,705,221	4,377,859	10,083,080	6,576,802	4,832,010	11,408,812	1,325,732
Services	21,460,881	9,592,930	31,053,811	21,640,710	9,593,668	31,234,378	180,567
Capital Outlay	1,695,950	182,512	1,878,462	1,661,878	257,782	1,919,660	41,198
Other Outgo	11,318,493	1,014,530	12,333,023	12,571,721	1,014,530	13,586,251	1,253,228
Transfers of Indirect	(7,234,989)	5,781,681	(1,453,308)	(7,293,309)	5,764,172	(1,529,137)	(75,829)
Total Expenditures	123,140,045	75,356,630	198,496,675	124,513,416	80,508,780	205,022,196	6,525,521
Excess/Deficiency	15,793,360	(5,591,576)	10,201,784	12,222,620	(6,989,422)	5,233,198	(4,968,586)
Transfers In	-	-	-	-	-	-	-
Transfers Out	(555,383)	(980,735)	(1,536,118)	(429,609)	(980,735)	(1,410,344)	125,774
Other Sources	-	-	-	-	-	-	-
Contributions	(8,399,404)	8,399,404	-	(9,044,607)	9,044,607	-	645,203
All Other Sources	(8,954,787)	7,418,669	(1,536,118)	(9,474,216)	8,063,872	(1,410,344)	125,774
Net Increase or							
Decrease in Fund	6,838,573	1,827,093	8,665,666	2,748,404	1,074,450	3,822,854	(4,842,812)
Beginning Balance	83,631,150	18,860,303	102,491,453	83,631,150	18,860,303	102,491,453	-
Audit Adjustment	-	-	-	-	-	-	-
Ending Balance	90,469,723	20,687,396	111,157,119	86,379,554	19,934,753	106,314,307	(4,842,812)

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	81,087,969.00	68,952,201.58	77,597,754.00	(3,490,215.00)	-4.3%
2	2) Federal Revenue	8100-8299	23,423,993.00	24,466,135.00	15,559,669.79	25,360,607.00	894,472.00	3.7%
3	3) Other State Revenue	8300-8599	10,657,047.00	17,030,229.00	15,035,588.37	21,602,657.00	4,572,428.00	26.8%
4	4) Other Local Revenue	8600-8799	83,880,032.00	86,114,126.00	37,745,185.84	85,694,376.00	(419,750.00)	-0.5%
	5) TOTAL, REVENUES		198,457,077.00	208,698,459.00	137,292,645.58	210,255,394.00		
B. EXPENDITURES								
5	1) Certificated Salaries	1000-1999	53,218,153.00	53,565,735.00	30,760,048.39	53,046,227.00	519,508.00	1.0%
6	2) Classified Salaries	2000-2999	50,575,959.00	53,550,277.00	25,835,015.73	53,602,578.00	(52,301.00)	-0.1%
7	3) Employee Benefits	3000-3999	38,714,082.00	37,485,595.00	20,982,370.36	41,753,427.00	(4,267,832.00)	-11.4%
8	4) Books and Supplies	4000-4999	9,171,965.00	10,083,080.00	2,980,762.04	11,408,812.00	(1,325,732.00)	-13.1%
9	5) Services and Other Operating Expenditures	5000-5999	30,803,005.00	31,053,811.00	13,280,735.96	31,234,378.00	(180,567.00)	-0.6%
10	6) Capital Outlay	6000-6999	1,563,607.00	1,878,462.00	648,433.55	1,919,660.00	(41,198.00)	-2.2%
11	7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	11,415,686.00	12,333,023.00	8,752,166.68	13,586,251.00	(1,253,228.00)	-10.2%
12	8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,219,913.00)	(1,453,308.00)	(258,717.64)	(1,529,137.00)	75,829.00	-5.2%
	9) TOTAL, EXPENDITURES		194,242,544.00	198,496,675.00	102,980,815.07	205,022,196.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,214,533.00	10,201,784.00	34,311,830.51	5,233,198.00		
D. OTHER FINANCING SOURCES/USES								
13	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	1,536,118.00	0.00	1,410,344.00	125,774.00	8.2%
	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)	(1,536,118.00)	0.00	(1,410,344.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,542,428.00	8,665,666.00	34,311,830.51	3,822,854.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	96,597,801.00	102,491,453.00		102,491,453.00	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)			96,597,801.00	102,491,453.00		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	102,491,453.00		102,491,453.00		
14) 2) Ending Balance, June 30 (E + F1e)			99,140,229.00	111,157,119.00		106,314,307.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	70,000.00	70,000.00		70,000.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted			18,041,608.00	20,687,396.00		19,934,753.00		
c) Committed								
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			66,805,552.00	73,620,544.00		68,406,473.00		
	0000	9780				25,576,800.00		
	0000	9780				6,598,019.00		
	0000	9780				6,322,826.00		
	0000	9780				3,070,857.00		
	0000	9780				2,429,375.00		
	0000	9780				1,717,446.00		
	0000	9780				1,474,256.00		
	0000	9780				1,339,522.00		
	0000	9780				1,317,679.00		
	0000	9780				646,799.00		
	0000	9780				416,332.00		
	0000	9780				371,100.00		
	0000	9780				369,834.00		
	0000	9780				356,890.00		
	0000	9780				351,168.00		
	0000	9780				340,000.00		
	0000	9780				310,149.00		
	0000	9780				120,775.00		
15) e) Unassigned/Unappropriated								
		9789	14,223,069.00	16,779,179.00		17,903,081.00		
		9790	0.00	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	17,959,566.00	19,602,457.00	14,928,847.70	12,274,926.00	(7,327,531.00)	-37.4%
Education Protection Account State Aid - Current Year		8012	584,000.00	600,800.00	340,507.00	549,800.00	(51,000.00)	-8.5%
State Aid - Prior Years		8019	0.00	0.00	615,272.00	615,272.00	615,272.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	549,293.00	557,675.00	278,742.78	557,485.00	(190.00)	0.0%
Timber Yield Tax		8022	0.00	12.00	0.00	12.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	75,629,964.00	75,208,794.00	45,188,246.89	81,202,224.00	5,993,430.00	8.0%
Unsecured Roll Taxes		8042	2,766,904.00	2,893,769.00	2,257,479.09	2,623,568.00	(270,201.00)	-9.3%
Prior Years' Taxes		8043	1,707,783.00	1,711,224.00	1,760,514.28	1,814,422.00	103,198.00	6.0%
Supplemental Taxes		8044	2,597,062.00	2,160,689.00	1,241,130.95	2,007,534.00	(153,155.00)	-7.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	118,788.47	118,788.00	118,788.00	New
Community Redevelopment Funds (SB 617/699/1992)		8047	4,382,443.00	4,158,767.00	3,300,689.02	3,503,033.00	(655,734.00)	-15.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			106,177,015.00	106,894,187.00	70,030,218.18	105,267,064.00	(1,627,123.00)	-1.5%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(455,769.00)	(421,720.00)	0.00	(472,720.00)	(51,000.00)	12.1%
All Other LCFF Transfers - Current Year	All Other	8091	(584,000.00)	(600,800.00)	0.00	(549,800.00)	51,000.00	-8.5%
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)	(24,783,698.00)	(1,078,016.60)	(26,646,790.00)	(1,863,092.00)	7.5%
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	81,087,969.00	68,952,201.58	77,597,754.00	(3,490,215.00)	-4.3%
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	1,407,411.00	0.00	1,401,049.00	(6,362.00)	-0.5%
Special Education Discretionary Grants		8182	557,003.00	551,341.00	23,921.00	602,761.00	51,420.00	9.3%
Child Nutrition Programs		8220	270,000.00	270,000.00	92,465.05	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	2,280,464.00	604,440.94	2,187,739.00	(92,725.00)	-4.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	3,575,765.00	3,784,004.00	1,454,332.93	3,797,179.00	13,175.00	0.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	2,579,966.00	2,648,544.00	1,131,999.81	2,648,544.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	67,951.00	83,449.00	19,938.42	83,498.00	49.00	0.1%

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NCLB: Title III, Immigration Education Program	4201	8290	656.00	377.00	563.00	377.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	155,535.00	157,426.00	65,621.27	156,905.00	(521.00)	-0.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290	500,000.00	464,080.00	189,080.76	464,080.00	0.00	0.0%
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	12,030,460.00	12,750,872.00	11,977,306.61	13,680,308.00	929,436.00	7.3%
TOTAL, FEDERAL REVENUE			23,423,993.00	24,466,135.00	15,559,669.79	25,360,607.00	894,472.00	3.7%
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	7,957.80	22,500.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,481,386.00	7,269,689.00	6,044,720.00	7,505,749.00	236,060.00	3.2%
Lottery - Unrestricted and Instructional Materials		8560	1,293,084.00	1,293,084.00	300,053.37	1,380,591.00	87,507.00	6.8%
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	837,496.00	550,858.02	833,203.00	(4,293.00)	-0.5%
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	88,270.00	78,269.65	88,270.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,562,674.00	7,119,190.00	8,053,729.53	11,372,344.00	4,253,154.00	59.7%
TOTAL, OTHER STATE REVENUE			10,657,047.00	17,030,229.00	15,035,588.37	21,602,657.00	4,572,428.00	26.8%

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	1,231,622.19	1,200,108.00	108.00	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	413,866.00	191,327.77	427,798.00	13,932.00	3.4%
Food Service Sales		8634	296,500.00	296,500.00	171,172.75	296,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	10,596.00	10,100.00	10,100.00	New
Leases and Rentals		8650	17,521.00	17,521.00	6,414.50	12,828.00	(4,693.00)	-26.8%
Interest		8660	372,736.00	372,736.00	309,445.21	400,000.00	27,264.00	7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,854.97	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	38,678,963.00	17,352,193.05	38,451,232.00	(227,731.00)	-0.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,089,843.00	4,214,847.00	1,967,041.85	4,111,447.00	(103,400.00)	-2.5%
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	4,604,642.00	1,611,367.36	4,469,312.00	(135,330.00)	-2.9%
Tuition		8710	36,302,623.00	36,302,623.00	14,876,301.19	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	11,849.00	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	86,114,126.00	37,745,185.84	85,694,376.00	(419,750.00)	-0.5%
TOTAL, REVENUES			198,457,077.00	208,698,459.00	137,292,645.58	210,255,394.00	1,556,935.00	0.7%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	36,898,947.00	37,476,736.00	21,927,141.66	37,377,499.00	99,237.00	0.3%
Certificated Pupil Support Salaries		1200	2,705,185.00	2,757,592.00	1,519,625.09	2,723,229.00	34,363.00	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	11,124,310.00	10,899,664.00	5,973,477.79	10,539,337.00	360,327.00	3.3%
Other Certificated Salaries		1900	2,489,711.00	2,431,743.00	1,339,803.85	2,406,162.00	25,581.00	1.1%
TOTAL, CERTIFICATED SALARIES			53,218,153.00	53,565,735.00	30,760,048.39	53,046,227.00	519,508.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,863,628.00	13,308,074.00	5,987,164.47	12,922,219.00	385,855.00	2.9%
Classified Support Salaries		2200	3,419,039.00	4,005,391.00	1,788,217.81	3,899,054.00	106,337.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	19,662,391.00	20,874,957.00	10,438,592.17	21,440,426.00	(565,469.00)	-2.7%
Clerical, Technical and Office Salaries		2400	14,310,599.00	15,023,082.00	7,447,978.66	14,998,156.00	24,926.00	0.2%
Other Classified Salaries		2900	320,302.00	338,773.00	173,062.62	342,723.00	(3,950.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			50,575,959.00	53,550,277.00	25,835,015.73	53,602,578.00	(52,301.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,297,963.00	5,374,792.00	3,066,216.54	9,391,226.00	(4,016,434.00)	-74.7%
PERS		3201-3202	6,216,481.00	6,310,421.00	3,062,466.19	6,331,191.00	(20,770.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	1,531,080.00	1,644,183.00	827,176.86	1,646,832.00	(2,649.00)	-0.2%
Health and Welfare Benefits		3401-3402	23,270,280.00	21,662,917.00	12,778,642.76	21,879,381.00	(216,464.00)	-1.0%
Unemployment Insurance		3501-3502	101,578.00	59,928.00	29,152.51	60,431.00	(503.00)	-0.8%
Workers' Compensation		3601-3602	2,064,529.00	2,280,678.00	1,192,998.11	2,292,414.00	(11,736.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	60,691.07	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(124,479.49)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	232,171.00	152,676.00	89,505.81	151,952.00	724.00	0.5%
TOTAL, EMPLOYEE BENEFITS			38,714,082.00	37,485,595.00	20,982,370.36	41,753,427.00	(4,267,832.00)	-11.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	495,591.00	440,900.00	31,175.90	398,900.00	42,000.00	9.5%
Books and Other Reference Materials		4200	186,169.00	216,793.00	133,263.29	202,629.00	14,164.00	6.5%
Materials and Supplies		4300	7,140,535.00	7,955,827.00	2,240,522.72	9,327,117.00	(1,371,290.00)	-17.2%
Noncapitalized Equipment		4400	841,659.00	927,060.00	336,784.35	937,666.00	(10,606.00)	-1.1%
Food		4700	508,011.00	542,500.00	239,015.78	542,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,171,965.00	10,083,080.00	2,980,762.04	11,408,812.00	(1,325,732.00)	-13.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,849,555.00	8,852,817.00	2,089,887.63	8,702,779.00	150,038.00	1.7%
Travel and Conferences		5200	1,570,138.00	1,647,427.00	723,606.33	1,791,050.00	(143,623.00)	-8.7%
Dues and Memberships		5300	335,268.00	249,926.00	162,407.95	323,250.00	(73,324.00)	-29.3%
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	1,363,466.00	788,635.52	1,415,604.00	(52,138.00)	-3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,940,574.00	9,136,853.00	5,523,818.54	9,173,144.00	(36,291.00)	-0.4%
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)	(286,786.00)	(26,029.35)	(296,221.00)	9,435.00	-3.3%
Professional/Consulting Services and Operating Expenditures		5800	8,387,752.00	8,605,159.00	2,942,593.38	8,619,461.00	(14,302.00)	-0.2%
Communications		5900	973,235.00	984,949.00	766,508.96	1,005,311.00	(20,362.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,803,005.00	31,053,811.00	13,280,735.96	31,234,378.00	(180,567.00)	-0.6%

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)
CAPITAL OUTLAY								
Land		6100	15,000.00	24,478.00	8,708.78	11,478.00	13,000.00	53.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	187,703.00	295,112.00	31,813.60	298,040.00	(2,928.00)	-1.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,143,066.00	1,350,645.00	588,554.56	1,365,387.00	(14,742.00)	-1.1%
Equipment Replacement		6500	217,838.00	208,227.00	19,356.61	244,755.00	(36,528.00)	-17.5%
TOTAL, CAPITAL OUTLAY			1,563,607.00	1,878,462.00	648,433.55	1,919,660.00	(41,198.00)	-2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	3,751,689.00	3,736,526.00	(992,991.72)	3,736,916.00	(390.00)	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 Transfers	All Other	7221-7223	44,791.00	44,791.00	0.00	44,791.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	6,877,919.00	7,559,443.00	8,762,280.43	8,812,281.00	(1,252,838.00)	-16.6%
Debt Service		7299	718,763.00	969,739.00	969,738.97	969,739.00	0.00	0.0%
Debt Service - Interest		7438	4,746.00	4,746.00	2,768.22	4,746.00	0.00	0.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	10,370.78	17,778.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,415,686.00	12,333,023.00	8,752,166.68	13,586,251.00	(1,253,228.00)	-10.2%
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)	(1,453,308.00)	(258,717.64)	(1,529,137.00)	75,829.00	-5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,219,913.00)	(1,453,308.00)	(258,717.64)	(1,529,137.00)	75,829.00	-5.2%
TOTAL, EXPENDITURES			194,242,544.00	198,496,675.00	102,980,815.07	205,022,196.00	(6,525,521.00)	-3.3%

2015-16 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	691,370.00	555,383.00	0.00	429,609.00	125,774.00	22.6%
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	1,536,118.00	0.00	1,410,344.00	125,774.00	8.2%
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)	(1,536,118.00)	0.00	(1,410,344.00)	(125,774.00)	-8.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	73,858,765.00	74,929,594.00	68,952,201.58	71,469,260.00	(3,460,334.00)	-4.6%
2) Federal Revenue		8100-8299	7,468,978.00	8,287,592.00	9,816,692.22	9,936,489.00	1,648,897.00	19.9%
3) Other State Revenue		8300-8599	2,711,619.00	8,499,764.00	6,324,324.58	8,785,187.00	285,423.00	3.4%
4) Other Local Revenue		8600-8799	47,022,314.00	47,216,455.00	21,769,201.60	46,545,100.00	(671,355.00)	-1.4%
5) TOTAL, REVENUES			131,061,676.00	138,933,405.00	106,862,419.98	136,736,036.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,194,030.00	35,699,257.00	20,644,120.28	35,175,256.00	524,001.00	1.5%
2) Classified Salaries		2000-2999	29,704,277.00	31,788,937.00	15,554,497.73	31,404,259.00	384,678.00	1.2%
3) Employee Benefits		3000-3999	23,437,022.00	22,706,295.00	12,788,393.85	22,776,099.00	(69,804.00)	-0.3%
4) Books and Supplies		4000-4999	5,578,367.00	5,705,221.00	1,916,504.58	6,576,802.00	(871,581.00)	-15.3%
5) Services and Other Operating Expenditures		5000-5999	21,637,086.00	21,460,881.00	11,108,400.35	21,640,710.00	(179,829.00)	-0.8%
6) Capital Outlay		6000-6999	1,440,393.00	1,695,950.00	646,008.55	1,661,878.00	34,072.00	2.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	10,652,132.00	11,318,493.00	7,782,427.71	12,571,721.00	(1,253,228.00)	-11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,848,847.00)	(7,234,989.00)	(571,412.17)	(7,293,309.00)	58,320.00	-0.8%
9) TOTAL, EXPENDITURES			120,794,460.00	123,140,045.00	69,868,940.88	124,513,416.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10,267,216.00	15,793,360.00	36,993,479.10	12,222,620.00		
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	555,383.00	0.00	429,609.00	125,774.00	22.6%
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)	(8,399,404.00)	261,132.18	(9,044,607.00)	(645,203.00)	7.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,723,930.00)	(8,954,787.00)	261,132.18	(9,474,216.00)		

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	6,838,573.00	37,254,611.28	2,748,404.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,555,335.00	83,631,150.00		83,631,150.00	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)			79,555,335.00	83,631,150.00		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	83,631,150.00		83,631,150.00		
2) Ending Balance, June 30 (E + F1e)			81,098,621.00	90,469,723.00		86,379,554.00		
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	73,620,544.00		68,406,473.00		
ACCESS LCFF / LCAP Priorities	0000	9780				25,576,800.00		
Mandated Costs	0000	9780				6,598,019.00		
ACCESS	0000	9780				6,322,826.00		
One-Time Discretionary Funding	0000	9780				3,070,857.00		
OCDE ERATE	0000	9780				2,429,375.00		
One-Time COE LCAP Discretionary Ft	0000	9780				1,717,446.00		
ACCESS Tier III	0000	9780				1,474,256.00		
Various Workshops and Trainings	0000	9780				1,339,522.00		
CTEp (ROP) Tier III	0000	9780				1,317,679.00		
Reserve for Outdated Checks	0000	9780				646,799.00		
Various Other Designated Programs	0000	9780				416,332.00		
ACCESS-CHEP	0000	9780				371,100.00		
Special Education Tier III	0000	9780				369,834.00		
Medical Administrative Activities (MAA)	0000	9780				356,890.00		
Special Education JPA	0000	9780				351,168.00		
Information Technology Bi-Tech	0000	9780				340,000.00		
Time and Attendance	0000	9780				310,149.00		
Inside the Outdoors	0000	9780				120,775.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,223,069.00	16,779,179.00		17,903,081.00		
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	19,602,457.00	14,928,847.70	12,274,926.00	(7,327,531.00)	-37.4%
Education Protection Account State Aid - Current Year		8012	584,000.00	600,800.00	340,507.00	549,800.00	(51,000.00)	-8.5%
State Aid - Prior Years		8019	0.00	0.00	615,272.00	615,272.00	615,272.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	549,293.00	557,675.00	278,742.78	557,485.00	(190.00)	0.0%
Timber Yield Tax		8022	0.00	12.00	0.00	12.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	75,629,964.00	75,208,794.00	45,188,246.89	81,202,224.00	5,993,430.00	8.0%
Unsecured Roll Taxes		8042	2,766,904.00	2,893,769.00	2,257,479.09	2,623,568.00	(270,201.00)	-9.3%
Prior Years' Taxes		8043	1,707,783.00	1,711,224.00	1,760,514.28	1,814,422.00	103,198.00	6.0%
Supplemental Taxes		8044	2,597,062.00	2,160,689.00	1,241,130.95	2,007,534.00	(153,155.00)	-7.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	118,788.47	118,788.00	118,788.00	New
Community Redevelopment Funds (SB 617/699/1992)		8047	4,382,443.00	4,158,767.00	3,300,689.02	3,503,033.00	(655,734.00)	-15.8%
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	106,894,187.00	70,030,218.18	105,267,064.00	(1,627,123.00)	-1.5%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(455,769.00)	(421,720.00)	0.00	(472,720.00)	(51,000.00)	12.1%
All Other LCFF Transfers - Current Year	All Other	8091	(584,000.00)	(600,800.00)	0.00	(549,800.00)	51,000.00	-8.5%
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)	(30,942,073.00)	(1,078,016.60)	(32,775,284.00)	(1,833,211.00)	5.9%
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	74,929,594.00	68,952,201.58	71,469,260.00	(3,460,334.00)	-4.6%
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	241,194.00	73,730.17	241,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
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	8,046,398.00	9,742,962.05	9,695,295.00	1,648,897.00	20.5%
TOTAL, FEDERAL REVENUE			7,468,978.00	8,287,592.00	9,816,692.22	9,936,489.00	1,648,897.00	19.9%
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	7,269,669.00	6,044,720.00	7,505,749.00	236,060.00	3.2%
Lottery - Unrestricted and Instructional Materials		8560	1,021,696.00	1,021,696.00	249,120.42	1,065,540.00	43,844.00	4.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	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	208,379.00	30,484.16	213,898.00	5,519.00	2.6%
TOTAL, OTHER STATE REVENUE			2,711,619.00	8,499,764.00	6,324,324.58	8,785,187.00	285,423.00	3.4%

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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	1,109,101.29	108.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	278,678.00	278,558.00	77,891.77	292,490.00	13,932.00	5.0%
Food Service Sales		8634	285,000.00	285,000.00	167,580.49	285,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	10,596.00	10,100.00	10,100.00	New
Leases and Rentals		8650	17,521.00	17,521.00	6,414.50	12,828.00	(4,693.00)	-26.8%
Interest		8660	372,736.00	372,736.00	309,445.21	400,000.00	27,264.00	7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,854.97	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	6,851,158.00	4,386,296.70	6,826,331.00	(24,827.00)	-0.4%
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	3,928,924.00	1,748,279.45	3,824,984.00	(103,940.00)	-2.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,007,105.00	2,837,090.00	825,055.58	2,247,791.00	(589,299.00)	-20.8%
Tuition		8710	32,645,468.00	32,645,468.00	13,122,685.64	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	47,216,455.00	21,769,201.60	46,545,100.00	(671,355.00)	-1.4%
TOTAL, REVENUES			131,061,676.00	138,933,405.00	106,862,419.98	136,736,036.00	(2,197,369.00)	-1.6%

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Certificated Teachers' Salaries		1100	27,178,791.00	27,546,923.00	16,328,919.96	27,374,948.00	171,975.00	0.6%
Certificated Pupil Support Salaries		1200	99,183.00	161,478.00	53,029.88	173,522.00	(12,044.00)	-7.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,684,065.00	7,721,836.00	4,120,004.19	7,375,691.00	346,145.00	4.5%
Other Certificated Salaries		1900	231,991.00	269,020.00	142,166.25	251,095.00	17,925.00	6.7%
TOTAL, CERTIFICATED SALARIES			35,194,030.00	35,699,257.00	20,644,120.28	35,175,256.00	524,001.00	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,262,619.00	3,352,135.00	1,514,594.20	3,171,407.00	180,728.00	5.4%
Classified Support Salaries		2200	1,132,659.00	1,377,774.00	604,722.52	1,292,678.00	85,096.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	14,466,293.00	15,459,903.00	7,644,957.36	15,373,484.00	86,419.00	0.6%
Clerical, Technical and Office Salaries		2400	10,775,005.00	11,463,745.00	5,720,785.86	11,430,057.00	33,688.00	0.3%
Other Classified Salaries		2900	67,701.00	135,380.00	69,437.79	136,633.00	(1,253.00)	-0.9%
TOTAL, CLASSIFIED SALARIES			29,704,277.00	31,788,937.00	15,554,497.73	31,404,259.00	384,678.00	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,564,488.00	3,685,247.00	2,093,947.45	3,645,742.00	39,505.00	1.1%
PERS		3201-3202	3,665,892.00	3,695,313.00	1,793,206.53	3,709,686.00	(14,373.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	955,751.00	1,048,533.00	533,216.48	1,024,374.00	24,159.00	2.3%
Health and Welfare Benefits		3401-3402	13,748,688.00	12,723,801.00	7,603,764.95	12,842,439.00	(118,638.00)	-0.9%
Unemployment Insurance		3501-3502	82,104.00	39,742.00	17,814.32	39,922.00	(180.00)	-0.5%
Workers' Compensation		3601-3602	1,289,474.00	1,431,146.00	760,412.45	1,431,451.00	(305.00)	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	60,691.07	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	(124,479.49)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	130,625.00	82,513.00	49,820.09	82,485.00	28.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,437,022.00	22,706,295.00	12,788,393.85	22,776,099.00	(69,804.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	373,000.00	327,750.00	(144.59)	307,750.00	20,000.00	6.1%
Books and Other Reference Materials		4200	102,102.00	101,337.00	44,008.46	99,752.00	1,585.00	1.6%
Materials and Supplies		4300	4,197,256.00	4,289,837.00	1,464,279.04	5,207,624.00	(917,787.00)	-21.4%
Noncapitalized Equipment		4400	709,009.00	758,297.00	301,474.81	733,676.00	24,621.00	3.2%
Food		4700	197,000.00	228,000.00	106,886.86	228,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,578,367.00	5,705,221.00	1,916,504.58	6,576,802.00	(871,581.00)	-15.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,713,980.00	4,713,980.00	1,863,279.67	4,713,980.00	0.00	0.0%
Travel and Conferences		5200	963,720.00	1,095,144.00	476,685.12	1,179,256.00	(84,112.00)	-7.7%
Dues and Memberships		5300	329,026.00	232,919.00	148,037.32	300,621.00	(67,702.00)	-29.1%
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	1,153,752.00	653,156.06	1,203,971.00	(50,219.00)	-4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,656,561.00	7,714,120.00	5,116,956.94	7,738,521.00	(24,401.00)	-0.3%
Transfers of Direct Costs		5710	(400,067.00)	(626,341.00)	(135,320.45)	(586,456.00)	(39,885.00)	6.4%
Transfers of Direct Costs - Interfund		5750	(80,600.00)	(286,786.00)	(26,029.35)	(296,221.00)	9,435.00	-3.3%
Professional/Consulting Services and Operating Expenditures		5800	6,004,605.00	6,128,261.00	2,021,424.85	6,043,794.00	84,467.00	1.4%
Communications		5900	826,580.00	835,832.00	680,903.19	843,244.00	(7,412.00)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,637,086.00	21,460,881.00	11,108,400.35	21,640,710.00	(179,829.00)	-0.8%

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CAPITAL OUTLAY								
Land		6100	15,000.00	24,478.00	8,708.78	11,478.00	13,000.00	53.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	80,000.00	129,000.00	29,388.60	131,928.00	(2,928.00)	-2.3%
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	1,342,645.00	588,554.56	1,283,645.00	59,000.00	4.4%
Equipment Replacement		6500	210,327.00	199,827.00	19,356.61	234,827.00	(35,000.00)	-17.5%
TOTAL, CAPITAL OUTLAY			1,440,393.00	1,695,950.00	646,008.55	1,661,878.00	34,072.00	2.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	3,751,689.00	3,736,526.00	(92,991.72)	3,736,916.00	(390.00)	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	6,877,919.00	7,559,443.00	8,762,280.43	8,812,281.00	(1,252,838.00)	-16.6%
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	2,768.22	4,746.00	0.00	0.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	10,370.78	17,778.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,652,132.00	11,318,493.00	7,782,427.71	12,571,721.00	(1,253,228.00)	-11.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,628,934.00)	(5,781,681.00)	(312,694.53)	(5,764,172.00)	(17,509.00)	0.3%
Transfers of Indirect Costs - Interfund		7350	(1,219,913.00)	(1,453,308.00)	(258,717.64)	(1,529,137.00)	75,829.00	-5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,848,847.00)	(7,234,989.00)	(571,412.17)	(7,293,309.00)	58,320.00	-0.8%
TOTAL, EXPENDITURES			120,794,460.00	123,140,045.00	69,868,940.88	124,513,416.00	(1,373,371.00)	-1.1%

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)
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	555,383.00	0.00	429,609.00	125,774.00	22.6%
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	555,383.00	0.00	429,609.00	125,774.00	22.6%
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)	(1,550,707.00)	182,239.66	(1,721,381.00)	(170,674.00)	11.0%
Contributions from Restricted Revenues		8990	(6,616,552.00)	(6,848,697.00)	78,892.52	(7,323,226.00)	(474,529.00)	6.9%
(e) TOTAL, CONTRIBUTIONS			(8,032,560.00)	(8,399,404.00)	261,132.18	(9,044,607.00)	(645,203.00)	7.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(8,723,930.00)	(8,954,787.00)	261,132.18	(9,474,216.00)	(519,429.00)	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,637,240.00	6,158,375.00	0.00	6,128,494.00	(29,881.00)	-0.5%
2) Federal Revenue		8100-8299	15,955,015.00	16,178,543.00	5,742,977.57	15,424,118.00	(754,425.00)	-4.7%
3) Other State Revenue		8300-8599	7,945,428.00	8,530,465.00	8,711,263.79	12,817,470.00	4,287,005.00	50.3%
4) Other Local Revenue		8600-8799	36,857,718.00	38,897,671.00	15,975,984.24	39,149,276.00	251,605.00	0.6%
5) TOTAL, REVENUES			67,395,401.00	69,765,054.00	30,430,225.60	73,519,358.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,024,123.00	17,866,478.00	10,115,928.11	17,870,971.00	(4,493.00)	0.0%
2) Classified Salaries		2000-2999	20,871,682.00	21,761,340.00	10,280,518.00	22,198,319.00	(436,979.00)	-2.0%
3) Employee Benefits		3000-3999	15,277,060.00	14,779,300.00	8,193,976.51	18,977,328.00	(4,198,028.00)	-28.4%
4) Books and Supplies		4000-4999	3,593,598.00	4,377,859.00	1,064,257.46	4,832,010.00	(454,151.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	9,165,919.00	9,592,930.00	2,172,335.61	9,593,668.00	(738.00)	0.0%
6) Capital Outlay		6000-6999	123,214.00	182,512.00	2,425.00	257,782.00	(75,270.00)	-41.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	763,554.00	1,014,530.00	969,738.97	1,014,530.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,628,934.00	5,781,681.00	312,694.53	5,764,172.00	17,509.00	0.3%
9) TOTAL, EXPENDITURES			73,448,084.00	75,356,630.00	33,111,874.19	80,508,780.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,052,683.00)	(5,591,576.00)	(2,681,648.59)	(6,989,422.00)		
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	8,399,404.00	(261,132.18)	9,044,607.00	645,203.00	7.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,051,825.00	7,418,669.00	(261,132.18)	8,063,872.00		

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	1,827,093.00	(2,942,780.77)	1,074,450.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,042,466.00	18,860,303.00		18,860,303.00	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)			17,042,466.00	18,860,303.00		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	18,860,303.00		18,860,303.00		
2) Ending Balance, June 30 (E + F1e)			18,041,608.00	20,687,396.00		19,934,753.00		
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	20,687,396.00		19,934,753.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	6,637,240.00	6,158,375.00	0.00	6,128,494.00	(29,881.00)	-0.5%
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	6,158,375.00	0.00	6,128,494.00	(29,881.00)	-0.5%
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	1,407,411.00	0.00	1,401,049.00	(6,362.00)	-0.5%
Special Education Discretionary Grants		8182	557,003.00	551,341.00	23,921.00	602,761.00	51,420.00	9.3%
Child Nutrition Programs		8220	270,000.00	270,000.00	92,465.05	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	2,039,270.00	530,710.77	1,946,545.00	(92,725.00)	-4.5%
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	3,784,004.00	1,454,332.93	3,797,179.00	13,175.00	0.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	2,579,966.00	2,648,544.00	1,131,999.81	2,648,544.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	67,951.00	83,449.00	19,938.42	83,498.00	49.00	0.1%

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)
NCLB: Title III, Immigration Education Program	4201	8290	656.00	377.00	563.00	377.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	155,535.00	157,426.00	65,621.27	156,905.00	(521.00)	-0.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290	500,000.00	464,080.00	189,080.76	464,080.00	0.00	0.0%
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	4,704,474.00	2,234,344.56	3,985,013.00	(719,461.00)	-15.3%
TOTAL, FEDERAL REVENUE			15,955,015.00	16,178,543.00	5,742,977.57	15,424,118.00	(754,425.00)	-4.7%
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	7,957.80	22,500.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	271,388.00	271,388.00	50,932.95	315,051.00	43,663.00	16.1%
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	837,496.00	550,858.02	833,203.00	(4,293.00)	-0.5%
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	88,270.00	78,269.65	88,270.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,354,137.00	6,910,811.00	8,023,245.37	11,158,446.00	4,247,635.00	61.5%
TOTAL, OTHER STATE REVENUE			7,945,428.00	8,530,465.00	8,711,263.79	12,817,470.00	4,287,005.00	50.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	122,520.90	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	113,436.00	135,308.00	0.00	0.0%
Food Service Sales								
		8634	11,500.00	11,500.00	3,592.26	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	31,827,805.00	12,965,896.35	31,624,901.00	(202,904.00)	-0.6%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	282,123.00	285,923.00	218,762.40	286,463.00	540.00	0.2%
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	1,767,552.00	786,311.78	2,221,521.00	453,969.00	25.7%
Tuition								
		8710	3,657,155.00	3,657,155.00	1,753,615.55	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	11,849.00	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	38,897,671.00	15,975,984.24	39,149,276.00	251,605.00	0.6%
TOTAL, REVENUES			67,395,401.00	69,765,054.00	30,430,225.60	73,519,358.00	3,754,304.00	5.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,720,156.00	9,929,813.00	5,598,221.70	10,002,551.00	(72,738.00)	-0.7%
Certificated Pupil Support Salaries		1200	2,606,002.00	2,596,114.00	1,466,595.21	2,549,707.00	46,407.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,440,245.00	3,177,828.00	1,853,473.60	3,163,646.00	14,182.00	0.4%
Other Certificated Salaries		1900	2,257,720.00	2,162,723.00	1,197,637.60	2,155,067.00	7,656.00	0.4%
TOTAL, CERTIFICATED SALARIES			18,024,123.00	17,866,478.00	10,115,928.11	17,870,971.00	(4,493.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,601,009.00	9,955,939.00	4,472,570.27	9,750,812.00	205,127.00	2.1%
Classified Support Salaries		2200	2,286,380.00	2,627,617.00	1,183,495.29	2,606,376.00	21,241.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	5,196,098.00	5,415,054.00	2,793,634.81	6,066,942.00	(651,888.00)	-12.0%
Clerical, Technical and Office Salaries		2400	3,535,594.00	3,559,337.00	1,727,192.80	3,568,099.00	(6,762.00)	-0.2%
Other Classified Salaries		2900	252,601.00	203,393.00	103,624.83	206,090.00	(2,697.00)	-1.3%
TOTAL, CLASSIFIED SALARIES			20,871,682.00	21,761,340.00	10,280,518.00	22,198,319.00	(436,979.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,733,475.00	1,689,545.00	972,269.09	5,745,484.00	(4,055,939.00)	-240.1%
PERS		3201-3202	2,550,589.00	2,615,108.00	1,269,259.66	2,621,505.00	(6,397.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	575,329.00	595,650.00	293,960.38	622,458.00	(26,808.00)	-4.5%
Health and Welfare Benefits		3401-3402	9,521,592.00	8,939,116.00	5,174,877.81	9,036,942.00	(97,826.00)	-1.1%
Unemployment Insurance		3501-3502	19,474.00	20,186.00	11,338.19	20,509.00	(323.00)	-1.6%
Workers' Compensation		3601-3602	775,055.00	849,532.00	432,585.66	860,963.00	(11,431.00)	-1.3%
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	70,163.00	39,685.72	69,467.00	696.00	1.0%
TOTAL, EMPLOYEE BENEFITS			15,277,060.00	14,779,300.00	8,193,976.51	18,977,328.00	(4,198,028.00)	-28.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	122,591.00	113,150.00	31,320.49	91,150.00	22,000.00	19.4%
Books and Other Reference Materials		4200	84,067.00	115,456.00	89,254.83	102,877.00	12,579.00	10.9%
Materials and Supplies		4300	2,943,279.00	3,665,990.00	776,243.68	4,119,493.00	(453,503.00)	-12.4%
Noncapitalized Equipment		4400	132,650.00	168,763.00	35,309.54	203,990.00	(35,227.00)	-20.9%
Food		4700	311,011.00	314,500.00	132,128.92	314,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,593,598.00	4,377,859.00	1,064,257.46	4,832,010.00	(454,151.00)	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,135,575.00	4,138,837.00	226,607.96	3,988,799.00	150,038.00	3.6%
Travel and Conferences		5200	606,418.00	552,283.00	246,921.21	611,794.00	(59,511.00)	-10.8%
Dues and Memberships		5300	6,242.00	17,007.00	14,370.63	22,629.00	(5,622.00)	-33.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	203,802.00	209,714.00	135,479.46	211,633.00	(1,919.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,284,013.00	1,422,733.00	406,861.60	1,434,623.00	(11,890.00)	-0.8%
Transfers of Direct Costs		5710	400,067.00	626,341.00	135,320.45	586,456.00	39,885.00	6.4%
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	2,476,898.00	921,168.53	2,575,667.00	(98,769.00)	-4.0%
Communications		5900	146,655.00	149,117.00	85,605.77	162,067.00	(12,950.00)	-8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,165,919.00	9,592,930.00	2,172,335.61	9,593,668.00	(738.00)	0.0%

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)
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	166,112.00	2,425.00	166,112.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,000.00	8,000.00	0.00	81,742.00	(73,742.00)	-921.8%
Equipment Replacement		6500	7,511.00	8,400.00	0.00	9,928.00	(1,528.00)	-18.2%
TOTAL, CAPITAL OUTLAY			123,214.00	182,512.00	2,425.00	257,782.00	(75,270.00)	-41.2%
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 Transfers	All Other	7221-7223	44,791.00	44,791.00	0.00	44,791.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	718,763.00	969,739.00	969,738.97	969,739.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			763,554.00	1,014,530.00	969,738.97	1,014,530.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,628,934.00	5,781,681.00	312,694.53	5,764,172.00	17,509.00	0.3%
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	5,781,681.00	312,694.53	5,764,172.00	17,509.00	0.3%
TOTAL, EXPENDITURES			73,448,084.00	75,356,630.00	33,111,874.19	80,508,780.00	(5,152,150.00)	-6.8%

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)
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	1,550,707.00	(182,239.66)	1,721,381.00	170,674.00	11.0%
Contributions from Restricted Revenues		8990	6,616,552.00	6,848,697.00	(78,892.52)	7,323,226.00	474,529.00	6.9%
(e) TOTAL, CONTRIBUTIONS			8,032,560.00	8,399,404.00	(261,132.18)	9,044,607.00	645,203.00	7.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,051,825.00	7,418,669.00	(261,132.18)	8,063,872.00	(645,203.00)	8.7%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
5640	Medi-Cal Billing Option	663,051.00
6264	Educator Effectiveness	637,954.00
6300	Lottery: Instructional Materials	1,065,894.00
6355	ROCP: Direct Support Professional Training	10,270.00
6500	Special Education	2,303,584.00
6512	Special Ed: Mental Health Services	668,679.00
8150	Ongoing & Major Maintenance Account (RM,	7,099,183.00
9010	Other Restricted Local	7,486,138.00
Total, Restricted Balance		<u>19,934,753.00</u>

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 First Interim <u>Budget</u>	2015-16 Second Interim <u>Budget</u>	2016-17 Projected <u>Budget</u>	2017-18 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	86,989,767	81,087,969	77,597,754	74,753,908	73,652,155
Federal Revenues	18,201,682	24,466,135	25,360,607	22,372,915	22,372,915
Other State Revenues	11,814,050	17,030,229	21,602,657	15,852,740	16,027,522
Other Local Revenue	49,516,582	53,468,658	53,048,908	54,023,544	54,745,131
Other Transfers	27,236,886	32,645,468	32,645,468	32,645,468	32,645,468
TOTAL REVENUES	193,758,967	208,698,459	210,255,394	199,648,575	199,443,191
B. EXPENDITURES					
Certificated Salaries	51,589,684	53,565,735	53,046,227	53,674,704	56,088,899
Classified Salaries	49,398,889	53,550,277	53,602,578	53,818,663	55,409,770
Employee Benefits	35,757,143	37,485,595	41,753,427	43,225,204	46,877,885
Books and Supplies	7,815,549	10,083,080	11,408,812	10,770,816	10,742,592
Services, Other Oper. Exps	29,142,190	31,053,811	31,234,378	31,389,629	31,502,063
Capital Outlay	1,384,083	1,878,462	1,919,660	1,919,660	1,919,660
Other Outgo	15,636,657	10,879,715	12,057,114	6,983,975	6,643,621
Program Reductions				(112,520)	(1,524,493)
TOTAL EXPENDITURES	190,724,195	198,496,675	205,022,196	201,670,131	207,659,997
C. EXCESS (DEFICIENCY)	3,034,772	10,201,784	5,233,198	(2,021,556)	(8,216,805)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	479,089	555,383	429,609	433,771	447,445
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

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

<u>DESCRIPTION</u>	2014-15 Unaudited <u>Actuals</u>	2015-16 First Interim <u>Budget</u>	2015-16 Second Interim <u>Budget</u>	2016-17 Projected <u>Budget</u>	2017-18 Projected <u>Budget</u>
<u>D. OTHER SOURCES/USES (continued)</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Sources/Uses	(1,459,824)	(1,536,118)	(1,410,344)	(1,414,506)	(1,428,180)
<u>E. NET INCREASE (DECREASE)</u>	1,574,948	8,665,666	3,822,854	(3,436,062)	(9,644,985)
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	100,916,507	102,491,453	102,491,451	106,314,305	102,878,243
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	100,916,507	102,491,453	102,491,451	106,314,305	102,878,243
Ending Balance, June 30,	<u>102,491,455</u>	<u>111,157,119</u>	<u>106,314,305</u>	<u>102,878,243</u>	<u>93,233,258</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	20,687,396	19,934,751	21,399,857	23,121,796
<u>Board Designated</u>					
Designated Amounts	65,986,699	73,620,544	68,406,473	61,379,781	48,795,532
Economic Uncertainties	17,574,452	16,779,179	17,903,081	20,028,606	21,245,930
Undesignated Amounts	0	0	0	(0)	(0)

Orange County Department of Education
2015-16 Second Interim Budget
March 10, 2016

Criteria and Standards Review Summary Explanation if Criteria are Not Met

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

- 2 Local Control Funding Formula (LCFF)
Projected Local Control Funding Formula (LCFF) is not meeting the standard because using the County Office of Education (COE) funding model we are projecting revenue to decrease due to the projected decline in our student Average Daily Attendance (ADA) and because we are projecting ADA to decline in the future years. The model excludes from the base funding calculation the funding for District referred students previously funded by revenue limit and now considered local revenue. We continue to contract with the Districts and have budgeted the revenue under local revenue.

- 6 Deficit Spending
Deficit spending for unrestricted is not meeting the standard because due to the Local Control Funding Formula (LCFF) county office' s will be fully funded at the end of 2014-15 and will only receive cost of living increases in the future years. We are budgeting for the cost of living increases in the future years and for changes in ADA. We will monitor and anticipate making changes if necessary.

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.

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: March 10, 2016 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

___ QUALIFIED CERTIFICATION

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

___ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Renee Hendrick Telephone: (714) 966-4061
Title: Associate Superintendent, Administrative Se E-mail: rhendrick@ocde.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CS!). 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 first interim.		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 first interim.		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 first interim.	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 first interim.	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 first interim.	X	
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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 first interim projections. 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 first interim projections.

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

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim 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. Second 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
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d, C2d, C6d)				
Current Year (2015-16)	2,932.00	2,687.00	-8.4%	Not Met
1st Subsequent Year (2016-17)	2,785.00	2,459.00	-11.7%	Not Met
2nd Subsequent Year (2017-18)	2,796.00	2,267.00	-18.9%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2015-16)	4,075.89	4,180.80	2.6%	Not Met
1st Subsequent Year (2016-17)	4,015.80	4,065.80	1.2%	Met
2nd Subsequent Year (2017-18)	4,015.80	3,954.80	-1.5%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2015-16)	478,254.30	478,349.30	0.0%	Met
1st Subsequent Year (2016-17)	478,338.30	478,374.30	0.0%	Met
2nd Subsequent Year (2017-18)	478,437.30	478,343.30	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1, C3f, C5, C7f)				
Current Year (2015-16)	72.00	62.00	-13.9%	Not Met
1st Subsequent Year (2016-17)	216.00	202.00	-6.5%	Not Met
2nd Subsequent Year (2017-18)	315.00	282.00	-10.5%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

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

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 first interim projections.

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	106,894,187.00		
1st Subsequent Year (2016-17)	106,844,222.00	102,423,218.00	-4.1%	Not Met
2nd Subsequent Year (2017-18)	109,744,404.00	101,321,465.00	-7.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected Local Control Funding Formula (LCFF) is not meeting the standard because using the County Office of Education (COE) funding model we are projecting revenue to decrease due to the projected decline in our student Average Daily Attendance (ADA) and because we are projecting ADA to decline in the future years. The model excludes from the base funding calculation the funding for District referred students previously funded by revenue limit and now considered local revenue. We continue to contract with the Districts and have budgeted the revenue under local revenue.

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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim	Second Interim		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2015-16)	144,601,607.00	148,402,232.00	2.6%	Met
1st Subsequent Year (2016-17)	148,433,460.00	150,718,570.00	1.5%	Met
2nd Subsequent Year (2017-18)	156,682,133.00	158,376,554.00	1.1%	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 first interim 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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second 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)	24,466,135.00	25,360,607.00	3.7%	No
1st Subsequent Year (2016-17)	23,627,340.00	22,372,915.00	-5.3%	Yes
2nd Subsequent Year (2017-18)	23,627,340.00	22,372,915.00	-5.3%	Yes

Explanation:
(required if Yes)

Projected Federal Revenue is not meeting the standard due to the reduction of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We will continue to monitor and adjust the projections if necessary.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	17,030,229.00	21,602,657.00	26.8%	Yes
1st Subsequent Year (2016-17)	11,369,593.00	15,852,740.00	39.4%	Yes
2nd Subsequent Year (2017-18)	11,570,642.00	16,027,522.00	38.5%	Yes

Explanation:
(required if Yes)

Other Local Revenue is not meeting the standard because we are budgeting for the State's contribution of the STRS on behalf required by GASB 68 which requires to budget for the revenue and the expense.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	86,114,126.00	85,694,376.00	-0.5%	No
1st Subsequent Year (2016-17)	86,603,241.00	86,669,012.00	0.1%	No
2nd Subsequent Year (2017-18)	87,017,588.00	87,390,599.00	0.4%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	10,083,080.00	11,408,812.00	13.1%	Yes
1st Subsequent Year (2016-17)	9,350,494.00	10,770,816.00	15.2%	Yes
2nd Subsequent Year (2017-18)	9,454,489.00	10,742,592.00	13.6%	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)	31,053,811.00	31,234,378.00	0.6%	No
1st Subsequent Year (2016-17)	31,149,941.00	31,277,109.00	0.4%	No
2nd Subsequent Year (2017-18)	30,121,231.00	29,977,570.00	-0.5%	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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, State, and Other Local Revenues (Section 4A)				
Current Year (2015-16)	127,610,490.00	132,657,640.00	4.0%	Met
1st Subsequent Year (2016-17)	121,600,174.00	124,894,667.00	2.7%	Met
2nd Subsequent Year (2017-18)	122,215,570.00	125,791,036.00	2.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2015-16)	41,136,891.00	42,643,190.00	3.7%	Met
1st Subsequent Year (2016-17)	40,500,435.00	42,047,925.00	3.8%	Met
2nd Subsequent Year (2017-18)	39,575,720.00	40,720,162.00	2.9%	Met

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

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

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

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

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

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

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Required Minimum Contribution	Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		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:

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- 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%	19.7%	19.8%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	6.1%	6.6%	6.6%

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

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

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

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

	Current Year Projected Year Totals (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)	36,562,675.00	36,562,675.00	36,562,675.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	2,748,404.00	124,943,025.00	N/A	Met
1st Subsequent Year (2016-17)	(4,901,168.00)	120,706,261.00	4.1%	Met
2nd Subsequent Year (2017-18)	(11,366,925.00)	125,403,038.00	9.1%	Not Met

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

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

- STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending for unrestricted is not meeting the standard because due to the Local Control Funding Formula (LCFF) county office's will be fully funded at the end of 2014-15 and will only receive cost of living increases in the future years. We are budgeting for the cost of living increases in the future years and for changes in ADA. We will monitor and anticipate making changes if necessary.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2015-16)	106,314,307.00	Met
1st Subsequent Year (2016-17)	102,878,245.00	Met
2nd Subsequent Year (2017-18)	93,233,259.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2015-16)	103,804,588.06	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:	206,432,540	203,084,637	209,088,177
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 011, objects 1000-7999) (Form MYPI, Line B11)	206,432,540.00	203,084,637.00	209,088,177.00
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)	206,432,540.00	203,084,637.00	209,088,177.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	4,128,650.80	4,061,692.74	4,181,763.54
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)	4,128,650.80	4,061,692.74	4,181,763.54

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)	17,903,081.00	20,028,605.00	21,245,929.00
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)	37,967,040.00	40,092,564.00	41,309,888.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	18.39%	19.74%	19.76%
County Office's Reserve Standard (Section 8A, Line 7):	4,128,650.80	4,061,692.74	4,181,763.54
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 first interim projections that may impact the budget?

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 first interim projections by more than five percent?

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)

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)?

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(1,550,707.00)	(1,721,381.00)	11.0%	170,674.00	Not Met
1st Subsequent Year (2016-17)	(1,557,066.00)	(1,703,415.00)	9.4%	146,349.00	Not Met
2nd Subsequent Year (2017-18)	(1,578,636.00)	(1,716,210.00)	8.7%	137,574.00	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)	1,536,118.00	1,410,344.00	-8.2%	(125,774.00)	Not Met
1st Subsequent Year (2016-17)	1,520,045.00	1,414,506.00	-6.9%	(105,539.00)	Not Met
2nd Subsequent Year (2017-18)	1,519,706.00	1,428,180.00	-6.0%	(91,526.00)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions from unrestricted programs to some restricted programs are budgeted to increase in 2015-16 and decrease in the future years. This is due to the proposed funding changes to the childcare program and the decline in funding from the projected Average Daily Attendance (ADA) in our programs. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

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

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	01/Various	01/56XX/Various	0
Certificates of Participation	16	01/8615	01/7439	15,088,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	1,732,438

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
TOTAL:				16,820,438

Type of Commitment (continued):	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	0	0	0	0
Certificates of Participation	310,000	350,000	400,000	450,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	140,000	100,000		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Total Annual Payments:	450,000	450,000	400,000	450,000
Has total annual payment increased over prior year (2014-15)?		No	No	No

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	4,746,852.00	4,135,596.00
b. OPEB unfunded actuarial accrued liability (UAAL)	4,746,852.00	4,746,852.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	May 13, 2014	May 13, 2014

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	489,690.00	489,690.00
1st Subsequent Year (2016-17)	489,690.00	489,690.00
2nd Subsequent Year (2017-18)	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)	0.00	0.00
1st Subsequent Year (2016-17)	0.00	0.00
2nd Subsequent Year (2017-18)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	311,015.00	311,015.00
1st Subsequent Year (2016-17)	308,140.00	308,140.00
2nd Subsequent Year (2017-18)	319,747.00	319,747.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	83	83
1st Subsequent Year (2016-17)	83	83
2nd Subsequent Year (2017-18)	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	258,732	252,970
b.	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)

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	2,207,885	2,207,885
	0	0
	0	0
b.	0	0
	0	0
	0	0

4. Comments:

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

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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	338.8	338.8	338.8

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

Certificated (Non-management) Step and Column Adjustments	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other
List other significant contract changes that have occurred since first interim projections 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 first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	510.0	510.0	510.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?
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	351.2	351.2	351.2

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of County Office Second 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	523.00	507.00	507.00	(16.00)	-3%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	2,287.00	2,401.00	2,178.00	2,178.00	(223.00)	-9%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	2,920.00	2,924.00	2,685.00	2,685.00	(239.00)	-8%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	3,723.00	3,643.00	3,748.00	3,748.00	105.00	3%
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	41.01	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	4,155.80	4,075.80	4,180.80	4,180.80	105.00	3%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	7,075.80	6,999.80	6,865.80	6,865.80	(134.00)	-2%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	482,643.76	478,254.30	482,643.76	478,349.30	95.00	0%
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	8.00	2.00	2.00	(6.00)	-75%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	8.00	2.00	2.00	(6.00)	-75%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	72.00	62.00	62.00	(10.00)	-14%
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	72.00	62.00	62.00	(10.00)	-14%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	80.00	64.00	64.00	(16.00)	-20%
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	80.00	64.00	64.00	(16.00)	-20%

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	6,117,227.00	3,065,218.31	6,409,786.00	292,559.00	4.8%
3) Other State Revenue		8300-8599	7,926,953.00	14,797,593.00	11,398,766.03	15,324,721.00	527,128.00	3.6%
4) Other Local Revenue		8600-8799	343,700.00	448,001.00	269,979.89	460,499.00	12,498.00	2.8%
5) TOTAL, REVENUES			13,767,724.00	21,362,821.00	14,733,964.23	22,195,006.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	84,073.00	79,949.00	59,271.21	94,475.00	(14,526.00)	-18.2%
2) Classified Salaries		2000-2999	1,204,189.00	1,314,650.00	650,898.95	1,331,182.00	(16,532.00)	-1.3%
3) Employee Benefits		3000-3999	619,320.00	651,445.00	326,385.53	617,762.00	33,683.00	5.2%
4) Books and Supplies		4000-4999	144,471.00	189,447.00	49,981.31	138,216.00	51,231.00	27.0%
5) Services and Other Operating Expenditures		5000-5999	11,187,128.00	18,229,405.00	8,552,835.01	18,913,843.00	(684,438.00)	-3.8%
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	1,453,308.00	258,717.64	1,529,137.00	(75,829.00)	-5.2%
9) TOTAL, EXPENDITURES			14,459,094.00	21,918,204.00	9,898,089.65	22,624,615.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(691,370.00)	(555,383.00)	4,835,874.58	(429,609.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	691,370.00	555,383.00	0.00	429,609.00	(125,774.00)	-22.6%
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	555,383.00	0.00	429,609.00		

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	4,835,874.58	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			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		

Form 01
General Fund
Subfund 0101

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	208,698,459	210,255,394
Expenditures	198,496,675	205,022,196
Excess / (Deficit)	10,201,784	5,233,198
Beginning Balance (July 1)	102,491,453	102,491,453
Transfers / Other Audit Adjustments	(1,536,118)	(1,410,344)
Reserves / Ending Balance June 30	111,157,119	106,314,307

Form 10
Special Education Pass-Through Fund
Subfund 1010

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	36,932,530	38,549,388
Expenditures	34,992,703	36,562,675
Excess / (Deficit)	1,939,827	1,986,713
Beginning Balance (July 1)	11,791,521	11,791,521
Reserves / Ending Balance June 30	13,731,348	13,778,234

Form 12
Child Development Fund
Subfund 1212

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	21,362,821	22,195,006
Expenditures	21,918,204	22,624,615
Excess / (Deficit)	(555,383)	(429,609)
Beginning Balance (July 1)	-	-
Reserves / Ending Balance June 30	-	-

Form 14
Deferred Maintenance Fund
Subfund 1414

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	1,092,203	1,092,203
Expenditures	980,000	980,000
Excess / (Deficit)	112,203	112,203
Beginning Balance (July 1)	23,029,523	23,029,523
Reserves / Ending Balance June 30	24,122,461	24,122,461

Form 17
Special Reserve Fund
Subfund 1717

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	79,718	79,718
Expenditures	-	-
Excess / (Deficit)	79,718	79,718
Beginning Balance (July 1)	23,137,476	23,137,476
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	23,217,194	23,217,194

Form 30
State School Building Fund
Subfund 3033

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	-	-
Expenditures	-	-
Excess / (Deficit)	-	-
Beginning Balance (July 1)	-	-
Reserves / Ending Balance June 30	-	-

Form 35
School Facilities Fund
Subfund 3535

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	19,545	27,116
Expenditures	290,350	295,350
Excess / (Deficit)	(270,805)	(268,234)
Beginning Balance (July 1)	5,631,957	5,631,957
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	5,361,152	5,363,723

Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	1,740,900	2,026,750
Expenditures	958,000	1,153,987
Excess / (Deficit)	782,900	872,763
Beginning Balance (July 1)	3,988,364	3,988,364
Transfers / Other Audit Adjustments	(800,000)	(2,300,000)
Reserves / Ending Balance June 30	3,971,264	2,561,127

Form 56
Debt Service Fund (Esplanade)
Subfund 5656

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	3,000	3,000
Expenditures	775,000	1,965,000
Excess / (Deficit)	(772,000)	(1,962,000)
Beginning Balance (July 1)	984,020	984,020
Transfers / Other Audit Adjustments	800,000	2,300,000
Reserves / Ending Balance June 30	1,012,020	1,322,020

Form 67
Dental Self-Insurance Fund
Subfund 6769

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	1,983,611	1,994,732
Expenditures	1,398,855	1,414,132
Excess / (Deficit)	584,756	580,600
Beginning Balance (July 1)	3,494,291	3,494,291
Reserves / Ending Balance June 30	4,079,047	4,074,891

Form 35
School Facilities Fund
Subfund 3535

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	19,545	27,116
Expenditures	290,350	295,350
Excess / (Deficit)	(270,805)	(268,234)
Beginning Balance (July 1)	5,631,957	5,631,957
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	5,361,152	5,363,723

Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	1,740,900	2,026,750
Expenditures	958,000	1,153,987
Excess / (Deficit)	782,900	872,763
Beginning Balance (July 1)	3,988,364	3,988,364
Transfers / Other Audit Adjustments	(800,000)	(2,300,000)
Reserves / Ending Balance June 30	3,971,264	2,561,127

TOTAL ALL FUNDS

	2015-16 First Interim Budget	2015-16 Second Interim Budget
Revenues	271,912,787	276,223,307
Expenditures	259,809,787	270,017,955
Excess / (Deficit)	12,103,000	6,205,352
Beginning Balance (July 1)	174,548,605	174,548,605
Reserves / Ending Balance June 30	186,651,605	180,753,957