G = General Ledger Data: S = Supplemental Data

	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2017-18 Unaudited Actuals	lied For: 2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		***************************************
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		<u> </u>
56	Debt Service Fund	G	G
57	Foundation Permanent Fund	<u> </u>	
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	9	<u> </u>
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	<u>S</u>	<u> </u>
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	0	
CHG	Change Order Form	A A	· · · · · · · · · · · · · · · · · · ·
DEBT	Schedule of Long-Term Liabilities	0	
ESMOE	Every Student Succeeds Act Maintenance of Effort	<u>\$</u> GS	
GANN	Appropriations Limit Calculations		
ICR	Indirect Cost Rate Worksheet	GS GS	GS
L	Lottery Report	GS	
L PCRAF	···	GS	
	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report  Special Education Revenue Allegations	<u>GS</u>	
SEAC	Special Education Revenue Allocations	<u> </u>	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

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Orange County Department of Education Orange County

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G = General Ledger Data; S = Supplemental Data	
	Data Supplied For:
Description	2017 19 2010 10

Form Description 2017-18 2018-19
Unaudited Budget
Actuals

SIAA Summary of Interfund Activities - Actuals G

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2017	2017-18 Unaudited Actuals	is		2019-10 Didant	OCT THE RESERVE TO TH	*****
							zoro-19 budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column
A. REVENUES									
1) LCFF Sources		8010-8099	91,247,522.83	4,882,806.00	96,130,328.83	93.375.883.00	4.541.815.00	97 917 699 00	ò
2) Federal Revenue		8100-8299	21,627,754.56	10,418,260.77	32,046,015.33	15,228,439.00	11.891.436.00	27 119 875 00	15. 40/
3) Other State Revenue		8300-8599	4,104,085.28	13.760.072.53	17 864 157 81	0 0 2 2 2 7 00	42 427 769 00	00.010,011,012	10.4%
4) Other Local Revenue		8600-8799	46,853,677.15	41,410,715.18	88.264.392.33	47 542 814 00	00.002,721,61	15,039,837.00	-10.2%
5) TOTAL, REVENUES			163,833,039.82	70,471,854.48	234,304,894,30	159.059.813.00	74 970 708 00	92,253,201.00	4.5%
B. EXPENDITURES						The state of the s		00.110,000,002	-0.4%
1) Certificated Salaries		1000-1999	35,330,737.77	18,479,111.75	53,809,849.52	30,459,551.00	19.218.399.00	49 677 950 00	702 4
2) Classified Salaries		2000-2999	33,205,847.60	21,658,109.76	54,863,957.36	35,038,851.00	21.991.567.00	57 030 418 00	3 00%
3) Employee Benefits		3000-3999	24,570,558.83	20,303,168.04	44,873,726.87	26,077,527.00	23.436.750.00	49.514.277.00	10.3%
4) Books and Supplies		4000-4999	4,039,212.50	1,481,025.75	5,520,238.25	8,918,474.00	7.400.547.00	16.319.021.00	195.6%
5) Services and Other Operating Expenditures		5000-5999	22,011,778.60	24,768,306.84	46,780,085.44	26,468,699.00	6,185,572.00	32.654.271.00	-30.2%
6) Capital Outlay		6669-0009	1,393,448.30	00:0	1,393,448.30	3,519,701.00	47.755.00	3.567.456.00	156.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	24,385,015.39	1,717,300.89	26,102,316.28	14.829.421.00	1 239 794 00	16 060 215 00	90 76
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,017,669.96)	5,899,208.33	(2,118,461.63)	(8.532.489.00)	6 432 125 00	(0 100 364 00)	%+'00'
9) TOTAL, EXPENDITURES			136,918,929.03	94,306,231.36	231,225,160.39	136,779,735.00	85.952.509.00	222 732 244 OD	.9 79/
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45 - 89)			26,914,110,79	(23.834.376.88)	3 079 733 94	00 870 080 66	VO ++2 +03 ++)		
D. OTHER FINANCING SOURCES/USES							700:11 / 100:11	00.705,086,01	244.1%
Interfund Transfers     a) Transfers In		8900-8929	000	000	S				
b) Transfers Out		7600-7629	298,295.20	00.0	298.295.20	0.00	00.00	0.00	%0.0
2) Other Sources/Uses							0.00	00:104:625,1	312.1%
a) sources		8930-8979	00.0	0.00	0.00	00:00	00.00	0.00	0.0%
b) Uses		7630-7699	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,759,750.00)	10,759,750.00	00.0	(12,679,243.00)	12,679,243.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,058,045.20)	10,759,750.00	(298,295.20)	(12,927,909.00)	11,698,508.00	(1,229,401.00)	312.1%

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2017	2017-18 Unaudited Actuals	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (F)	Total Fund col, D + E	% Diff Column
E. NET INCREASE (DECREASE) IN FUND  BALANCE (C + D4)			15.856.065.59	(13 074 626 88)	0 781 498 71	00 031 030 0	00 505 04		\$ 6
F. FUND BALANCE, RESERVES						00.001,200,0	00.787.01	9,308,900,00	236.8%
1) Beginning Fund Batance a) As of July 1 - Unaudited		9791	115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32.864.180.49	164.019.550.23	1 7%
b) Audit Adjustments		9793	0.00	0.00	0.00	00:00	00:00	000	%U U
c) As of July 1 - Audited (F1a + F1b)			115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164.019.550.23	1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
e) Adjusted Beginning Balance (F1c + F1d)			115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164,019,550.23	1.7%
2) Ending Balance, June 30 (E + F1e)			131,155,369.74	32,864,180.49	164,019,550.23	140,507,538.74	32,880,977.49	173,388,516.23	5.7%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	70,000,00	00.0	70.000.07	00 000 02	000	00 000 07	è
Stores		9712	0.00	0.00	0.00	0.00	00.0	00.0	%0.0
Prepaid Items		9713	0.00	00:0	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	00:0	00:00	0.00	00:00	0.00	0.0%
b) Restricted		9740	0.00	32,864,180.49	32,864,180.49	0.00	32,880,977.49	32,880,977.49	0.1%
c) Committed Stabilization Arrangements		9750	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	00:00	0.00	00:0	0.00	0.0%
d) Assigned									
Other Assignments		9780	64,981,821.77	0.00	64,981,821.77	51,387,306.85	0:00	51,387,306.85	-20.9%
ACCESS LCFF/LCAP Priorities Mandated Costs	0000	9780	14,504,840.41		14,504,840.41				
ACCESS	0000	9780	7,906,723.89		7,966,723.89				
Reserve for Classroom Equipment Upgr	0000	9780	3,500,000.00		6,322,814.39 3.500.000.00				
One-Time Discretionary Funding	0000	9780	3,119,953.50		3,119,953.50	The state of the s	The state of the s		
Reserve for New Payroll Project	0000	9780	3,000,000.00		3,000,000.00				
OCDE ERATE	0000	9780	2,958,203.44		2,958,203.44				
Heserve for School Sites Tenant Improv	0000	9780	2,000,000.00		2,000,000.00				
Medical Administrative Activities (MAA)	0000	9780	1,642,581.94		1,642,581.94				
Reserve for Workstation Improvements	0000	9780	1,200,000.00	***************************************	1,200,000.00				
EISS Workshops	0000	9780	830,462.29		830,462.29		and the state of t		
Became Decimated for Outstand Charl	0000	9780	812,324.43		812,324.43				
ACCES Tier III	0000	9780	785,728.25		785,728.25	,			
	2000	0878	657,937.91		657,937.91				

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California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: fund-a (Rev 04/13/2018)

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			201	2017-18 Unaudited Actuals	iais		2018-19 Budget	Minister programmer and delication of the constitution of the cons	The state of the s
Description	Resource Codes	Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Fotal Fund col. D + E	% Diff
One-Time COE I CAD Discostingent Fire		codes	(A)	(8)	(၁)	(a)	<u>(i</u>	<u> </u>	1 8 C
Valoria Martine on Total Disciplinary Fur	0000	9780	651,487.83		651,487.83				5
various workshops & Trainings	0000	9780	645,887.54		645,887.54		70000		
Various Other Designated Programs	0000	9780	600,718.80		600,718,80		****		
Special Education JPA	0000	9780	473,039.67	WANTE OF THE PARTY	473,039,67				
Special Schools Tier III	0000	9780	459, 181.89		459.181.89		THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM		
I'me & Attendance	0000	9780	441,598.14		441,598.14				
Heserve for Modenization of Board Roo	0000	9780	400,000.00		400.000.00		de de company de la company de		
Information Technology Bi-Tech	0000	9780	382,000.00	The same of the sa	382.000.00		to de la company de la comp		
ACCESS-CHEP	0000	9780	371,100.00		371 100 00		***************************************		
Information Technology Imaging Service	0000	9780	307,169.15	THE RESIDENCE AND ADDRESS OF THE PROPERTY OF T	307 169 15				
College & Career Readiness Consortiur	0000	9780	133,271,68		193 971 68				
Beginning Teacher Support Tier III	0000	9780	119,467.77		119 467 77			A STATE OF THE PARTY OF THE PAR	
Instructional Materials Lottery	1100	9780	10,273,396,98		10 273 305 08				
CTEp (ROP) Lottery	1100	9780	396.075.82	A SAME AND	10,213,330,30		The state of the s		
College & Career Preparatory Charter S	1100	9780	25.856.05		25 856 OF				
ACCESS LCFF/LCAP Priorities	0000	9780			50,000,00	20 7 72 000 0			
Mandated Costs	0000	9780				9,228,514.00		9,228,514.00	
ACCESS	0000	0270				8,749,853.00	THE TAXABLE PARTY OF THE PROPERTY OF THE PARTY OF THE PAR	8,749,853.00	
OCDE ERATE	0000	0070				6,322,814.00	AS A THE PERSON NAMED OF PERSONS ASSESSED.	6,322,814.00	
One-Time Discretionary Eunding	0000	37.00		A STATE OF THE PARTY OF THE PAR		3,076,703.00		3,076,703.00	
Medical Administrative Activities (MAAA)	0000	9/80				2,533,143.00		2,533,143.00	
Reserve for Workstation Improvement	0000	9/80				1,932,882.00		1,932,882.00	
Becano for Down Desiral	0000	9780		VVV TO THE TOTAL PROPERTY OF THE TOTAL PROPE	***************************************	1,200,000.00		1,200,000.00	· · · · · ·
Doors Deize Aufrall Project	0000	9780				1,000,000.00	AND AREA AND AND THE PERSON WHEN THE PERSON AND ADDRESS AND ADDRES	1,000,000,00	
OTEN (POD) Time	0000	9780		***************************************		835,728.00		835 728 00	
FISS Workshops	0000	9780				812,324.00	THE WASHINGTON AS AN ARMADA TO SERVICE AS A PART OF THE REAL PROPERTY OF THE PART OF THE P	812.324.00	•
Time & Attendance	0000	9780				643,208.00	A 10 TO 10 T	643.208.00	
Marine Medicalica	0000	9780				460, 196.00		460 196 00	
Various vvorksnops & Irainings	0000	9780				409,920.00		409 920 00	
Information Lechnology Bi-Tech	0000	9780				376,973.00	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, WHEN THE PERSON IS NOT THE OWNER, WHEN THE PERSON IS NOT	376 973 00	-
Information Lechnology Imaging Service	0000	9780				347,966.00		347 966 00	
One-Time COE LCAP Discretionary Fur	0000	9780				317,880.00		317 880 00	•
Various Other Designated Programs	0000	9780				310,002.00		310 000 00	
Special Education JPA	0000	9780				307,207.00		307 207 00	******
Special Schools Her III	0000	9780				305,436.00		305 436 00	
ACCESS Her III	0000	9780			And the second s	292.340.00		202 240 00	
College & Career Preparatory Academy	0000	9780				146,026,00		146 026 00	
College & Career Readiness Consortiur	0000	9780				133.272.00	ARREST TO THE PROPERTY OF THE	129 070 00	
Beginning Teacher Support Tier III	0000	9780				119,468.00		110 460 00	
Instructional Materials Lottery	1100	9780				11.146.151.85	A STATE OF THE PARTY AND ASSESSED TO THE PARTY OF THE PAR	113,400.00	
CTEp (RO) Lottery	1100	9780				379.300.00	THE RESERVE THE PERSON NAMED IN COLUMN 1 TO SERVE THE PERSON NAMED IN	270 200 00	
e) Unassigned/Unappropriated							7000	37.3,300.00	
Reserve for Economic Uncertainties		6826	66.103.547.97	o c	00 4 00 00 00 00 00 00 00 00 00 00 00 00				
Unassigned/Unappropriated Amount		9			16,140,041,00	83,153,050,85	0.00	89,050,231.89	34.7%
		9780	0.00	0.00	0.00	0.00	0.00	00:00	%U U
California Dept of Education SACS Financial Reporting Software - 2018.2.0									
File: fund-a (Rev 04/13/2018)				Page 3					
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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

Orange County Department of Education Orange County

		201	2017-18 Unaudited Actuals	sle		2018-10 Budget		
				ı	The state of the s		***************************************	
Description Resource Codes	Object des Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (F)	Total Fund col. D + E	% Diff Column
G. ASSETS								
1) Cash a) in County Treasury	9110	136,664,783.77	44,163,319.15	180,828,102.92				
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0:00				
b) in Banks	9120	0.00	0.00	0.00				
c) in Revolving Cash Account	9130	70,000.00	00.0	70,000.00				
d) with Fiscal Agent/Trustee	9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140	58,263.46	0.00	58,263.46				
2) Investments	9150	00:0	0.00	0.00				
3) Accounts Receivable	9200	9,864,472.34	9,908,075.76	19,772,548.10				
4) Due from Grantor Government	9290	245,431.63	5,629,264.93	5,874,696.56				
5) Due from Other Funds	9310	3,100,025.63	237,773.02	3,337,798.65				
6) Stores	9320	0.00	0.00	0.00				
7) Prepaid Expenditures	9330	00:00	0.00	0.00				
8) Other Current Assets	9340	1,164,711.24	0.00	1,164,711.24				
9) TOTAL, ASSETS		151,167,688.07	59,938,432.86	211,106,120.93				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	00:0	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
I. LIABILITIES								
1) Accounts Payable	9500	10,270,845.05	17,488,645.16	27,759,490.21				
2) Due to Grantor Governments	9590	0.00	119,048.00	119,048.00				
3) Due to Other Funds	9610	9,741,473.28	4,404,217.28	14,145,690.56				
4) Current Loans	9640	00:0	0.00	0.00				
5) Unearned Revenue	9650	0.00	5,062,341.93	5,062,341.93				
6) TOTAL, LIABILITIES		20,012,318.33	27,074,252.37	47,086,570.70				
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	0696	0.00	00:0	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	00.00	0.00				
K. FUND EQUITY								
Ending Fund Balance, June 30								

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California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: fund-a (Rev 04/13/2018)

Orange County Department of Education Orange County

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

	% Diff Column C& F
	Total Fund col. D + E (F)
2018-19 Budget	Restricted (E)
	Unrestricted (D)
3	Col. A + B (C)
2017-18 Unaudited Actuals	Restricted (B) 32.864.180.49
2017	Unrestricted (A) 131,155,369.74
4	Object Codes
	Resource Codes
	iption st agree with line F2) (G9 + H2) - (I6 + J2)
	Description (must agree

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

		201	2017-18 Unaudited Actuals	als		2018-19 Budget	And the second s	
Description Resource Codes	Object des Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff
LCFF SOURCES							A THE RESERVE THE PARTY OF THE	2
Principal Apportionment State Aid - Current Year	8011	23,362,067,00	0.00	23,362,067.00	24,159,426.00	0.00	24.159.426.00	3.4%
Education Protection Account State Aid - Current Year	8012	490,330.00	0.00	490,330.00	453,800.00	00:00	453.800.00	-7.5%
State Aid - Prior Years	8019	326,862.19	0.00	326,862.19	0.00	0.00	0.00	-100 0%
Tax Relief Subventions Homeowners' Exemptions	8021	530,537.18	0.00	530,537.18	530,537.00	000	530 537 00	%U U
Timber Yield Tax	8022	12.14	0.00	12,14	8.00	00.0	8.00	-34 1%
Other Subventions/In-Lieu Taxes	8029	0.00	00'0	0.00	0.00	0.00	00:0	0.0%
County & District Taxes Secured Roll Taxes	8041	90,042,672.25	0.00	90,042,672.25	90,449,151.00	0.00	90,449,151.00	0.5%
Unsecured Roll Taxes	8042	2,908,460.16	00:0	2,908,460.16	2,696,181.00	00:0	2,696,181.00	-7.3%
Prior Years' Taxes	8043	1,827,706.10	0.00	1,827,706.10	1,823,561.00	00:00	1,823,561.00	-0.2%
Supplemental Taxes	8044	2,979,482.34	0.00	2,979,482.34	2,857,979.00	00:00	2,857,979.00	-4.1%
Education Revenue Augmentation Fund (ERAF)	8045	1,287.02	00.0	1,287.02	1,287.00	0.00	1,287.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	6,652,814.71	0.00	6,652,814.71	9,266,438.00	0.00	9,266,438.00	39.3%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	8070	00:0	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	00:0	00.00	0:00	00.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	00:0	00:0	00:0	0.00	00:00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	00:00	00.0	0.00	00.0	00.00	00:00	0.0%
Subtotal, LCFF Sources LCFF Transfers		129,122,231.09	00.00	129,122,231.09	132,238,368.00	00.00	132,238,368.00	2.4%
Unrestricted LCFF Transfers - Current Year 0000	8091	(532,514.00)		(532,514.00)	(568,720.00)		(568,720.00)	6.8%
All Other LCFF Transfers - Current Year All Other	8091	(490,006.00)	00:00	(490,006.00)	(453,800.00)	0.00	(453.800.00)	-7.4%
Transfers to Charter Schools in Lieu of Property Taxes	9608	604,477.00	0.00	604,477.00	574,031.00	00:00	574,031.00	-5.0%
Property Taxes Transfers California Doot of Education	8097	(37,456,665.26)	4,882,806.00	(32,573,859.26)	(38,413,996.00)	4,541,815.00	(33,872,181.00)	4.0%

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California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: fund-a (Rev 04/13/2018)

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

CONTRACTOR AND	and the second s		2017	2017-18 Unaudited Actuals	ls		2018-19 Budget	Additional property and the second se	
					Total Fund	THE REAL PROPERTY OF THE PROPE		Total Gund	75,0 /0
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B	Unrestricted (D)	Restricted	col. D + E	Column
LCFF/Revenue Limit Transfers - Prior Years		8089	00.00	0.00	00:0	uu u	000	7.1	Z S
TOTAL, LCFF SOURCES			91,247,522,83	4 882 BUB OO	GE 130 220 02	00 000 140 00	00.0	00.00	0.0%
FEDERAL REVENUE			and the state of t		00.020.00	25,575,065.00	4,541,815.00	97,917,698.00	1.9%
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	00.0	000	ò
Special Education Entitlement		8181	0.00	1,152,469.40	1,152,469.40	0:00	1,152,469.00	1,152,469.00	%0.0
Special Education Discretionary Grants		8182	00'0	516,405.11	516,405.11	00:00	482.993.00	482 993 00	, u
Child Nutrition Programs		8220	0.00	248,453.40	248,453.40	0.00	230.000.00	230 000 00	7 40,
Donated Food Commodities		8221	00:00	0.00	0.00	00.0	000	00.000	/4.7
Flood Control Funds		8270	00:00	0.00	0:00	00:00	00 0	00.0	90.0
Wildlife Reserve Funds		8280	00.00	0.00	0.00	0.00	00.0	00.0	0.0%
FEMA		8281	00.0	0.00	0:00	0.00	00 0	00.0	0.0%
Interagency Contracts Between LEAs		8285	19,858.27	1,494,784.57	1,514,642.84	0.00	730.000.00	730 000 00	7.0 P.7.
Pass-Through Revenues from Federal Sources		8287	0.00	0:00	0.00	0.00	00 0	000	200
Title I, Part A, Basic	3010	8290		3,602,480.76	3,602,480.76	THE REAL PROPERTY OF THE PROPE	3 902 415 00	3 000 415 00	0,0,0
Title I, Part D, Local Delinquent Programs	3025	8290		1 109 048 61	1 100 070 64	*****		0,505,415,00	0.5%
Title II, Part A, Educator Quality	4035	8290		70.621.58	70.621.59		3,355,772.00	3,366,772.00	180.6%
Title III, Part A, Immigrant Education Program	4004	C	1004 T 1004		10,021,30		119,998.00	119,998.00	%6.69
	1024	0530		34,00	34.00		00.00	00:00	-100.0%

# Unaudited Actuals

Orange County Department of Education Orange County

County School Service Fund	Unrestricted and Restricted	Expenditures by Object	

			201	2017-18 Unaudited Actuals	IIS		2018-19 Budget	W. C.	
Description	Resource Codes	Object Codes	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Title III, Part A, English Learner	distribution in appear in management and the first of the management of the first of the management of the first of the fi					(a)		L)	Z &
Program	4203	8290		257,813.33	257,813.33		99,863.00	99,863.00	-61.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	00.0		00:00	00:00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126,4127, 4204, 5510, 5630	8290		578,173.21	578.173.21		436.269 DD	436 269 D	8. A.C.
Career and Technical Education	3500-3599	8290		0.00	0.00	THE PROPERTY OF THE PROPERTY O	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,607,896.29	1,297,076.80	22,904,973.09	15,228,439.00	1,370,657.00	16,599,096.00	-27.5%
TOTAL, FEDERAL REVENUE			21,627,754.56	10,418,260.77	32,046,015.33	15,228,439.00	11,891,436.00	27.119.875.00	-15.4%
OTHER STATE REVENUE Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319	THE PROPERTY OF THE PROPERTY O	0.00	0.00	11944	00.0	0.00	%0.0
Special Education Master Plan Current Year	6500	8311		0.00	00.00		0.00	0.00	%0.0
Prior Years	6500	8319		154,311.00	154,311.00		00.0	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	00.0	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	00.0	00:00	0.00	0.0%
Child Nutrition Programs		8520	0.00	21,312.22	21,312.22	00:0	20,560.00	20,560.00	-3.5%
Mandated Costs Reimbursements		8550	1,719,954.00	00:00	1,719,954.00	811,953.00	00:0	811,953.00	-52.8%
Lottery - Unrestricted and Instructional Materials	<b></b>	8560	1,108,569.49	514,990.19	1,623,559.68	915,897.00	297,530.00	1,213,427.00	-25.3%
Tax Relief Subventions Restricted Levies - Other					***************************************		Managara ta		
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	00:00	0.00	%0.0
Other Subventions/In-Lieu Taxes		8576	0.00	00.00	0.00	00.00	0.00	00.0	0.0%
Pass-Through Revenues from State Sources		8587	0.00	00:00	0.00	0.00	0.00	0.00	0:0%
After School Education and Safety (ASES)	6010	8590		158,980.00	158,980.00		160,804.00	160,804.00	1.1%
Charter School Facility Grant	6030	8590		00'0	0.00	i i i i i i i i i i i i i i i i i i i	00.00	00.0	0.0%

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Orange County Department of Education Orange County

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2047	7 +0   [month]	7		The said the said of the said		
			1102	2017-16 Unaudited Actuals	S	A Milder of the Control of the Contr	2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
Drug/Atcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		916,198.40	916.198.40		1 055 750 00	(1)	<u>ا</u> ه
California Clean Energy Jobs Act	6230	8590		327 167 00	00 724 700		00.007,000,1	00.0a7,cc0,1	15.2%
Career Technical Education Incentive				00.10	00,101,120		0.00	00:00	-100.0%
Grant Program	6387	8590		2.231,526,75	2 231 526 75		000000	3 (0	
American Indian Early Childhood Education	7210	8590		00 0	0000	1147/	3,935,648.00	3,935,648.00	76.4%
				00:0	00.0		00.00	00.0	0.0%
Specialized Secondary	7370	8590		0.00	0.00		00 0		ò
Quality Education Investment Act	7400	8590		0.00	00.0	****	00.0	00.0	0.070
Common Core State Standards							00:0	0.00	0.0%
Implementation	7405	8590		0.00	00.00		000	c c	
All Other State Revenue	All Other	8590	1,275,561.79	9,435,586,97	10,711,148.76	1 184 727 00	7 656 969 00	00.00	1 0.0%
TOTAL, OTHER STATE REVENUE			4,104,085.28	13,760,072,53	17.864.157.81	9 919 577 00	12 427 260 00	0,000,000	%6.71-
						5,0 15,011 .vo	13, 121, 200.00	00.788.880,00	-10.5%

-10.2%

16,039,837.00

13,127,260.00

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2017	2017-18 Unaudited Actuals	S		2018-19 Birdnet	The state of the s	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (F)	Total Fund col. D + E	% Diff Column
OTHER LOCAL REVENUE							,		
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	00'0	0.00	0.00	0.00	00:0	0.0%
Unsecured Roll		8616	0.00	0.00	00:00	00:0	0.00	0.00	%0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	00.0	0.0%
Supplemental Taxes		8618	00:0	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	00.00	0.00	0.00	0.00	00.00	0.00	0.0%
Other		8622	00:0	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	388.14	2,597,712.04	2,598,100.18	0.00	1,800,000.00	1,800,000.00	-30.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0:00	0.00	00'0	%0.0
Sales Sale of Equipment/Supplies		8631	00.0	0.00	0.00	0:00	0.00	0.00	0.0%
Sale of Publications		8632	124,142.95	192,744.65	316,887.60	105,884.00	170,000.00	275.884.00	-12.9%
Food Service Sales		8634	291,729.80	6,596.82	298,326.62	285,000.00	11,500.00	296,500.00	-0.6%
All Other Sales		8639	0.00	00:0	00:0	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,066.00	0.00	5,066.00	5,000.00	00:00	5,000.00	-1.3%
Interest		8660	2,323,435.45	0.00	2,323,435.45	2,045,000.00	00:00	2,045,000.00	-12.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	00:0	0.00	0.00	0.00	0:00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0:00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	00:0	0.00	0.00	0.00	0:0%
Transportation Fees From Individuals		8675	00:00	0.00	0.00	0.00	00.00	0.00	0.0%
Interagency Services		2298	7,562,728.32	31,394,282.07	38,957,010.39	7,627,279.00	34,458,198.00	42,085,477.00	8.0%
Mitigation/Developer Fees		8681	0.00	0.00	00.0	0.00	00'0	0.00	0.0%
All Other Fees and Contracts		8689	3,353,861.51	277,523.30	3,631,384.81	2,830,586.00	237,580.00	3,068,166.00	-15.5%
Other Local Revenue Plus: Misc Funds Non-LCFF						1000			
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County School S
Unrestricted and
Expenditures

Orange County Department of Education Orange County

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

	and the second s		2017	2017-18 Unaudited Actuals	S		1040 40 D. J. L.	de de la companya de la communicación de la co	
		<b>!</b>					zuro-19 Budger		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
(50%) Adjustment		8691	00:00	00.00	000	(0)	(E)	(F)	C&F
Pass-Through Revenues From							00.0	0.00	0.0%
Local Sources		8697	0.00	0.00	0.00	0.00	000	o o	ò
All Other Local Revenue		8699	3,278,859.07	3,420,146.44	6,699,005.51	2710.217.00	4 263 783 00	0.00	0.0%
Tuition		8710	29,624,218.33	3,501,323.11	33.125.541.44	31 678 961 00	3 748 839 00	0,974,000.00	4.1%
All Other Transfers In		8781-8783	289,247.58	00:00	289.247.58	254 987 DO	00.660,047,0	35,427,800.00	%0.7
Transfers of Apportionments Special Education SELPA Transfers		, Total						254,887.00	-11.8%
From Districts or Charter Schools	6500	8791		00.00	0.00		00 0	000	ò
From County Offices	6500	8792		20,386.75	20.386.75		00.282.00	00.0	0.0%
From JPAs	6500	8793		00:00	000		00:100.00	00.786,05	0.0%
ROC/P Transfers						1111	2000	000	0.0%
From Districts or Charter Schools	0989	8791		00:00	0.00		0.00	000	U 0%
From County Offices	6360	8792	7911	00:00	0.00		0.00	000	8/000
From JPAs	6360	8793		0.00	00:00		0.00	000	% C
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	00.0	00.0	900		000
From County Offices	All Other	8792	0.00	0.00	00.0	00 0	0000	00.0	0.0%
From JPAs	All Other	8793	00.00	00:00	0.00	00.0	000	00.0	0.0%
All Other Transfers in from All Others		8799	00:0	0.00	0.00	00.0	00.0	000	0.0%
TOTAL, OTHER LOCAL REVENUE			46,853,677.15	41,410,715.18	88,264,392.33	47,542,914,00	44.710.287.00	92.253.201.00	0.U%
TOTAL, REVENUES			163,833,039.82	70,471,854.48	234,304,894.30	159,059,813.00	74,270,798.00	233,330,611.00	-0.4%

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

		2017	2017-18 Unaudited Actuals	ls		2018-19 Budget		
Description Resource Codes	Object les Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	26,428,119.84	9,584,820.84	36,012,940.68	20,992,791.00	9,705,238.00	30,698,029.00	-14.8%
Certificated Pupil Support Salaries	1200	530,491.69	2,442,804.94	2,973,296.63	591,752.00	2,430,155.00	3,021,907.00	1.6%
Certificated Supervisors' and Administrators' Salaries	1300	8,200,366.78	4,166,864.18	12,367,230.96	8,706,165.00	4,617,046.00	13,323,211.00	7.7%
Other Certificated Salaries	1900	171,759.46	2,284,621.79	2,456,381.25	168,843.00	2,465,960.00	2,634,803.00	7.3%
TOTAL, CERTIFICATED SALARIES		35,330,737.77	18,479,111.75	53,809,849.52	30,459,551.00	19,218,399.00	49.677.950.00	-7.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	2,927,823.97	9,506,168.40	12,433,992.37	3,035,957.00	10,074,112.00	13,110,069.00	5.4%
Classified Support Salaries	2200	1,568,577.46	2,575,642.14	4,144,219.60	1,586,328.00	2,690,029.00	4,276,357.00	3.2%
Classified Supervisors' and Administrators' Salaries	2300	16,902,342.21	5,562,712.24	22,465,054.45	18,313,668.00	5,122,990.00	23,436,658.00	4.3%
Clerical, Technical and Office Salaries	2400	11,642,897.26	3,642,103.85	15,285,001.11	11,957,106.00	3,703,979.00	15,661,085.00	2.5%
Other Classified Salaries	2900	164,206.70	371,483.13	535,689.83	145,792.00	400,457.00	546,249.00	2.0%
TOTAL, CLASSIFIED SALARIES		33,205,847.60	21,658,109.76	54,863,957.36	35,038,851.00	21,991,567.00	57,030,418.00	3.9%
EMPLOYEE BENEFITS						*****		
STRS	3101-3102	4,665,525.58	6,610,809.83	11,276,335.41	4,665,110.00	8,345,296.00	13,010,406.00	15.4%
PERS	3201-3202	4,964,396.89	3,385,336.09	8,349,732.98	6,099,959.00	3,921,357.00	10,021,316.00	20.0%
OASDI/Medicare/Alternative	3301-3302	1,013,148.71	600,476.69	1,613,625.40	988,879.00	630,229.00	1,619,108.00	0.3%
Health and Welfare Benefits	3401-3402	12,612,896.01	8,936,720.09	21,549,616.10	13,106,928.00	9,750,280.00	22,857,208.00	6.1%
Unemployment Insurance	3501-3502	33,593.07	19,748.67	53,341.74	32,536.00	20,690.00	53,226.00	-0.5%
Workers' Compensation	3601-3602	1,199,691.98	685,764.38	1,885,456.36	1,112,657.00	702,851.00	1,815,508.00	-3.7%
OPEB, Allocated	3701-3702	00.00	00:00	0.00	00:0	00.0	0.00	0.0%
OPEB, Active Employees	3751-3752	00.00	00:00	00.0	00'0	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	81,306.59	64,312.29	145,618.88	71,458.00	66,047.00	137,505.00	-5.6%
TOTAL, EMPLOYEE BENEFITS		24,570,558.83	20,303,168.04	44,873,726.87	26,077,527.00	23,436,750.00	49,514,277.00	10.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	75,521.33	2,864.25	78,385.58	320,010.00	19,626.00	339,636.00	333.3%
Books and Other Reference Materials	4200	81,986.48	43,142.66	125,129.14	106,507.00	86,970.00	193,477.00	54.6%
Materials and Supplies	4300	3,252,218.69	961,776.11	4,213,994.80	7,850,921.00	6,622,325.00	14,473,246.00	243.5%

California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: fund-a (Rev 04/13/2018)

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

Orange County Department of Education Orange County

The state of the s			2017	2017-18 Unaudited Actuals	S		2018_10 D.1.d.co+		
		Object	Inrectricted		1 .			Total Fund	% Diff
THE PROPERTY OF THE EACH OF THE PROPERTY OF TH	Resource Codes	Codes	(A)	nesincled (B)	COI. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column
Noncapitalized Equipment		4400	447,686.60	146,711.90	594,398.50	392,036.00	308.626.00	700 862 00	17 00/
Food		4700	181,799.40	326,530.83	508,330.23	249.000.00	363 000 00	612 000 00	70, 40,
TOTAL, BOOKS AND SUPPLIES			4,039,212,50	1,481,025.75	5.520.238.25	8 918 474 00	7 400 547 00	40 340 001 00	40.470
SERVICES AND OTHER OPERATING EXPENDITURES						200	00.740,004,7	10,319,021.00	195.6%
Subagreements for Services		5100	4,409,781.71	18,404,727.07	22,814,508.78	4,611,000.00	491.835.00	5 102 835 00	77 60/
Travel and Conferences		2500	1,069,771.34	898,837.08	1,968,608.42	1,357,686.00	833.115.00	2 190 801 00	(1 30)
Dues and Memberships		2300	213,662.73	28,407.91	242,070.64	301,179.00	15.007.00	316 186 00	30.6%
Insurance	υ,	5400 - 5450	273,076.00	0.00	273,076.00	350.000.00	00.0	350,000,00	20.00
Operations and Housekeeping Services		5500	928,287.60	205,168.46	1,133,456.06	954.891.00	242 811 00	00 207 701 1	797
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,735,025.61	1.413.051.19	9 148 076 80	OO BAO AGE A	סטייין סטייין	0.207,761,1	0.7%
Transfers of Direct Costs		5710	(245,837.64)	245,837.64	0.00	(311,540.00)	311.540.00	000	0.1%
Transfers of Direct Costs - Interfund		5750	(205,522.26)	00.00	(205,522.26)	(268,245.00)	0.00	(268 245 00)	30 5%
Professional/Consulting Services and Operating Expenditures		5800	7,064,214.92	3,402,003.39	10,466,218.31	10,274,731.00	3.359.458.00	13 634 189 00	30.3%
Communications		2900	769,318.59	170,274.10	939,592.69	804,952.00	166.334.00	971 286 00	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,011,778.60	24,768,306.84	46,780,085.44	26,468,699.00	6,185,572.00	32,654,271.00	-30.2%

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2017	2017-18 Unaudited Actuals	ils		2018-19 Budget	The state of the s	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Cofumn
CAPITAL OUTLAY									
Land		6100	14,866.10	0.00	14,866.10	10,000.00	00.0	10.000.00	-32.7%
Land Improvements		6170	00:0	0.00	00:0	00:00	00:00	0.00	%0.0
Buildings and Improvements of Buildings		6200	4,140.00	00:0	4,140.00	10,000.00	00:00	10,000.00	141.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		9300	0:00	0.00	0.00	0.00	00.0	000	%U U
Equipment		6400	1,293,208.21	00:0	1,293,208.21	3,437,701.00	42,755.00	3,480,456.00	169.1%
Equipment Replacement		6500	81,233.99	00:0	81,233.99	62,000.00	5,000.00	67,000.00	-17.5%
TOTAL, CAPITAL OUTLAY			1,393,448.30	00.0	1,393,448.30	3,519,701.00	47,755.00	3,567,456.00	156.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	t Costs)	****							
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,183,126.03	1,274,580.00	2,457,706.03	809,379.00	1,022,219.00	1,831,598.00	-25.5%
State Special Schools		7130	0.00	0.00	0.00	00:00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	00:0	00'0	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	00:0	00:00	0.00	0.00	0.0%
Payments to JPAs		7143	00:00	0.00	0.00	0.00	00:0	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	00:0	0.0%
To County Offices		7212	0.00	0.00	0.00	00:00	0.00	0.00	0.0%
To JPAs		7213	00.00	0.00	00.0	00:00	00:0	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	ıments 6500	7221		00:00	0.00		0.00	00:00	%0:0
To County Offices	6500	7222		0.00	00.0		00:0	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		00.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		00:0	0.00	TO SHOW THE SAME OF THE SAME O	00:00	00:0	0.0%
ToJPAs	6360	7223		00.00	0.00	and the second s	00:0	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	43,629.34	43,629.34	00.00	00:00	00.0	-100.0%
All Other Transfers		7281-7283	21,343,173.36	0.00	21,343,173.36	14,014,411.00	00:00	14,014,411.00	-34.3%

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

Orange County Department of Education Orange County

		1,700			The state of the s			
		/107	2017-18 Unaudited Actuals	IIS	MR. 1944	2018-19 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
All Other Transfers Out to All Others	7299	1,858,716.00	399,091.55	2.257.807.55	00.0	247 £75 00	(17)	۵ او
Debt Service Debt Service - Interest	7438	C	C			00.676,112	217,575.00	-90.4%
	<u>}</u>	20.0	0.00	0.00	1,186.00	0.00	1,186.00	New
Other Debt Service - Principal	7439	00:00	00:00	0.00	4.445.00	00 0	A 445 DO	N
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		24,385,015.39	1,717,300.89	26.102.316.28	14 829 421 00	1 230 784 00	00:544.4	M CO
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						00.467,503,1	00.012,800,01	-38.4%
Transfers of Indirect Costs	7310	(5,899,208.33)	5,899,208.33	0.00	(6.432.125.00)	6 439 195 00	c c	ò
Transfers of Indirect Costs - Interfund	7350	(2,118,461.63)	0.00	(2.118.461.63)	(2 100 364 00)	00.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(8,017,669.96)	5,899,208.33	(2,118,461.63)	(8.532.489.00)	6.432.125.00	(2 100 364 00)	-0.9% 0.0%
TOTAL, EXPENDITURES		136,918,929.03	94,306,231.36	231,225,160.39	136,779,735.00	85,952,509.00	222,732,244.00	-0.3%

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2017	2017-18 Unaudited Actuals	S		2018-19 Rudget	And the second s	
:		Object	cted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund	% Diff
Vescription	Resource Codes	Codes	(A)	(B)	(2)	(g)	(E)	(F)	C&F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	00:00	0.00	0.00	00:00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	00:0	0.00	0.00	0.00	00:0	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			00.00	00:00	0.00	0.00	00:00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	275,865,22	00:00	275,865.22	248,666.00	00:00	248.666.00	%6.6-
To: Special Reserve Fund		7612	00:00	00:00	00:00	0.00	0.00	0.00	%0.0
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0:00	00:00	0.00	00.00	%0'0
To: Cafeteria Fund		7616	0.00	00:0	0.00	0.00	00:00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	22,429.98	00:0	22,429.98	00:0	980,735.00	980,735.00	4272.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			298,295.20	0.00	298,295.20	248,666.00	980.735.00	1.229.401.00	312.1%
OTHER SOURCES/USES									
SOURCES							PORT - 1		•
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	000	00.0	%0.0
Proceeds							The second state of the se		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.00	00:00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	00:00	0.00	000	%0.0
Proceeds from Capital Leases		8972	0.00	00:00	00:0	00:0	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	00:00	00:0	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		6268	00:00	00:00	00:0	0.00	00:00	0.00	0.0%
(c) TOTAL, SOURCES			00:00	0.00	0.00	0.00	0.00	000	%U U
USES		******							
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	%0:0
Californa Dept of Education SACS Financial Reporting Software - 2018.2.0 File: fund-a (Rev 04/13/2018)				Page 16				Printed 0/17/0018 9-96 DM	AMCI 20-00 214

Orange County Department of Education Orange County

Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Object

			2017	2017-18 Unaudited Actuals	S		2018-19 Budget	M. Tanahaman and A. Carana and	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
All Other Financing Uses		7699	0.00	00.00	0.00	00.0	00.0	(5)	ر د د
(d) TOTAL, USES			0.00	0.00	00.0	00 0	0000	0.00	0.0%
CONTRIBUTIONS							000	0.00	0.0%
Contributions from Unrestricted Revenues		8980	(1,978,111.83)	1,978,111.83	00.00	(3.308.633.00)	3 308 633 00	o o	ò
Contributions from Restricted Revenues		8990	(8,781,638.17)	8.781.638.17	000	(0 370 610 00)	00.000,000,0	00.0	0.0%
(e) TOTAL, CONTRIBUTIONS			(00 012 02 04)		200	ממימומימים)	9,370,010.00	0.00	0.0%
			(10,759,750,00)	10,759,750.00	0.00	(12,679,243.00)	12,679,243.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			W.A.						
(a-b+c-d+e)	A THE RESERVE OF THE PROPERTY		(11,058,045.20)	10,759,750.00	(298,295.20)	(12,927,909.00)	11,698,508.00	(1.229.401.00)	312.1%

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Mandatonius mustava want belekti dana ya ya maya maka 1100 Cili da ya maka 1100 Cili da ya maya maka 1100 Cili da ya maka 1			71-06	2017-48 Unaudited Actuals	Ile				
				ים מומחמווים אינו	1		Zula-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
A. REVENUES									
1) LCFF Sources		8010-8099	91,247,522.83	4,882,806.00	96,130,328.83	93,375,883.00	4.541.815.00	97 917 698 00	40%
2) Federal Revenue		8100-8299	21,627,754.56	10,418,260.77	32,046,015.33	15,228,439.00	11,891,436.00	27,119,875.00	-15.4%
3) Other State Revenue		8300-8599	4,104,085.28	13,760,072.53	17,864,157.81	2,912,577.00	13,127,260.00	16.039.837.00	-10 %
4) Other Local Revenue		8600-8799	46,853,677.15	41,410,715.18	88,264,392.33	47,542,914.00	44.710.287.00	92.253.201.00	4 5%
5) TOTAL, REVENUES	HAMPER TO THE TAXABLE PROPERTY OF THE PROPERTY		163,833,039.82	70,471,854.48	234,304,894.30	159,059,813.00	74.270,798.00	233.330.611.00	% P U-
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	<u> </u>	39,740,659.86	29,113,594.96	68,854,254.82	40,096,167.00	32,020,074.00	72.116.241.00	4.7%
2) Instruction - Related Services	2000-2999		38,207,131.32	44,427,062.63	82,634,193.95	42,011,920.00	32,473,996.00	74,485,916.00	%6.6-
3) Pupil Services	3000-3999		7,326,388.65	11,718,113.00	19,044,501.65	7,540,424.00	12,266,334.00	19,806,758.00	4.0%
4) Ancillary Services	4000-4999		00:00	00:00	0.00	00:0	0.00	00:0	%0.0
5) Community Services	5000-5999		00:00	00.00	00:0	0.00	00.0	00.00	%0 0
6) Enterprise	6669-0009		0.00	00:00	0.00	0.00	0.00	00.0	0.0%
7) General Administration	7000-7999	I.	16,777,738.21	5,928,554.33	22,706,292.54	21,295,262.00	6,432,125.00	27,727,387.00	22.1%
8) Plant Services	8000-8888	<u> </u>	10,481,995.60	1,401,605.55	11,883,601.15	11,006,541.00	1,520,186.00	12,526,727.00	5.4%
9) Other Outgo	6666-0006	Except 7600-7699	24,385,015.39	1,717,300.89	26,102,316.28	14,829,421.00	1,239,794.00	16,069,215.00	-38.4%
10) TOTAL, EXPENDITURES			136,918,929.03	94,306,231.36	231,225,160.39	136,779,735.00	85,952,509,00	222.732.244.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45 - B10)			26,914,110.79	(23.834.376.88)	3 079 233 91	OD 870 080 00	(44 694 744 000	00 000 001	
D. OTHER FINANCING SOURCES/USES						000000000000000000000000000000000000000	000113	00, 100,000,001	244.   70
1) Interfund Transfers a) Transfers In		8900.8999	C						,
b) Transfers Out		7600-7629	298.295.20	00.0	00.0	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		<u></u>				00000	00.00	00.104,622,1	312.1%
a) Sources		8930-8979	00:00	00.00	00.00	00:00	00:00	0.00	0.0%
sesn (q		7630-7699	0.00	0.00	0.00	00.0	00:0	0.00	0.0%
3) Contributions		8980-8999	(10,759,750.00)	10,759,750.00	00'0	(12,679,243.00)	12,679,243.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	ES	The state of the s	(11,058,045,20)	10,759,750.00	(298,295.20)	(12,927,909.00)	11,698,508.00	(1,229,401.00)	312.1%

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	WANTED AND THE PROPERTY OF THE	Mile and the second sec	201	2017-18 Unaudited Actuals	als		2018-10 Budget		
					Total Cinal		Total of the second		
	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,856,065.59	(13.074.626.88)	2 781 438 71	0 950 920 0	7 LV 4 V 4		8
F. FUND BALANCE, RESERVES				The state of the s		2,332,103,00	00'/8/'gi	9,368,966,00	236.8%
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	115,299,304.15	45,938,807.37	161,238,111.52	131,155,369,74	32.864.180.49	164 019 550 23	/02. +
b) Audit Adjustments		9793	00:00	00:0	0.00	00:00	0.00	000	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164,019,550.23	1.7%
d) Other Restatements		9795	0.00	0.00	00:00	0.00	00:00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,299,304.15	45,938,807.37	161,238,111.52	131,155,369.74	32,864,180.49	164,019,550.23	1.7%
2) Ending Balance, June 30 (E + F1e)			131,155,369.74	32,864,180.49	164,019,550.23	140,507,538.74	32,880,977.49	173,388,516.23	5.7%
Components of Ending Fund Balance a) Nonspendable									
nevolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	00'0	0.00	00.0	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	00:00	00:0	0.00	0.00	0.00	%0.0
All Others		9719	00.0	00:00	00:0	0.00	00:00	0.00	0.0%
b) Restricted		9740	0.00	32,864,180.49	32,864,180.49	0.00	32,880,977.49	32.880.977.49	0.1%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	00:0	00 0	CCC	80
Other Commitments (by Resource/Object)		9760	00:0	0.00	00:00	0.00	00.00	00.0	%0.0
d) Assigned									0,0
Other Assignments (by Resource/Object)		9780	64,981,821.77	00'0	64,981,821.77	51,387,306.85	0.00	51,387,306.85	%6 0 <i>c</i> -
ACCESS LCFF/LCAP Priorities	0000	9780	14,504,840.41		14,504,840.41		7		Var. 1
Mandated Costs	0000	9780	7,966,723.89		7,966,723.89		117.00		
ACCESS	0000	9780	6,322,814.39		6,322,814.39				
Heserve for Classroom Equipment Upga	0000	9780	3,500,000.00		3,500,000.00		To Addition		
One-Time Discretionary Funding	0000	9780	3,119,953.50		3,119,953.50				<del></del>
Heserve for New Payroll Project	0000	9780	3,000,000.00		3,000,000.00				
OCDE ERATE	0000	9780	2,958,203.44		2,958,203.44		- 140W		
Heserve for School Sites Tenant Improv	0000	9780	2,000,000.00		2,000,000.00				
Medical Administrative Activities (MAA)	0000	9780	1,642,581.94		1,642,581.94				
Heserve for Workstation Improvements	0000	9780	1,200,000.00		1,200,000.00		711100		
EISS Workshops	0000		830,462.29	3	830,462.29		j		
l CLEP(HOP) lier	0000	9780	812,324.43	9	812,324.43				
									-

			2017	2017-18 Unaudited Actuals	lais		2018-19 Budget		
					Total Fund			Total Ernd	%, Ditt
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E	Column C&F
Reserve Designated for Outdated Checl	0000	9780	785,728.25	711111111111111111111111111111111111111	785,728.25				
ACCES Tier III	0000	9780	657,937.91		657,937.91				
One-Time COE LCAP Discretionary Fur	0000	9780	651,487.83	, 45 5 m 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	651,487.83				
Various Workshops & Trainings	0000	9780	645,887.54		645,887.54				
Various Other Designated Programs	0000	9780	600,718.80		600,718.80				
Special Education JPA	0000	9780	473,039.67	17 707 247 18 18 18 18 18	473,039.67		The state of the s		
Special Schoots Tier III	0000	9780	459,181.89		459,181.89				
Time & Attendance	0000	9780	441,598.14		441,598.14				
Reserve for Modenization of Board Roo	0000	9780	400,000.00	***************************************	400,000.00		-		
Information Technology Bi-Tech	0000	9780	382,000.00		382,000.00				
ACCESS-CHEP	0000	9780	371,100.00		371,100.00				
Information Technology Imaging Service	0000	9780	307,169.15		307,169.15		1000		
College & Career Readiness Consortiur	0000	9780	133,271.68		133,271.68		The state of the s		
Beginning Teacher Support Tier III	0000	9780	119,467.77		119,467.77				
Instructional Materials Lottery	1100	9780	10,273,396.98		10,273,396.98		To the property of the second		
CTEp (ROP) Lottery	1100	9780	396,075.82		396,075.82				
College & Career Preparatory Charter S	1100	9780	25,856.05		25,856.05				
ACCESS LCFF/LCAP Priorities	0000	9780		TALLER VIEW V		9,228,514.00		9,228,514.00	
Mandated Costs	0000	9780		11 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		8,749,853.00		8,749,853.00	
ACCESS	0000	9780		100		6,322,814.00		6,322,814.00	
OCDE ERATE	0000	9780				3,076,703.00		3,076,703.00	
One-Time Discretionary Funding	0000	9780		ALAMA PARA PARA PARA PARA PARA PARA PARA P		2,533,143.00	11	2,533,143.00	
Medical Administrative Activities (MAA)	0000	9780				1,932,882.00		1,932,882.00	
Reserve for Workstation Improvements	0000	9780		11000		1,200,000.00	in the second se	1,200,000.00	
Reserve for Paryroll Project	0000	9780		THE PARTY OF THE P		1,000,000.00		1,000,000.00	
Reserve Designated for Outdated check	0000	9780				835,728.00		835,728.00	
CTEp (ROP) Tier III	0000	9780				812,324.00		812,324.00	
EISS Workshops	0000	9780				643,208.00		643,208.00	
Time & Attendance	0000	9780	***			460,196.00		460,196.00	
Various Workshops & Trainings	0000	9780				409,920.00		409,920.00	
Information Technology Bi-Tech	0000	9780		100		376,973.00		376,973.00	
Information Technology Imaging Service	0000	9780		The annual services		347,966.00		347,966.00	
One-Time COE LCAP Discretionary Fur	0000	9780				317,880.00		317,880.00	
Various Other Designated Programs	0000	9780				310,002.00		310,002.00	
Special Education JPA	0000	9780				307,207.00		307,207.00	
Special Schools Tier III	0000	9780		14.00		305,436.00		305,436.00	
ACCESS Tier III	0000	9780		·		292,340.00		292,340.00	
College & Career Preparatory Academy	0000	9780		7,650 (0.00)		146,026.00		146,026.00	
College & Career Readiness Consortiur	0000	9780		* Historian		133,272.00	- Artelier Pro-	133,272.00	

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Unaudited Actuals County School Service Fund Unrestricted and Restricted Expenditures by Function

		2017-18 Unaudited Actuals	als		2018-19 Budnet		
Object Unrer Support Tier III 0000 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 1100 9780 9780 1100 9780 9780 9780 9780 9780 9780 9780 97			1 · · · · ·		The state of the s		
Function Codes Codes  Jinning Teacher Support Tier III 0000 9780  Itructional Materials Lottery 1100 9780  Ep (RO) Lottery 1100 9780  signed/Unappropriated 1700 9789  sive for Economic Uncertainties 666	Object	Bestricted	col A + B	L. Andrewson II		Total Fund	% Diff
1 Tier III 0000 9780 9780 1100 9780 1100 9780 1100 9780 1100 9789 66.	Codes	(B)	(0)	(D)	Hestricted (E)	col. D + E	Column
3ry 1100 9780 1100 9780 11100 9789				140 469 00		1.1	۲ ۵
1100 9780 1100 9780 1100 1100 9789 66.				113,400.00		119,468.00	
1100 9780 1100 1100 1100 1100 1100 1100 1100 1				11.146.151.85		11 110 151 05	-
rtainties 9789 666						11,140,131.03	
rtainties 9789 66.				379,300.00		379 300 00	
9926						animan's in	
99   68/6							
	9789 66,103,547.97	0.00	66,103,547,97	89 050 231 89		700 010 00	
Date international				20:10:10:10:10:10:10:10:10:10:10:10:10:10	000	69,162,000,60	34.7%
9790 0.00		0.00	0.00	000	000	c c	,

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Unaudited Actuals County School Service Fund Exhibit: Restricted Balance Detail

1		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
5640	Modi Col Billian Ontion		
2	Medi-Car billing Option	301,158.70	322,841.70
6230	California Clean Energy Jobs Act	996,377.31	401.495.31
9300	Lottery: Instructional Materials	1.718.258.62	1.835.215.62
6500	Special Education	1 705 049 71	1 327 574 71
6512	Special Ed: Mental Health Services	69 009 34	1 1.1 10, 120,
7330		10.000	40,124,04
7338	College Headiness Block Grant	249,882.27	7,973.27
7810	Other Restricted State	3,078,614.62	1,337,417.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	14,510,610.17	17.655.871.17
9010	Other Restricted Local	10.235.219.75	9,953,863,75
Total, Restricted Balance	sted Balance	32,864,180.49	32,880,977.49

California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: fund-a (Rev 04/06/2011)

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	32,573,859,26	33,872,181.00	4.0%
2) Federal Revenue		8100-8299	7,425,545.06	7,412,765.00	-0.2%
3) Other State Revenue		8300-8599	2,707,921.10	2,635,771.00	-2.7%
4) Other Local Revenue		8600-8799	1,278,454.70	1,270,448.00	-0.6%
5) TOTAL, REVENUES			43,985,780.12	45,191,165.00	2.7%
B. EXPENDITURES			7112		
Certificated Salaries		1000-1999	0.00	0.00 ;	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	45,585,740.40	43,700,914.00	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,585,740.40	43,700,914.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(1,599,960.28)	1,490,251.00	-193.1%
				***************************************	
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		ļ			
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,599,960.28)	1,490,251.00	-193.1%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	12,823,689.71	11,223,729.43	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,823,689.71	11,223,729.43	<i>-</i> 12,5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,823,689.71	11,223,729.43	-12.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			11,223,729,43	12,713,980.43	13.3%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
Ali Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,223,729.43	12,713,980.43	13.3%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	10,510,142.86		
Fair Value Adjustment to Cash in County Treasur	v	9111	0.00		
b) in Banks	,	9120	0.00		
c) in Revolving Cash Account		9130	0.00	1	
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	770,880.36		
4) Due from Grantor Government		9290	2,870,524.62		
5) Due from Other Funds		9310			
6) Stores		9320	12,665,022.11		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		3040			
1. DEFERRED OUTFLOWS OF RESOURCES			26,816,569.95		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		3-30	0.00		
. LIABILITIES			0.00		
Accounts Payable		0500	44.000.040.00		
Due to Grantor Governments		9500	14,282,610.52		
Due to Other Funds		9590	0.00		
4) Current Loans		9610	1,310,230.00		
5) Unearned Revenue		9640			
		9650	0.00		
6) TOTAL, LIABILITIES			15,592,840.52		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,223,729.43		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	32,573,859.26	33,872,181.00	4.0%
TOTAL, LCFF SOURCES			32,573,859.26	33,872,181.00	4.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	7,425,545.06	7,412,765.00	-0.2%
TOTAL, FEDERAL REVENUE			7,425,545.06	7,412,765.00	-0.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,707,921.10	2,635,771.00	-2.7%
TOTAL, OTHER STATE REVENUE			2,707,921.10	2,635,771.00	-2.7%
OTHER LOCAL REVENUE					
Interest		8660	84,455.70	76,449.00	-9.5%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	1,193,999.00	1,193,999.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,278,454.70	1,270,448.00	-0.6%
OTAL, REVENUES			43,985,780.12	45,191,165.00	2.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indire	ct Costs)				
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	11,685,634.31	8,749,866.00	-25.19
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.0
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	33,895,214.34	34,913,876.00	3.09
To County Offices	6500	7222	0.00	0.00	0.09
To JPAs	6500	7223	0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	4,891.75	37,172.00	659.9%
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		45,585,740.40	43,700,914.00	-4.19
OTAL, EXPENDITURES			45,585,740.40	43.700.914.00	-4.19

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) ( 055 0					
1) LCFF Sources		8010-8099	32,573,859.26	33,872,181.00	4.0%
2) Federal Revenue		8100-8299	7,425,545.06	7,412,765.00	-0.2%
3) Other State Revenue		8300-8599	2,707,921.10	2,635,771.00	-2.7%
4) Other Local Revenue		8600-8799	1,278,454.70	1,270,448.00	-0.6%
5) TOTAL, REVENUES			43,985,780.12	45,191,165.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999	1	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	45,585,740.40	43,700,914.00	-4.1%
10) TOTAL, EXPENDITURES			45,585,740.40	43,700,914.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,599,960.28)	1,490,251.00	-193.1%
D. OTHER FINANCING SOURCES/USES				• • • • • • • • • • • • • • • • • • • •	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		2000 2020		[	
•		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,599,960.28)	1,490,251.00	-193.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,823,689.71	11,223,729.43	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,823,689.71	11,223,729.43	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,823,689.71	11,223,729.43	-12.5%
2) Ending Balance, June 30 (E + F1e)			11,223,729.43	12,713,980.43	13.3%
Components of Ending Fund Balance  a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,223,729.43	12,713,980,43	13.3%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated     Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### Unaudited Actuals Special Education Pass-Through Fund Exhibit: Restricted Balance Detail

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Resource	Description	2017-18	2018-19
nesource	Description	Unaudited Actuals	Budget
6500	Special Education	9,167,026.71	9,645,304.71
6512	Special Ed: Mental Health Services	2,056,702.72	3,068,675.72
Total, Restr	icted Balance	11,223,729.43	12,713,980,43

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					Dinolongo
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	9,352,673.81	8,050,951.00	-13.9%
3) Other State Revenue		8300-8599	14,836,089.83	15,954,738.00	7.5%
4) Other Local Revenue		8600-8799	367,383.09	340,765.00	-7.2%
5) TOTAL, REVENUES			24,556,146.73	24,346,454.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,240.41	105,842.00	1596.1%
2) Classified Salaries		2000-2999	2,199,767.07	1,996,412.00	-9.2%
3) Employee Benefits		3000-3999	1,013,266.94	1,047,178.00	3.3%
4) Books and Supplies		4000-4999	57,903.40	240,840.00	315.9%
5) Services and Other Operating Expenditures		5000-5999	19,436,372.50	19,104,484.00	-1.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,118,461.63	2,100,364.00	-0.9%
9) TOTAL, EXPENDITURES			24,832,011.95	24,595,120.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(275,865.22)	(242,000,00)	
OTHER FINANCING SOURCES/USES			(275,005.22)	(248,666.00)	-9.9%
Interfund Transfers     a) Transfers In		8900-8929	275,865.22	248,666.00	-9.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,865.22	248,666.00	-9.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-1 <del>9</del> Budget	Percent Difference
	nesource ooues	Object Codes	Orlaudited Actuals	budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES			,		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			0.00	0.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		444		İ	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
a) in County Treasury		9110	4,152,065.62		
Fair Value Adjustment to Cash in County Treasury	1	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,032.19		
Due from Grantor Government		9290	1,693,913.11		
5) Due from Other Funds		9310	322,748.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,176,759.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,578,187.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,214,146.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	384,425.97		
6) TOTAL, LIABILITIES			6,176,759.35		
I. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		-	0.00		
C. FUND EQUITY			0.00		
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	Ali Other	8290	9,352,673.81	8,050,951.00	-13.9%
TOTAL, FEDERAL REVENUE			9,352,673.81	8,050,951.00	-13.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,836,089.83	15,954,738.00	7.5%
TOTAL, OTHER STATE REVENUE			14,836,089.83	15,954,738.00	7.5%
OTHER LOCAL REVENUE					
Other Local Revenue			***************************************		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	59,018.73	38,760.00	-34.3%
Net Increase (Decrease) in the Fair Value of Investments	<b>S</b>	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	308,364.36	302,005.00	-2,1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		:	367,383.09	340,765.00	-7.2%
TOTAL, REVENUES			24,556,146.73	24,346,454.00	-0.9%

Description	December On the		2017-18	2018-19	Percent
	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0,00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,082.91	105,842.00	1640.0%
Other Certificated Salaries		1900	157.50	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			6,240.41	105,842.00	1596.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,078,285.19	985,918.00	-8.6%
Clerical, Technical and Office Salaries		2400	1,120,098.13	1,010,494.00	-9.8%
Other Classified Salaries		2900	1,383.75	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,199,767.07	1,996,412.00	-9.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,147.28	33,438.00	95.0%
PERS		3201-3202	321,916.79	354,046.00	10.0%
OASDI/Medicare/Alternative		3301-3302	31,742.46	31,026.00	-2.3%
Health and Welfare Benefits		3401-3402	598,806.39	582,853.00	-2.7%
Unemployment Insurance		3501-3502	1,102.32	1,070.00	-2.9%
Workers' Compensation		3601-3602	37,504.98	38,309.00	2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,046.72	6,436.00	27.5%
TOTAL, EMPLOYEE BENEFITS			1,013,266.94	1,047,178.00	3.3%
OOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	393.40	0.00	-100.0%
Materials and Supplies		4300	57,510.00	240,840.00	318.8%
Noncapitalized Equipment		4400	0.00	0,00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,903.40	240,840.00	315.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		•			
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	54,397.07	34,102.00	-37.3%
Dues and Memberships		5300	2,495.00	1,120.00	-55.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	s	5600	116,931.80	58,293.00	-50.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	205,522.26	268,245.00	30.5%
Professional/Consulting Services and Operating Expenditures		5800	19,046,046.19	18,741,859.00	-1.6%
Communications		5900	10,980.18	865.00	-92.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		19,436,372.50	19,104,484.00	-1.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,118,461.63	2,100,364.00	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		2,118,461.63	2,100,364.00	-0.9%
OTAL, EXPENDITURES			24,832,011.95	24,595,120.00	-1.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	275,865.22	248,666.00	-9.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			275,865.22	248,666.00	-9.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		0074			
Proceeds from Capital Leases		8971	0.00	0.00	0.0%
		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.0%
0323					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					The state of the s
(a - b + c - d + e)			275,865.22	248,666.00	-9.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,352,673.81	8,050,951.00	-13.9%
3) Other State Revenue		8300-8599	14,836,089.83	15,954,738.00	7.5%
4) Other Local Revenue		8600-8799	367,383.09	340,765.00	-7.2%
5) TOTAL, REVENUES			24,556,146.73	24,346,454.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,646,218.28	16,219,972.00	-2.6%
2) Instruction - Related Services	2000-2999		6,020,826.64	6,228,277.00	3.4%
3) Pupit Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,118,461.63	2,100,364.00	-0.9%
8) Plant Services	8000-8999		46,505.40	46,507.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,832,011.95	24,595,120.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(275,865.22)	(248,666.00)	-9.9%
D. OTHER FINANCING SOURCES/USES			(210,000,22)	(240,000.00)	-9.976
1) Interfund Transfers					
a) Transfers In		8900-8929	275,865.22	248,666.00	-9.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00		0.0%
•		0900-0999		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,865.22	248,666.00	-9.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orange County Department of Education Orange County

## Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

30 10306 0000000 Form 12

Resource Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	303,625.13	200,000.00	-34.1%
5) TOTAL, REVENUES			1,326,145.13	1,222,520.00	-7.8%
B. EXPENDITURES					7.070
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	72,272.40	208,000.00	187.8%
6) Capital Outlay		6000-6999	208,607.41	395,000.00	89.4%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			280,879.81	603,000.00	114.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1 045 005 00		
D. OTHER FINANCING SOURCES/USES			1,045,265.32	619,520.00	-40.7%
Interfund Transfers     a) Transfers in		8900-8929	0.00	980,735.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	980,735.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,045,265.32	1,600,255.00	53.1%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	25,146,401.98	26,191,667.30	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,146,401.98	26,191,667.30	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,146,401.98	26,191,667.30	4.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			26,191,667.30	27,791,922.30	6.1%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	20,167,583.82	21,170,670.30	5.0%
d) Assigned Other Assignments		9780	6,024,083.48	6,621,252.00	9.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	25,194,691.48		
Fair Value Adjustment to Cash in County Treasury	i	9111			
b) in Banks	<b>,</b>	9120	0.00		
c) in Revolving Cash Account			0.00		
		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,003,22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,022,520.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,250,214.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	58,547.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			58,547.40		
. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			26,191,667.30		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES	· · · · · · · · · · · · · · · · · · ·		1,022,520.00	1,022,520.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	· · ·		0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	303,625.13	200,000.00	-34.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					The state of the s
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			303,625.13	200,000.00	-34.1%
TOTAL, REVENUES			1,326,145.13	1,222,520.00	-7.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS	ν.				
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated	,	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES		:			
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

	<del> </del>				
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	5,175.00	98,000.00	1793.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	67,097.40	110,000.00	63.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		72,272.40	208,000.00	187.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	208,607.41	395,000.00	89.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			208,607.41	395,000.00	89.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			280,879.81	603,000.00	114.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	980,735.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	980,735.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			ļ	İ	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	980,735.00	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	303,625.13	200,000.00	-34.1%
5) TOTAL, REVENUES			1,326,145.13	1,222,520.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)				The state of the s	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		280,879.81	603,000.00	114.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			280,879.81	603,000.00	114.7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,045,265.32	619,520.00	-40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	980,735.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	980,735.00	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,045,265.32	1,600,255.00	53.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,146,401.98	26,191,667.30	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,146,401.98	26,191,667.30	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		_	25,146,401.98	26,191,667.30	4,2%
2) Ending Balance, June 30 (E + F1e)			26,191,667.30	27,791,922.30	6.1%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	20,167,583.82	21,170,670.30	5.0%
d) Assigned Other Assignments (by Resource/Object)		9780	6,024,083.48	6,621,252.00	9.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orange County Department of Education Orange County

## Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

30 10306 0000000 Form 14

Resource Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance	0.00	0.00

Description	Resource Codes Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	304,414.02	194,761.00	-36.0%
5) TOTAL, REVENUES		304,414.02	194,761.00	-36.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	7100-7299,			
Costs)	7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		304,414.02	194,761.00	-36.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00
b) Uses	Ī	0.00	0.00	0.0%
,	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)  F. FUND BALANCE, RESERVES			304,414.02	194,761.00	-36.0%
Beginning Fund Balance     As of July 1 - Unaudited		9791	24,588,617.90	24,893,031.92	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,588,617.90	24,893,031.92	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,588,617.90	24,893,031.92	1.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			24,893,031.92	25,087,792.92	0.8%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	4,274,297.00	4,274,297.00	0.0%
GASB 45 ARC	0000	9780	4,274,297.00		010,0
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	20,618,734.92	20,813,495.92	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description ;	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	24,860,571.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	32,460.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,893,031.92		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	304,414.02	194,761.00	-36.0%
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			304,414.02	194,761.00	-36.0%
TOTAL, REVENUES			304,414.02	194,761.00	-36.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS			onadaned notadis	Dudget	Difference
INTERFUND TRANSFERS IN		:			
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS				17112	
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	304,414.02	194,761.00	-36.0%
5) TOTAL, REVENUES			304,414.02	194,761.00	-36.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	n. Adaptation of the control of the	0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			304,414.02	194,761.00	-36.0%
D. OTHER FINANCING SOURCES/USES			304,414.02	194,761.00	-30.0%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0,0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.0%

			2017-18	0040.40	_
Description	Function Codes	Object Code		2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)	·		304,414.02	194,761.00	-36.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,588,617.90	24,893,031.92	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,588,617.90	24,893,031.92	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,588,617.90	24,893,031.92	1.2%
2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance  2) Neppendebte			24,893,031.92	25,087,792.92	0.8%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object) GASB 45 ARC	0000	9780 9780	4,274,297.00 4,274,297.00	4,274,297.00	0.0%
GASB 45 ARC	0000	9780	., ,	4,274,297.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	20,618,734.92	20,813,495.92	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orange County Department of Education Orange County

## Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

30 10306 0000000 Form 17

Printed: 9/17/2018 2:39 PM

Resource Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance	0.00	0.00

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	(2,821,527.00)	0.00	-100.09
4) Other Local Revenue		8600-8799	8,162.75	51,572.00	531.8%
5) TOTAL, REVENUES			(2,813,364.25)	51,572.00	-101.8%
B. EXPENDITURES		W		- Verband	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,471.75	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0,00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,471.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,821,836.00)	51,572.00	-101.8%
). OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	27,111.26	0.00	-100.0%
b) Transfers Out		7600-7629	4,681.28	0.00	-100.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,429.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,799,406.02)	51,572.00	-101.8%
F. FUND BALANCE, RESERVES		,	(2,700,400.02)	31,372.00	-101.0%
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,151,732.51	1,352,326.49	-67.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,151,732.51	1,352,326.49	-67.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,151,732.51	1,352,326.49	-67.4%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			1,352,326.49	1,403,898.49	3.8%
a) Nonspendable     Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items					
•		9713	0.00	0.00	0.0%
All Others		9719	0.00	0,00	0.0%
b) Restricted		9740	1,352,326.49	1,403,898.49	3.8%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0,00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	December 0 1:	Object O. /	2017-18	2018-19	Percent
G. ASSETS	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
1) Cash					
a) in County Treasury		9110	1,348,615.19		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,988.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,352,603.99		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	277.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0,00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		9030			
DEFERRED INFLOWS OF RESOURCES			277.50		
Deferred Inflows of Resources		0600	2.22		
		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	Anna		0.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		į	1,352,326.49		

## Unaudited Actuals County School Facilities Fund Expenditures by Object

	·				
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					di del de come
School Facilities Apportionments		8545	(2,821,527.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(2,821,527.00)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,162.75	51,572.00	531.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,162.75	51,572.00	531.8%
TOTAL, REVENUES			(2,813,364.25)	51,572.00	-101.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS			3		
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0,00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	*****		0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes Object	Codes		Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	516	00	0.00	0.00	0.0%
Travel and Conferences	520	00	0.00	0.00	0.0%
Insurance	5400-	5450	0.00	0.00	0.0%
Operations and Housekeeping Services	550	00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	s 560	00	0.00	0.00	0.0%
Transfers of Direct Costs	57-	10	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	575	50	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	580	.a	0.00	0.00	0.0%
Communications	590		0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT		,0	0.00		0.0%
CAPITAL OUTLAY	OTTAG		0.00	0.00	0.0%
Land	610	10	8,471.75	0.00	-100.0%
Land Improvements	617	Ī	0.00	0.00	0.0%
Buildings and Improvements of Buildings	620	Ī	0.00	0.00	0.0%
Books and Media for New School Libraries				5,00	0.076
or Major Expansion of School Libraries	630	0	0.00	0.00	0.0%
Equipment	640	0	0.00	0.00	0.0%
Equipment Replacement	650	0	0.00	0.00	0,0%
TOTAL, CAPITAL OUTLAY			8,471.75	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools	721	<b>1</b>	0.00	0.00	0.0%
To County Offices	721		0.00	0.00	0.0%
To JPAs	721	Γ	0.00	0.00	0.0%
All Other Transfers Out to All Others	729		0.00	0.00	0.0%
Debt Service			5.50	5.50	0.078
Debt Service - Interest	743	3	0.00	0.00	0.0%
Other Debt Service - Principal	743		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co			0.00	0.00	0.0%
				5.30	0.078
TOTAL, EXPENDITURES			8,471.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	4,681,28	0.00	-100.09
Other Authorized Interfund Transfers In		8919	22,429.98	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			27,111.26	0.00	-100.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	4,681.28	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,681.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			22,429.98	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Reveлue		8300-8599	(2,821,527.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,162.75	51,572.00	531.8%
5) TOTAL, REVENUES			(2,813,364.25)	51,572.00	-101.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999	<u> </u>	0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,471.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,471.75	0.00	-100.0%;
C. EXCESS (DEFICIENCY) OF REVENUES		-			
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,821,836.00)	51,572.00	-101.8%
D. OTHER FINANCING SOURCES/USES					
interfund Transfers     a) Transfers in		8900-8929	27,111.26	0.00	400.00
b) Transfers Out		7600-7629	4,681.28	0.00	-100.0% -100.0%
2) Other Sources/Uses			1,001.100	0.00	-100.078
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,429.98	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,799,406.02)	51,572.00	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,151,732.51	1,352,326.49	-67.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,151,732.51	1,352,326.49	-67.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,151,732.51	1,352,326.49	-67.4%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,352,326.49	1,403,898.49	3.8%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,352,326.49	1,403,898.49	3.8%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget	
7710	State School Facilities Projects	1,352,326.49	1,403,898.49	
Total, Restric	ted Balance	1,352,326.49	1,403,898.49	

Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
	8010-8099	0.00	0.00	0.0%
	8100-8299	0.00	0.00	0.0%
	8300-8599	0.00	0.00	0.0%
	8600-8799	2,368,028.05	2,376,301.00	0.3%
		2,368,028.05	2,376,301.00	0.3%
	;			
	1000-1999	0.00	0.00	0.0%
	2000-2999	0.00	0.00	0.0%
	3000-3999	0.00	0.00	0.0%
	4000-4999	6,466.14	12,300.00	90.2%
	5000-5999	605,635.49	850,000.00	40.3%
	6000-6999	0.00	50,000.00	New
	7100-7299,			
	7400-7499	0.00	0.00	0.0%
	7300-7399	0.00	0.00	0.0%
		612,101.63	912,300.00	49.0%
-		1,755,926.42	1,464,001.00	-16.6%
	8900-8929	0.00	0.00	0.0%
	7600-7629	800,000.00	800,000.00	0.0%
	8930-8979	0.00	0.00	0.0%
				0.0%
	Ī			
	3000-0000			0.0% 0.0%
	Resource Codes	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399	Resource Codes	Resource Codes

	,				
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			955,926.42	664,001.00	-30.5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	2,966,064.63	3,921,991.05	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,966,064.63	3,921,991.05	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,966,064.63	3,921,991.05	32.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			3,921,991.05	4,585,992.05	16.9%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	3,921,991.05	4,585,992.05	16.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS	110000100 00000	00,000 00000	Siladdica Actuals	Deaget	Difference
1) Cash					
a) in County Treasury		9110	2,751,941.79		
Fair Value Adjustment to Cash in County Treasur	У	9111	0,00		
b) in Banks		9120	2,000.00		
c) iл Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,239,209.01		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	151,724.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,144,875.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	222,884.61		
2) Due to Grantor Governments		9590	0,00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			222,884.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,921,991.05		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	****		0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					İ
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,315,159.49	2,321,361.00	0.3%
Interest		8660	30,811.56	26,940.00	-12.6%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,057.00	28,000.00	26.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,368,028.05	2,376,301.00	0.3%
OTAL, REVENUES			2,368,028.05	2,376,301.00	0.3%

	***************************************				
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					:
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	Access to the second se		0.00	0.00	0.0%
BOOKS AND SUPPLIES				,	
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,466.14	12,300.00	90.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,466.14	12,300.00	90.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					- 30400
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	193,294.86	202,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	5600	144,487.59	340,000.00	135.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	267,853.04	307,500.00	14.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		605,635.49	850,000.00	40.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	50,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	New
THER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	Militaring
To County Offices		7212		0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7213	0.00	0.00	0.0%
Debt Service		7235	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.000
Other Debt Service - Principal		7439	0.00	0.00	0.0%
FOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)	, , , ,	0.00		0.0%
, c			0.00	0.00	0.0%
OTAL, EXPENDITURES			612,101.63	912,300.00	49.0%

# Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.007
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	800.000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES				Badget	Difference
SOURCES					
Proceeds					
Proceeds from Sale/Lease-					
Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	
USES			0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00		
CONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.001
Contributions from Restricted Revenues					0.0%
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(800,000.00)	(800,000.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,368,028.05	2,376,301.00	0.3%
5) TOTAL, REVENUES			2,368,028.05	2,376,301.00	0.3%
B. EXPENDITURES (Objects 1000-7999)		i		TO THE PARTY OF TH	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		612,101.63	912,300.00	49.0%
9) Other Outga	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			612,101.63	912,300.00	49.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,755,926.42	1,464,001.00	-16.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	800,000.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(800,000.00)	(800,000.00)	0.0%

Description  E. NET INCREASE (DECREASE) IN FUND	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
BALANCE (C + D4)			955,926.42	664,001.00	-30.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,966,064.63	3,921,991.05	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,966,064.63	3,921,991.05	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,966,064.63	3,921,991.05	32.2%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			3,921,991.05	4,585,992.05	16.9%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
Ali Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	3,921,991.05	4,585,992.05	16.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

30 10306 0000000 Form 40

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restrict	ed Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0,00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,784.66	13,000.00	-5.7%
5) TOTAL, REVENUES			13,784.66	13,000.00	-5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0,00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	902,900.00	845,200.00	-6.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			902,900.00	845,200.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(889,115.34)	(832,200.00)	0.40
O. OTHER FINANCING SOURCES/USES			(003,110,04)	(632,200.00)	-6.4%
Interfund Transfers     a) Transfers in		8900-8929	800,000.00	800,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	800,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,115.34)	(32,200.00)	-63.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	1,503,842.38	1,414,727.04	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		A. C. C. C. C. C. C. C. C. C. C. C. C. C.	1,503,842.38	1,414,727.04	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,842.38	1,414,727.04	-5.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,414,727.04	1,382,527.04	-2.3%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1,414,727.04	1,382,527.04	-2,3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS				• • • • • • • • • • • • • • • • • • • •	
Cash     a) in County Treasury		9110	749,352.79		
1) Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	664,395.81		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	978.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,414,727.04		
. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (i6 + J2)			1,414,727.04		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	13,784.66	13,000.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,784.66	13,000.00	-5.7%
TOTAL, REVENUES			13,784.66	13,000.00	-5.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	452,900.00	445,200.00	-1.7%
Other Debt Service - Principal		7439	450,000.00	400,000.00	-11.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		902,900.00	845,200.00	-6.4%
TOTAL, EXPENDITURES			902,900,00	845,200.00	-6.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN	w.a		800,000.00	800,000.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES	•				
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			1 1/4		
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					
a - b + c - d + e)			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,784.66	13,000.00	-5.7%
5) TOTAL, REVENUES			13,784.66	13,000.00	-5.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999	T. P. L. L. L. L. L. L. L. L. L. L. L. L. L.	0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	902,900.00	845,200.00	-6.4%
10) TOTAL, EXPENDITURES			902,900.00	845,200.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(889,115.34)	(832,200.00)	-6.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	800,000.00	800,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,115.34)	(32,200.00)	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,842.38	1,414,727.04	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		ļ	1,503,842.38	1,414,727.04	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1	1,503,842.38	1,414,727.04	-5.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			1,414,727.04	1,382,527.04	-2.3%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,414,727.04	1,382,527.04	-2.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### Unaudited Actuals Debt Service Fund Exhibit: Restricted Balance Detail

30 10306 0000000 Form 56

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget	
Total, Restric	ted Balance	0.00	0.00	

Description	Resource Codes Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	2,000,915.75	1,998,000.00	-0.1%
5) TOTAL, REVENUES		2,000,915.75	1,998,000.00	-0.1%
B. EXPENSES			1,000,000,000	-0.178
Certificated Salaries	1000-1999	0.00	0.00	0.094
Classified Salaries	2000-2999	0.00	0.00	0.0% 0.0%
3) Employee Benefits	3000-3999	1,161,423.52	1,488,291.00	
4) Books and Supplies	4000-4999	0.00		28.1%
5) Services and Other Operating Expenses	5000-5999	96,517.19	0.00	0.0%
6) Depreciation	6000-6999		96,000.00	-0.5%
Other Outgo (excluding Transfers of Indirect		0.00	0.00	0.0%
Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		1,257,940.71	1,584,291.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		742,975.04	413,709.00	-44.3%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers in	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses     Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

	·				
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			742,975.04	413,709.00	-44.3%
F. NET POSITION				110,1,00.00	74.076
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,182,047.33	4,925,022.37	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,182,047.33	4,925,022.37	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,182,047.33	4,925,022.37	17.8%
2) Ending Net Position, June 30 (E + F1e)			4,925,022.37	5,338,731,37	8.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,925,022.37	5,338,731.37	8.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

			2017-18	2018-19	Percent
	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	4,521,112.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	203,720.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,996.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	321,977,56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			5,052,806.86		
. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	127,784.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0,00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			127,784.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,925,022.37		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	53,760.22	48,000.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,947,155.53	1,950,000.00	0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,915.75	1,998,000.00	-0.1%
TOTAL, REVENUES			2,000,915.75	1,998,000.00	-0.1%

Description	Resource Codes Object C	2017-18 odes Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Pupil Support Salaries	1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0%
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-31	0.00	0.00	0.0%
PERS	3201-32	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-33	0.00	0.00	0.0%
Health and Welfare Benefits	3401-34	02 1,161,423.52	1,488,291.00	28.1%
Unemployment Insurance	3501-35	0.00	0.00	0.0%
Workers' Compensation	3601-36	0.00	0.00	0.0%
OPEB, Allocated	3701-37	0.00	0.00	0.0%
OPEB, Active Employees	3751-379	52 0.00	0.00	0.0%
Other Employee Benefits	3901-390	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		1,161,423.52	1,488,291,00	28.1%
OOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0,00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,517.19	96,000.00	-0.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S		96,517.19	96,000.00	-0.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,257,940.71	1,584,291.00	25,9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,915.75	1,998,000.00	-0.1%
5) TOTAL, REVENUES			2,000,915.75	1,998,000.00	-0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,257,940.71	1,584,291.00	25.9%
7) General Administration	7000-7999	-	0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES	, , , , , , , , , , , , , , , , , , , ,		1,257,940.71	1,584,291.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OFFIER FINANCIAL ROLLINGS AND LIGHT (AS DEE)					
FINANCING SOURCES AND USES (A5 - B10)  O. OTHER FINANCING SOURCES/USES			742,975.04	413,709.00	-44.3%
Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			742,975.04	413,709.00	-44.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,182,047.33	4,925,022.37	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,182,047.33	4,925,022.37	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)		]	4,182,047.33	4,925,022.37	17.8%
2) Ending Net Position, June 30 (E + F1e)			4,925,022.37	5,338,731.37	8.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,925,022.37	5,338,731.37	8.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

## Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Net Position Detail

30 10306 0000000 Form 67

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Resource Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Net Position	0.00	0.00

	2017	-18 Unaudited	d Actuals	2	018-19 Budg	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
A. DISTRICT						
1. Total District Regular ADA		1		T .		1
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (includes Necessary Small School						
ADA)						
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day		İ				
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)	1	[	1			
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0
5. District Funded County Program ADA	0.00	0.00	0.00	0.00 [	0.00	0.0
a. County Community Schools				I		
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						· · · · · · · · · · · · · · · · · · ·
e. Other County Operated Programs:						***************************************
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]					j	
g. Total, District Funded County Program ADA		***************************************				
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA					4	<b>.</b>
(Enter Charter School ADA using						
Tab C. Charter School ADA)				neral bana		

	2017-	18 Unaudited	Actuals	2	018-19 Budge	at at
			71014410	Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION					Zimida, ADA	T dilucu ADA
County Program Alternative Education ADA				i i		
a. County Group Home and Institution Pupils	0,00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	472.47	459.65	459.65	466.00	466.00	466,00
c. Probation Referred, On Probation or Parole.			100,00	100.00	+00.00	400.00
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,795.16	1,850,42	1,850.42	1,601.00	1,601.00	1,601.00
d. Total, County Program Alternative Education		113 3 3 1 1 2	.,,000112	1,001.00	1,501.00	1,001.00
ADA (Sum of Lines B1a through B1c)	2,267.63	2,310.07	2,310.07	2,067.00	2,067.00	2,067.00
2. District Funded County Program ADA		_,_,_,	2,010.07	2,007.00	2,007.00	2,007.00
a. County Community Schools	3,144.22	2,825,99	3,144.22	2,067.00	2,067.00	2.067.00
b. Special Education-Special Day Class	335.45	338.77	335,45	335.41	335.41	335.41
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	34.69	35.46	35.46	35.36	35.36	35.36
e. Other County Operated Programs:		***************************************		00.00	00.00	00.00
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund					0.00	0.00
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA					9,00	0.00
(Sum of Lines B2a through B2f)	3,514.36	3,200.22	3,515,13	2,437.77	2,437.77	2,437.77
3. TOTAL COUNTY OFFICE ADA						, 107.77
(Sum of Lines B1d and B2g)	5,781.99	5,510.29	5,825.20	4,504.77	4,504,77	4,504.77
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	467,828.36	466,419.46	466,419.46	473,373.37	473,373,37	473,373.37
6. Charter School ADA		e el es	, a 1			
(Enter Charter School ADA using					Marie de la laconstante de la companya de la compan	
Tab C. Charter School ADA)						

	2017-	18 Unaudited	Actuals	2	018-19 Budg	et
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded AD
C. CHARTER SCHOOL ADA					-	
Authorizing LEAs reporting charter school SACS financial						
Charter schools reporting SACS financial data separately	from their author	izing LEAs in Fu	nd 01 or Fund 62	use this workshe	eet to report their	· ADA.
FUND 01: Charter School ADA corresponding to SA	CS financial dat	a reported in Fu	ınd 01.	1		
Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0
2. Charter School County Program Alternative						
Education ADA	0.00	0.00				
a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps	0.00 0.00	0.00	0.00	0.00	0.00	0.0
c. Probation Referred, On Probation or Parole,	0.00	0.00	0.00	0.00	0.00	0.0
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0
d. Total, Charter School County Program	V.1.2	0.00		0.00	0.00	0.0
Alternative Education ADA			•			
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0
3. Charter School Funded County Program ADA						
County Community Schools	139.17	141.10	139.17	202.00	202.00	202.0
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary						
Schools	0.00	0.00	0.00	0.00	0.00	0.0
f. Total, Charter School Funded County	0.00	0.00	0.00	0.00	0.00	0.0
Program ADA						
(Sum of Lines C3a through C3e)	139.17	141.10	139.17	202.00	202.00	202.0
1. TOTAL CHARTER SCHOOL ADA						LOLIG
(Sum of Lines C1, C2d, and C3f)	139.17	141.10	139.17	202.00	202.00	202.0
FUND 09 or 62: Charter School ADA corresponding	to SACS financi	al data reported	in Fund 09 or F	Fund 62.		
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0
5. Charter School County Program Alternative						
Education ADA		<u>, , , , , , , , , , , , , , , , , , , </u>				
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0
b. Juvenile Halls, Homes, and Camps	0.00	0,00	0.00	0.00	0.00	0.0
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		
d. Total, Charter School County Program	0.00	0.00	0,00	0.00	0,00	0.0
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0
. Charter School Funded County Program ADA		0.00		0.00 [	0.00 1	0.0
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0
e. Other County Operated Programs:	İ					
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools	0.00	0.00	0.00	0.00	0.00	0.0
f. Total, Charter School Funded County			Ĭ			
Program ADA	2.00	2 22				_
(Sum of Lines C7a through C7e) TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.0
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	2.00	0.00	0.00	
. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.0
Reported in Fund 01, 09, or 62			I			
(Sum of Lines C4 and C8)	139.17	141.10	139.17	202.00	202.00	202.0

Unaudited Actuals 2017-18 Unaudited Actuals Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	ncreases	Jecreaces	Ending Balance
Governmental Activities: Capital assets not being depreciated:				WITH-MICHAEL CONTROLLED WITH THE SECRETARIES OF THE		00 2100
Land	28,641,314.57		28.641.314.57			7.5 4.4 50 60
Work in Progress	1,325,823.01	539,087.99	1,864,911.00	310.155.00	902 186 NN	1 272 880 00
Total capital assets not being depreciated	29,967,137.58	539,087.99	30,506,225.57	310.155.00	902, 150.00	20 014 104 E7
Capital assets being depreciated:					2000	75,914,194,37
Land improvements	4,511,925.09		4,511,925.09			4.511.925.09
Buildings	78,348,442.00	3,190,071.00	81,538,513.00	953,299.00	44.456.00	82,447,356,00
Equipment	12,741,477.00		12,741,477.00	1,372,621.00	112.297.00	14 001 801 00
lotal capital assets being depreciated	95,601,844.09	3,190,071.00	98,791,915.09	2,325,920.00	156,753.00	100,961,082.09
and Improvements	(FC 070 CEO 0)					
Building	(2,977,948.71)		(2,977,948.71)	(185,771.00)		(3,163,719.71)
	(26,532,030.06)		(26,532,030.06)	(2,253,857.00)		(28,785,887.06)
Total constitution of the state	(9,098,454.00)		(9,098,454.00)	(1,076,446.00)		(10,174,900.00)
Total accumulated depreciation	(38,608,432.77)	0.00	(38,608,432.77)	(3,516,074.00)	00.00	(42,124,506.77)
Total capital assets being depreciated, net	56,993,411.32	3,190,071.00	60,183,482.32	(1,190,154.00)	156,753.00	58,836,575,32
Governmental activity capital assets, net	86,960,548.90	3,729,158.99	90,689,707.89	(879,999.00)	1,058,939.00	88,750,769.89
Business-Type Activities: Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			000
lotal capital assets not being depreciated	00.00	00.00	0.00	00:0	00.00	0.00
Capital assets being depletated.  Land Improvements			0.00			00.0
Buildings			00:00			000
Equipment			00:00			00.0
Total capital assets being depreciated	00.00	0.00	0.00	0.00	0.00	00.0
Accumulated Depreciation for:						
Duration in provenients			0.00			00:00
Spining			00:0			0.00
Equipment			00'0			0.00
Total accumulated depreciation	0.00	0.00	0.00	00:0	0.00	00:00
Total capital assets being depreciated, net	0.00	0.00	00:00	0.00	00:00	000
Dusiness-type activity capital assets, net	0.00	00.00	00.0	0.00	0.00	000

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# Unaudited Actuals FINANCIAL REPORTS 2017-18 Unaudited Actuals Summary of Unaudited Actual Data Submission

30 10306 0000000 Form CA

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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination  If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages:  MOE Deficiency Percentage - Based on Total Expenditures  MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1  If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$7,417,234.75
TO THE TAXABLE PARTY OF TAXABLE PARTY OF TAXABL	Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	\$107,102,399.15 \$107,102,399.15
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	9.32%

# FINANCIAL REPORTS 2017-18 Unaudited Actuals County Office of Education Certification

30 10306 0000000 Form CA

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UNAUDITED ACTUAL FINANCIAL REPORT:	
To the Superintendent of Public Instruction:	
2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.  Signed:  Date:  County Superintendent/Designee  (Original signature required)	
For additional information on the unaudited actual reports, please contact:  For County Office of Education:	
Renee Hendrick  Name Associate Superintendent, Administrative Serv  Title (714) 966-4061  Telephone	
rhendrick@ocde.us  E-mail Address	

Unaudited Actuals 2017-18 Unaudited Actuals Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance	Amounts Due Within
Governmental Activities:							1831 313
General Obligation Bonds Payable	The second secon		0.00			00.00	
State School Building Loans Payable			00.00			0.00	
Centricates of Participation Payable	13,644,000.00	(794,000.00)	12,850,000.00	577,600.00	450,000.00	12,977,600.00	200,000.00
Capital Leases Payable			0.00			00:0	
Cease Revenue bonds Payable			0.00			00:0	
Orner General Long-Term Debt	AAAAAA TITTI TATA TATA TATA TATA TATA T		00.00			0.00	
Net Pension Liability	135,964,162.00	28,622,313.00	164,586,475.00	00:00	00.0	164,586,475.00	
lotal/Net OPEB Liability	4,274,297.00	0.00	4,274,297.00	00:00	00'0	4,274,297.00	
Compensated Absences Payable	1,631,245.00	248,035.00	1,879,280.00		229,629.25	1,649,650.75	The state of the s
Governmental activities long-term liabilities	155,513,704.00	28,076,348.00	183,590,052.00	577,600.00	679,629.25	183,488,022.75	500,000.00
Business-Type Activities:			- Canada Antonia de la canada de la canada de la canada de la canada de la canada de la canada de la canada de				
General Obligation Bonds Payable			0.00			00 0	
State School Building Loans Payable			00.00			00:0	
Certificates of Participation Payable			00:0			00:00	
Capital Leases Payable			00.0			00.00	
Lease Revenue Bonds Payable			0.00			00.00	
Other General Long-Term Debt			00:00			00:0	
Net Pension Liability			00:00			00.0	
l otal/Net OPEB Liability			00.00			00:00	
Compensated Absences Payable			0.00			00:00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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# **Unaudited Actuals** Orange County Department of Education 2017-18 Unaudited Actuals Orange County Every Student Succeeds Act Maintenance of Effort Expenditures

30 10306 0000000 Form ESMOE

Sec	tion I - Expenditures	Fur Goals	nds 01, 09, an	nd 62 Objects	2017-18 Expenditures
		Godio	1 dilonons	Objects	Lxperiditules
Α. Ι	otal state, federal, and local expenditures (all resources)	All	All	1000-7999	231,523,455.59
B. L	ess all federal expenditures not allowed for MOE				
	Resources 3000-5999, except 3385)	All	All	1000-7999	9,389,289.54
	•	7.00	741	1000-7333	9,009,269.04
	ess state and local expenditures not allowed for MOE:				
	All resources, except federal as identified in Line B)  Community Services				
'	Community dervices	All except	5000-5999	1000-7999	0.00
2.	Capital Outlay	7100-7199	All except 5000-5999	6000-6999	1,393,448.30
				5400-5450,	
3.	Debt Service	All	9100	5800, 7430- 7439	0.00
	Others Transit of				
4.	Other Transfers Out	All	9200	7200-7299	23,644,610.25
5.	Interfund Transfers Out	All	9300	7600 7600	200 205 00
				7600-7629	298,295.20
6.	All Other Financing Uses	All	9100 9200	7699 7651	0.00
		1	All except	7001	0.00
7.	Nonagency	7100-7199	5000-5999, 9000-9999	1000-7999	2 027 067 50
8.	Tuition (Revenue, in lieu of expenditures, to approximate	7100-7199	3000-3333	1000-7999	2,027,967.58
	costs of services for which tuition is received)				Î
		All	All	8710	33,125,541.44
9.	Supplemental expenditures made as a result of a				
	Presidentially declared disaster	Manually e expenditures	ntered. Must n in lines B, C1	ot include	
			D2.	00,0,0,	
10	. Total state and local expenditures not	The second secon			
	allowed for MOE calculation				
	(Sum lines C1 through C9)				60,489,862.77
D DI.	and distance MOT and addition			1000-7143,	
D. PIL	s additional MOE expenditures:  Expenditures to cover deficits for food services			7300-7439	
.,	(Funds 13 and 61) (If negative, then zero)	All	AII	minus 8000-8699	0.00
	;		tered. Must n		
2.	Expenditures to cover deficits for student body activities	expendit	res in lines A	or D1.	
E. Tot	al expenditures subject to MOE				7
	ne A minus lines B and C10, plus lines D1 and D2)		3 (1 S)		161,644,303.28
			ene san isantenenenya peranjakan kapatan in	100 15 TO STORE STERNING 15 TO STORE ST. S. S. S. S. S. S. S. S. S. S. S. S. S.	101,044,000,20

# **Unaudited Actuals** Orange County Department of Education 2017-18 Unaudited Actuals Orange County Every Student Succeeds Act Maintenance of Effort Expenditures

30 10306 0000000 Form ESMOE

e	ection II - Expenditures Per ADA		2017-18 Annual ADA/
3	ection ii - Experiditures rei ADA		Exps. Per ADA
A.	Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		0.454.47
B	Expenditures per ADA (Line I.E divided by Line II.A)		2,451.17 65,945.77
S	ection III - MOE Calculation (For data collection only. Final		03,340.77
de	etermination will be done by CDE)	Total	Per ADA
Α.	Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
		150,753,544.51	57,611.65
	<ol> <li>Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</li> </ol>	0.00	0.00
	2. Total adjusted base expenditure amounts (Line A plus Line A.1)	150,753,544.51	57,611.65
В.	Required effort (Line A.2 times 90%)	135,678,190.06	51,850.49
C.	Current year expenditures (Line I.E and Line II.B)	161,644,303.28	65,945.77
D.	MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
	(Il riegative, their zero)	0.00	0.00
E.	MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F.	MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

Orange County Department of Education Orange County Every Stu

# Unaudited Actuals ducation 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

30 10306 0000000 Form ESMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
		A
otal adjustments to base expenditures	0.00	C

unge county	Courty Childy Apple	2017-18	Addition 5		2012.10	Form GAN
		Calculations			2018-19 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PRIOR YEAR DATA		2016-17 Actual			2017-18 Actual	
(2016-17 Actual Appropriations Limit and Gann ADA are		Para San San San San San San San San San Sa	<b>,</b>			
from county's prior year Gann data reported to the CDE.  LCFF data are from the 2016 annual LCFF Target Entitlement						
Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
Program Portion of Prior Year Appropriations Limit						
(A3 times [A6 divided by (A6 plus A7)]), not to exceed A6).	10 151 007 00					
Excess is added to Other Services portion.  2. Other Services Portion of Prior Year Appropriations	40,454,827.00	an in	40,454,827.00	- J		40,454,827.00
Limit (A3 minus A1)	58,923,821.63		58,923,821.63	* Proj		66,647,572.15
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT				1.		55,011,012.10
(Preload/Line D17, PY column)	99,378,648.63		99,378,648.63			107,102,399.15
PRIOR YEAR GANN ADA	201201					
4. Program ADA (Preload/Line B3, PY column)	2,618.34		2,618.34	]		2,451.17
5. Other ADA (Preload/Line B4, PY column)	471,691.83		471,691.83			466,419.46
PRIOR YEAR LCFF  6. LCFF Alternative Education Grant (Preload/Line F1.				Emple 7		
Alternative Education Grant, 2016-17 Annual County LCFF		TV V				
Target Entitlement)	40,454,827.00	1. 10	40,454,827.00	l l	/	40,454,827.00
7. LCFF Operations Grant, (Preload/Line A9, Operations				1		
Grant, 2016-17 Annual County LCFF Target Entitlement)	25,250,823.00		25,250,823.00			25,250,823.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Ad	justments to 2016	-17	Ad	ljustments to 2017-	
ADJUSTMENTS TO PRIOR YEAR LIMIT					-	
Reorganizations and Other Transfers	and the second					
9. Temporary Voter Approved Increases 10. Less: Lapses of Voter Approved Increases					<b>-</b>	
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT	A S			77		
(Lines A8 plus A9 minus A10)		and and	0.00			0.00
12. Adjustments to Program Portion						***************************************
([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)		proof Page 1986	0.00		4-2-27	0.00
ADJUSTMENTS TO PRIOR YEAR ADA	-400		0.00		# L	0.00
(Only for reorganizations and other transfers, and only if					1-2-	
adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)	red July 1	A CONTRACT		10 NS 15 1 1		
14. Adjustments to Program ADA	174.				90, 00	
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						
CURRENT YEAR PROGRAM ADA	20	17-18 Annual Repo	ort	201	8-19 Annual Estima	te
(2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for						1
charter schools reporting with the COE)						
Total County Program ADA (Form A, Line B1d)	2,310.07		2,310.07	2,067.00		2,067.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	141.10	141.10	0.00	202.00	202.00
3. Total Current Year ADA (Lines B1 through B2)	2,310.07	141.10	2,451.17	2,067.00	202.00	2,269.00
1		2017-18 P2 Report		2	018-19 P2 Estimate	
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			466,419.46			473,373.37
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2017-18 Actual			2018-19 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
Homeowners' Exemption (Object 8021)     Timber Yield Tax (Object 8022)	530,537.18 12.14		530,537.18	530,537.00		530,537.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		12.14 0.00	0.00		0.00
Secured Roll Taxes (Object 8041)	90,042,672.25		90,042,672.25	90,449,151.00		90,449,151.00
5. Unsecured Roll Taxes (Object 8042)	2,908,460.16		2,908,460.16	2,696,181.00		2,696,181.00
6. Prior Years' Taxes (Object 8043)	1,827,706.10		1,827,706.10	1,823,561.00		1,823,561.00
7. Supplemental Taxes (Object 8044)	2,979,482.34		2,979,482.34	2,857,979.00		2,857,979.00
Ed. Rev. Augmentation Fund (ERAF) (Object 8045)     Penalties and Int. from Delinquent Taxes (Object 8048)	1,287.02		1,287.02 0.00	1,287.00 0.00		1,287.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0,00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	9,250,914.89		9,250,914.89	11,066,438.00		11,066,438.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)     Fenalties and Int. from Delinquent Non-LCFF	0.00		0.00	0.00		0.00
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
				[		0.00

range County	County Office Appro		culations			Form GA
		2017-18 Calculations			2018-19 Calculations	
	Extracted	Jaiodianona	Entered Data/	Extracted	Calculations	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)					2770	
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	107,541,072.08	0.00	107,541,072.08	109,425,142.00	0.00	109,425,142.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)				2 ( ) 7 )	politically to the	100/120,142.00
18. To General Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914) 19. TOTAL LOCAL PROCEEDS OF TAXES	300 67 53		tan 188 M. Bross &	in the se	e 1	
(Lines C17 plus C18)	107,541,072.08	0.00	107,541,072.08	109,425,142.00	0.00	109,425,142.00
EXCLUDED APPROPRIATIONS					Stored (**	
20. Medicare (Enter federally mandated amounts only from objs.	7	L.			A section	
3301 and 3302; do not include negotiated amounts)			1,515,762.20			1,520,059.00
OTHER EXCLUSIONS	\$	<b>.</b>		- , 4	*	
21. Americans with Disabilities Act     22. Unreimbursed Court Mandated Desegregation	1 24			and Mark		······································
Costs	1000000	*			1	
23. Other Unfunded Court-ordered or Federal Mandates 24. TOTAL EXCLUSIONS (Lines C20 through C23)			1 747 709 00	t a fra T		···
STATE AID RECEIVED (Funds 01, 09, and 62)			1,515,762.20	3/6/55	<u> </u>	1,520,059.00
25. LCFF - CY (objects 8011 and 8012)	23,852,397.00		23,852,397.00	24,613,226.00		24,613,226.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) 27. TOTAL STATE AID RECEIVED	326,862.19		326,862.19	0.00		0.00
(Line C25 plus C26)	24,179,259.19	0.00	24,179,259.19	24,613,226.00	0.00	24,613,226.00
DATA FOR INTEREST CALCULATION				, , , , , , , , , , , , , , , , , , , ,		21,010,220.00
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	234,304,894.30		234,304,894.30	233,330,611.00		233,330,611.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	2,323,435.45		0.000.405.45	0.045.000.00		
APPROPRIATIONS LIMIT CALCULATIONS	£,020,433.43	2017-18 Actual	2,323,435.45	2,045,000.00		2,045,000.00
D. PRELIMINARY APPROPRIATIONS LIMIT		2017-16 Actual			2018-19 Budget	
Revised Prior Year Program Limit (Lines A1 plus A12)     Inflation Adjustment		/ . d/	40,454,827.00		L	40,454,827.00
Program Population Adjustment (Lines B3 divided		1	1.0369		-	1.0367
by [A4 plus A14]) (Round to four decimal places)		, ,	0.9362		L	0.9257
PRELIMINARY PROGRAM LIMIT     (Lines D1 times D2 times D3)			39,271,352.59		2	29 200 440 20
Revised Prior Year Other Services Limit		1	00,27 1,002.00		, i I	38,823,412.88
(Lines A2 plus A13) 6. Inflation Adjustment	f **	- 1	58,923,821.63			66,647,572.15
Other Services Population Adj. (Lines B4 divided	) media	-	1.0369	<b>\$</b>	, ,	1.0367
by [A5 plus A15]) (Round to four decimal places)		_	0.9888		Service .	1.0149
PRELIMINARY OTHER SERVICES LIMIT     (Lines D5 times D6 times D7)	A Committee		60,413,811.81	***		70,123,031.76
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT	energy and the second			Ø.		
(Lines D4 plus D8)  APPROPRIATIONS SUBJECT TO THE LIMIT		m Alago	99,685,164.40	e e e		108,946,444.64
10. Local Revenues Excluding Interest (Line C19)		( See	107,541,072.08	Sille of the second	Box T. Same	109,425,142.00
11. Preliminary State Aid Calculation	T.			i d		100,425,142.00
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus	\$50 distr		1		enter 1	
D10 plus C24]; if negative, then zero)	all succession		0.00	er (Caron		1,041,361.64
12. Local Revenues in Proceeds of Taxes     a. Interest Counting in Local Limit (Lines C29 divided by		6 g 23. 5 2				
[C28 minus C29] times [D10 plus D11a])			1,077,089.27	16		976,731.75
<ul> <li>b. Total Local Proceeds of Taxes (Lines D10 plus D12a)</li> </ul>		V- • 1	108,618,161.35			110,401,873.75
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			
14. Total Appropriations Subject to the Limit		, <del> </del>	0.00			64,629.89
a. Local Revenues (Line D12b)			108,618,161.35	Mary Prices	San San San San San San San San San San	4 4
b. State Subventions (Line D13)     c. Less: Excluded Appropriations (Line C24)		_	0.00 1,515,762.20			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D14a plus D14b minus D14c)			107,102,399.15			

## onationed Addias Fiscal Year 2017-18 County Office Appropriations Limit Calculations

ige County	County Office Appro	2017-18	culations		2018-19	Form GAN
		Calculations			Calculations	,
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145			7,417,234.75			
Sacramento, CA 95814						
16. Apply to Program and Other Services  a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)  b. Other Services Portion of Adjustment (Lines D15 minus D16a)  c. Final Program Portion of Limit (Lines D4 plus D16a)	2,922,048.06		2,922,048.06 4,495,186.69 42,193,400.65			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			64,908,998.50			
SUMMARY 17. Adjusted Appropriations Limit	A SERVICE OF THE SERV	2017-18 Actual			2018-19 Budget	35 H 1 2 10 10 10 10 10 10 10 10 10 10 10 10 10
(Lines D16c plus D16d)  18. Appropriations Subject to the Limit (Line D14d)			107,102,399.15			108,946,444.64
The ADA on Form A, Line 2C3a for Charter School Funded County I						
		/ op. // by op. op. op. op. op. op. op. op. op. op.				
						······································
		***************************************				
		****				
Renee Hendrick Gann Contact Person		(714) 966-4061 Contact Phone Nun	nber			

# Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

# A. Salaries and Benefits - Other General Administration and Centralized Data Processing

	The state of the s	
1.	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 7200-7700, goals 0000 and 9000)	13,429,102.90
2.	Contracted general administrative positions not paid through payroll	
	a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
	<ul> <li>b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.</li> </ul>	
Г		<del>*</del>

## B. Salaries and Benefits - All Other Activities

 Salaries and benefits paid through payroli (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

140,118,430.85

C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

9.58%

# Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

## A. Normal Separation Costs (optional)

# B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00	

Pa	ırt III -	- Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	lne	direct Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	11,237,338.12
	2. 3.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,182,781.00
	4.		0.00
	_		0.00
	5. 6.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only)	602,032.21
	7.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	498,723.00
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	17,520,874.33
	9. 10.	Carry-Forward Adjustment (Part IV, Line F) Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,669.69
_			17,536,544.02
В.		se Costs	
	1. 2.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	68,831,663.03
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	63,985,366.95
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	<u>14,634,719.94</u> 0.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,729,520.40
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,780,266.25
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,799,436.79
	11.	, programme and a general manufacture of the control of the contro	
	10	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) Facilities Rents and Leases (all except portion relating to general administrative offices)	5,682,228.85
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,069,272.12
	13.	Adjustment for Employment Separation Costs  a. Less: Normal Separation Costs (Part II, Line A)	2.22
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	22,713,550.32
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	188,226,024.65
C.	(For	ight Indirect Cost Percentage Before Carry-Forward Adjustment rinformation only - not for use when claiming/recovering indirect costs) e A8 divided by Line B18)	9,31%
ь	-		5,0176
υ.		iminary Proposed Indirect Cost Rate · final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)	
		e A10 divided by Line B18)	9.32%
<u></u>	,		9.32%

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# Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	Indirect	17,520,874.33				
В.	Carry-fo	rward adjustment from prior year(s)				
	1. Carr	y-forward adjustment from the second prior year	56,283.46			
	2. Carr	y-forward adjustment amount deferred from prior year(s), if any	0.00			
c.	Carry-for					
	1. Unde	er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (9.33%) times Part III, Line B18); zero if negative	15,669.69			
	(app	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (9.33%) times Part III, Line B18) or (the highest rate used to ver costs from any program (9.33%) times Part III, Line B18); zero if positive	0.00			
D.	. Preliminary carry-forward adjustment (Line C1 or C2)					
E.	Optional	allocation of negative carry-forward adjustment over more than one year				
	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.					
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable			
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable			
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable			
	LEA reque	est for Option 1, Option 2, or Option 3				
		1				
F.	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)					

# Unaudited Actuals ucation 2017-18 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 9.33%
Highest rate used in any program: 9.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,295,052.38	307,428.38	9.33%
01	3025	1,097,547.44	102,401.17	9.33%
01	3045	11,045.46	1,030.54	9.33%
01	3310	1,332,715.68	124,342.37	9.33%
01	3315	74,375.64	6,939.25	9.33%
01	3316	7,781.40	726.00	9.33%
01	3320	35,767.36	3,337.09	9.33%
01	3345	2,015.00	188.00	9.33%
01	3385	408,424.39	38,105.99	9.33%
01	3395	13,560.47	1,265.19	9.33%
01	4035	64,594.88	6,026.70	9.33%
01	4050	89,792.20	8,377.61	9.33%
01	4123	193,743.72	18,076.28	9.33%
01	4201	32.00	2.00	6.25%
01	4203	252,758.17	23,582.33	9.33%
01	5035	571,080.93	53,281.84	9.33%
01	5310	775,175.91	72,323.91	9.33%
01	5630	220,463.21	20,569.21	9.33%
01	5640	403,707.68	37,665.93	9.33%
01	6010	145,412.97	13,567.03	9.33%
01	6230	660,717.50	61,644.94	9.33%
01	6382	468,018.18	43,666.10	9.33%
01	6387	1,014,035.91	94,492.51	9.32%
01	6500	38,022,333.78	3,547,483.67	9.33%
01	6512	654,486.90	61,063.63	9.33%
01	6680	283,789.03	26,477.52	9.33%
01	6685	2,090.35	195.03	9.33%
01	6690	360,920.59	33,673.89	9.33%
01	7338	154,455.74	14,410.72	9.33%
01	7366	817,810.30	76,301.70	9.33%
01	7810	2,073,804.42	193,485.95	9.33%
01	9010	9,829,899.66	907,075.85	9.23%
12	5035	707,345.16	65,995.30	9.33%
12	5050	4,609,394.70	430,056.53	9.33%
12	5055	66,449.95	6,199.78	9.33%
12	5061	1,744,949.08	162,659.98	9.32%
12	5062	1,750,928.79	163,361.66	9.33%
12	6040	3,373,923.39	314,787.05	9.33%
12	6041	6,054,069.07	564,844.64	9.33%
12	6042	1,101,503.21	102,770.25	9.33%
12	6045	1,811.03	168.97	9.33%
12	6126	279,135.88	26,043.38	9.33%

California Dept of Education SACS Financial Reporting Software - 2018.2.0

File: icr (Rev 03/16/2012) Page 1 of 2 Printed: 9/17/2018 2:50 PM

**Unaudited Actuals** ucation 2017-18 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs Orange County Department of Education

30 10306 0000000 Form ICR

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Eligible Expenditures

Fund	Resource	(Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6127	3,017,943.06	281,574.09	9.33%

Orange County

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISC	AL YEAR			(Hoodarde dood)	Totals
<ol> <li>Adjusted Beginning Fund Balance</li> </ol>	9791-9795	15,873,242.83		1,252,504.73	17 105 747 50
2. State Lottery Revenue	8560	1,108,569.49		514,990.19	17,125,747.56 1,623,559.68
3. Other Local Revenue	8600-8799	0,00		0.00	0.00
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	
5. Contributions from Unrestricted	3333	0.00		0.00	0.00
Resources (Total must be zero)  6. Total Available	8980	(6,237,339.20)	6,237,339.20	San San San San San San San San San San	0.00
(Sum Lines A1 through A5)		10,744,473.12	6,237,339.20	1,767,494.92	18,749,307.24
B. EXPENDITURES AND OTHER FINAN					
Certificated Salaries     Classified Salaries	1000-1999	0.00	0.00		0.00
2. Classified Salaries	2000-2999	0.00	0.00		0.00
<ol> <li>Employee Benefits</li> <li>Books and Supplies</li> </ol>	3000-3999	0.00	0.00	u-Attanto e Sa	0.00
• •	4000-4999	17,395.12	1,356,814.80	5,606.96	1,379,816.88
<ol><li>a. Services and Other Operating Expenditures (Resource 1100)</li></ol>	5000-5999	(10.047.90)	4,880,524.40	e e	4,870,476.50
<ul> <li>b. Services and Other Operating Expenditures (Resource 6300)</li> </ul>	5000-5999, except 5100, 5710, 5800		1 2 2 1 4		
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00	0.00	en A	0.00
7. Tuition 8. Interagency Transfers Out a. To Other Districts, County	7100-7199	41,797.05	0.00	** **	41,797.05
Offices, and Charter Schools b. To JPAs and All Others	7211,7212,7221, 7222,7281,7282 7213,7223,	0.00	0.00	_43,629,34	43,629.34
	7283,7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00	. <u>.</u> .	0.00
11. All Other Financing Uses	7630-7699	0.00	0.00	to leave the	0.00
12. Total Expenditures and Other Financin	g Uses			**************************************	0.00
(Sum Lines B1 through B11)		49,144.27	6,237,339.20	49,236.30	6,335,719.77
E. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	10,695,328.85	0.00	1,718,258.62	12,413,587.47

# D. COMMENTS:

The funding for the expenditures in resource 6300 was utilized by the CTEp (ROP) districts for classroom supplies and instructional materials. The funding in resource 1100 was transferred to other resources for expenditures.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

30 10306 00000 Form PCR

Unaudited Actuals
2017-18
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

Orange County Department of Education Orange County

determine of Allocation Factors (AF) for Support Costs		

		Teacher Full Time Desired					
		reaction rather time Ed	luivalents		Classroom Units -	m Units	Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 &	Plant Maintenance and Operations (Functions \$160-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	CA 201 AT 2 OC	The state of the s	# Harris 100	3900)			(0000 100000 100000 100000 100000 100000 1000000
B. Enter Allocation Factor(s) by Goal:	FTF Factor(s)	886,228.75	0.00	293,077.72	2,883,251,71	88,341.86	00.0
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	(c) man, a	ri E Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description						**************************************	
rrten							
1110 Regular Education, K-12	1	!					1
3100 Alternative Schools				- 1/2 1/2	A		1
3300 Independent Study Centers	1						š k
3400 Opportunity Schools		100 CANON				**************************************	!
3500 County Community Schools	5.00	1.00			THE RESERVE THE PERSON NAMED IN COLUMN 1		
3550 Community Day Schools		1.00	T II A CONTRACTOR OF THE CONTR	1.00	4.00	1.00	
3600 Juvenile Courts				TABLE TO AND THE PARTY AND THE	- Anthrope Anthrope	THE THE PERSON NAMED IN COLUMN TO TH	
3700 Specialized Secondary Programs							;
3800 Career Technical Education				7.000.	TOTAL TOTAL	4 30.	
4110 Regular Education, Adult		The state of the s		7700000	THE PARTY WAS A STREET WAS A ST	The state of the s	
4610 Adult Independent Study Centers	1	A CONTRACT OF THE PARTY OF THE		ALVA			1
4620 Adult Correctional Education	Mt. class						-
4630 Adult Carcer Technical Education		The state of the s		**************************************	PARTY MANAGEMENT OF THE PARTY O		
4760 Bilingual	- W	17		4 AMERICAN AND AND AND AND AND AND AND AND AND A			
4850 Migrant Education			- Allendaria	MANAGEMENT AND AND AND AND AND AND AND AND AND AND	NAV.		
4900 Other Supplemental Education		Samuel Company	T THOUGHT IN THE SECOND	7000 mm m m m m m m m m m m m m m m m m	ANALON VERMANDO		 
5000-5999 Special Education (allocated to 5001)		AND THE PERSON OF THE PERSON O	THE RESERVE AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON AD	THE PARTY OF THE P	TO THE OWNER OF THE OWNER OF THE OWNER OWN		AND
6000 ROCP					2.00		
Other Goals Description					The second secon	TIT. 100 TIT	w
7110 Nonagency - Educational	· •			•			
7150 Nonagency - Other	- AW		**************************************	The state of the s		TOTAL TOTAL	- /M
8100 Community Services				1990)		The second secon	1
8500 Child Care and Development Services	W	and the second s	A	**************************************		4700m A	
8600 County Services to Districts				V. Grand Company of the Company of t	71111	THE PARTY OF THE P	
Other Funds Description							
Adult Education (Fund 11)							
Child Development (Fund 12)							
Cafeteria (Funds 13 & 61)					777777777777777777777777777777777777777		
C. Total Allocation Factors	5.00	1.00	000	00.			
			00:0	1.00	9.00	1.00	0.00

# Orange County Department of Education Orange County

# Unaudited Actuals 2017-18 County School Service Fund and Charter Schools Funds Program Cost Report

			Direct Costs -		Central Admin		Total Coste by
		Direct Charged	Allocated	Subtotal	Chete	Other Costs	Drogram
2	Dans and A A Color	(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	col. 3 x Sch. CAC line E	(Schedule OC)	(col. 3 + 4 + 5)
Trotunetions	riogram/Activity	Column I	Column 2	Column 3	Column 4	Column 5	Column 6
Goals	<del>-</del>						
1000	Pre-Kindergarten	00.00	0.00	0000	000		000
1110	Regular Education, K-12	2,948,944.58	0:00	2.948.944.58	DO:0	-	2 215 074 12
3100	Alternative Schools	0.00	000	0.00	000	d I	21.476,012,0
3300	Independent Study Centers	0.00	00.0	00.0	00.0	- 22 - 1	0.00
3400	Opportunity Schools	0.00	00.0	00.0	00.0	1	0.00
3500	County Community Schools	61.074.863.40	23 764 012 57	84 838 875 07	7 682 225 17	- Annual Control of the Control of t	0.00
3550	Community Day Schools		000	0.00	11.00,700,1		92,521,111.14
3600	Juvenile Courts	8.084.699.48	000	8 084 699 48	737 076		0.00
3700	Specialized Secondary Programs	0.00	000	0.000	00.070,207		8,810,770.10
3800	Career Technical Education	00 0	000	0.00	00.0	- que	0.00
4110	Regular Education, Adult	00 0	000	0.00	0.00		0.00
4610	Adult Independent Study Centers	00.0	00.0	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
0597	Adult Cases Patrices 173	0.00	0.00	0.00	0.00		0.00
000+	Adult Career Technical Education	00.0	00:00	0.00	0.00		0.00
4/60	Bilingual	0.00	0.00	00.00	0.00		000
4850	Migrant Education	00.00	0.00	0.00	0.00		000
4900	Other Supplemental Education	00.00	00.00	0.00	0.00		000
5000-5999	Special Education	47,133,207.75	961,083.90	48,094,291.65	4.354.980.60		52 449 272 25
0009	Regional Occupational Ctr/Prg (ROC/P)	2,344,751.22	00:0	2.344.751.22	212 319 29		2 557 070 51
Other Goals					(7)(1)(1)		10.070,700,7
7110	Nonagency - Educational	1,854,904.95	0.00	1,854,904.95	167.963.28		2002 868 23
7150	Nonagency - Other	0.00	0.00	0.00	000		0.00
8100	Community Services	0.00	0.00	00.00	000		0.00
8500	Child Care and Development Services	0.00	00:00	00.0	00 0		000
8600	County Services to Districts	38,781,325.62	0.00	38,781,325.62	3.511.683.30		42 203 008 92
Other Costs	_						77,000,007,7
	Food Services		***			1 289 486 27	1 289 486 27
	Enterprise					0.00	0.000,
	Facilities Acquisition & Construction		188	adi		10 000 01	10.006 10
-	Other Outgo		l de la companya de l		State of the state	26 400 611 48	12,000.10
Other	Adult Education. Child Develonment		Towns Towns			20,400,011.40	40,400,011.48
Funds	Cafeteria, Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		0.00	00:00	2.056.732.05		2 056 722 05
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210,						Company to color
	Object 7350)				(2,118,461.63)		(2,118,461.63)
	Total County School Service and Charter Schools Funds Expenditures	162,222,697.00	24,725,096.47	186,947,793.47	16,866,558.28	27.709.103.85	231.523.455.60
						The same of the sa	

30 10306 0000000 Form PCF

Orange County Department of Education Orange County

Unaudited Actuals
2017-18
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

		12		0.00	2.948,944.58	8	8	80.0	00.0	01.074,803.40	00.0	8,084,699,48	0.00	0.00	0.00	0.00	0.00	9	Q. (2)	0.00	00'0	0.00	47,133,207.75	2,344,751.22		1,854,904.95	0.00	0.00	0.00	38.781,325.62
pı		Total		0					ļ	_			e	-									_							
Facilities Rents an Leases		(Function 8700)		0.00	0.00	000	80	900	10.053.070.2	אימאסימאיני	000	4,500.00	0.00	0.00	0.00	0.00	0.00	900	05.0	00:0	00'0	0.00	362,118.33	6,624.71		35,770.21	0.00	0.00	0.00	0,00
Plant Maintenance Facilities Rents and and Operations Leases	(Functions 8100-	8400)		00'0	0.00	00.0	00.0	00 0	1 841 981 16	01110011101	U.W	181,416.22	0.00	00'0	0.00	00.0	00'0	000	ON'S	00'0	On'n	00.0	1,039,726.04	16,263.20		76,426.55	0,00	0.00	0.00	258,435.05
General Administration	(Functions 7000- 7999, except	7210)*		100												Same Same									Ş	00.00	0.00	0.00	0.00	5,839,734.27 258,435.05
Community Services	(Functions 5000-	5999)																							800	00.0	00'0	0.00	0.00	
Ancillary Services	(Functions 4000-	4999)	9	0.00	00'0	0.00	0.00	00:00	0.00	000	90	000	00.0	0.00	0.00	00.00	0.00	0.00	00.00	000		000	0.00	0.00		Conco				
Oppil Transportation Ancillary Services		(J-unction 36()0)	S	0.00	00'0	00.00	00.00	00:00	0.00	0.00	000	98.0	90 0		0.00	00.00	0.00	00.00	00.0	0.00	000	0.00	4,b/u,28/.94	0.00	8	000	900	00.00	00.00	0.00
Pupil Support Services	(Functions 3110-	3100 and 3900)	180	0.00	0.00	0.00	0.00	00.00	1,473,011.01	0.00	838 791 11	000	00.0	000	0.00	0.00	0.00	00.00	00'0	00:00	90.0	0.00	6,400,019.au	NY'N	18,169,78	000	000	8 8	2 000 218 02	7000
School Administration	(Pemerican 2700))	(A michael 2700)	950	00.0	00.00	00'0	0.00	0.00	10,125,883.68	0.00	313.454 14	0.00	0.00	900	0.00	000	0.00	00.00	0.00	0.00	900	3 143 076 70		000	00.00	0.00	DOLO	00 0	0.00	0.000
Library, Media, Technology and Other Instructional Resources	(Functions 2420-		0.00		00'0	00.00	00'0	0.00	134,005.68	0.00	1.865.114.22	0.00	0.00	000	20.00	0.00	00'0	00.00	0.00	0.00	000	00 90	000		00'0	0.00	0.00	000	00.0	1 000 146 00
Instructional Supervision and Administration	(Functions 2100- 2200)		00.00		2,666,238.50	0.00	0.00	0.00	3,922,956,97	00:00	1,595,016.29	0.00	0.00	000	900	0.00	0.00	0.00	0.00	0.00	00.0	3.424.610.23	2.319.384.24		990,573.34	0.00	0.00	00.0	30,673,428,28	45 507 207 85
Înstruction	(Functions 1000- 1999)		0.00	00 200	282,706.08	0.00	00.0	00:0	38,507,284.89	0,00	3,286,477.50	00'0	0.00	00.00	90 0	DAY.O	0.00	00.00	0.00	00.00	0.00	26,033,342,21	2.479.07		741,965,07	0.00		00'0		68.854.254.82
	Type of Program		Pre-Kindergarten	Remiter Referention V 19	Segular Guardalion, K-12	Alternative Schools	Independent Study Centers	Opportunity Schools	County Community Schools	Community Day Schools	Juvenite Courts	Specialized Secondary Programs	Career Technical Education	Regular Education, Adult	Adult Independent Study Centers		Adult Correctional Education Adult Career Technical	Education	Bilingual	Migrant Education	Other Supplemental Education	Special Education	ROC/P		Nonagency - Educational	Nonagency - Other	Community Services	Child Care and Development Services	County Services to Districts	arged Costs
	Goal	Instructional Goals	1000	- 3111	T	3100	3300 In	3400 O	3500 C	3550 C	3600 Ju	3700	3800	4110 Re	4610 Cu			4630 Ed	4760 131	4850 Mi	4900 OI	5000-5999 Sp	6000 RC	Other Goals	7110 No	7150 No	8100 Co	8500 Sea	8600 Co	Total Direct Charged Costs

California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: pcr (Rev 05/05/2016)

# Orange County Department of Education Orange County

# Unaudited Actuals 2017-18 County School Service Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support Costs (Based on factors input on Form PCRAF)	ts (Based on factors in	put on Form PCRAF)	
Goal	Type of Program	Fill.Time Famivalente	Gaceroom Inite	D	
Instructional Goals		CHAIR THAT ATTENT	Classi Colli Cliffs	rupus transported	lotal
0001	Pre-Kindergarten	00:0	00 0	00 0	o c
1110	Regular Education, K-12	000	000	0.00	0.00
3100	Alternative Schools	000	0000	00.00	0.00
3300	Independent Study Centers	00.0	000	0.00	0.00
3400	Opportunity Schools	000	00.0	0.00	0.00
3500	County Community Schools	21.753,502.90	2 010 509 67	00.0	0.00
3550	Community Day Schools	00:00	0.00	00.0	0.00
3600	Juvenile Courts	00.00	0.00	00.00	000
3700	Specialized Secondary Programs	00:00	0.00	000	000
3800	Career Technical Education	00.0	00.0	00:0	0.00
4110	Regular Education, Adult	00:0	00.00	000	00.0
4610	Adult Independent Study Centers	00.0	00.0	00.0	00.0
4620	Adult Correctional Education	0.00	000	00.0	0.00
4630	Adult Career Technical Education	0.00	00.0	00.0	00.0
4760	Bilingual	00.00	0.00	00.0	000
4850	Migrant Education	00.0	0.00	00.0	00.0
4900	Other Supplemental Education	00:00	00:0	000	000
5000-5999	Special Education (allocated to 5001)	00:00	961.083.90	000	961 083 90
0009	ROC/P	0.00	000	000	000
Other Goals				00:0	0.00
7110	Nonagency - Educational	00.00	00.00	00.00	000
7150	Nonagency - Other	00:0	00.00	00:0	000
8100	Community Services	00.0	0.00	00:00	000
8500	Child Care and Development Svcs.	00.0	00.00	000	00.0
0098	County Services to Districts	00:00	00.0	000	00.0
Other Funds					20.0
£	Adult Education (Fund 11)	(4)	0.00		0.00
)	Child Development (Fund 12)	0.00	00.0	00:0	0.00
	Cafeteria (Funds 13 and 61)		00:0		0.00
<b>Total Allocated Support Costs</b>	pport Costs	21,753,502.90	2,971,593.57	00:00	24,725,096.47

Orange County Department of Education Orange County

# Unaudited Actuals 2017-18 Program Cost Report Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in County School Service and Chanton Solvester	
<b></b> -	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,559,040.68
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	0.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	11,248,484.74
5	Total Central Administration Costs in County School Service and Charter Schools Bunds	6,177,494.48
<b>m</b> –	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	18,983,019.90
5	Total Allocated Costs (from Form PCR Column 2 Total)	162,222,697.00
r:	Total Direct Charoed and Allocated Costs in County, Saboat Saminary	24,725,096.47
	Social Service and Charter Schools Funds	186,947,793.47
· - C	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	00.0
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	22.713.550.32
c.	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	000
5	Total Direct Charged Costs in Other Funds	22.713 550 32
D.	Total Direct Charged and Allocated Costs (B3 + C5)	209,661,343.79
E	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.06%

Orange County Department of Education Orange County

Unaudited Actuals 2017-18 County School Service Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Bunctions 0000 0000)	Ē
Food Services		T Ann		(t directions 2000-9999)	I Otal
(Objects 1000-5999, 6400, and 6500)	1,289,486.27	and the second s			20 700 000 1
	The second secon	At the same of the			1,289,486.27
Enterprise (Objects 1000-5999, 6400, and 6500)		(			
		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			7000		
			01.000,21		19,006.10
Other Outgo (Objects 1000-7999)	?	and the second s			
		Section 2012 and to accompany their reserves		26,400,611.48	26,400,611.48
Total Other Costs	1,289,486.27	00:0	19,006.10	26.400.611.48	20 501 007 50

Page 1

# Unaudited Actuals County School Service Fund Special Education Revenue Allocations (Optional)

Description	2017-18 Actual	2018-19 Budget	% Diff
SELPA Name: North Orange (MM)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
Base Apportionment			0.0
2. Local Special Education Property Taxes			0.0
3. Applicable Excess ERAF			0.0
<ol><li>Total Base Apportionment, Taxes, and Excess ERAF</li></ol>	0.00	0.00	0.0
B. COLA Apportionment		0.00	0.0
C. Growth Apportionment or Declining ADA Adjustment			0.0
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.0
E. Program Specialist/Regionalized Services Apportionment			0.0
F. Program Specialist/Regionalized Services for NSS Apportionment G. Low Incidence Apportionment			0.0
H. Out of Home Care Apportionment			0.0
Cut of Home Care Apportionment     Extraordinary Cost Pool for NPS/LCI and NSS Mental Health     Services Apportionment			0.0
J. Adjustment for NSS with Declining Enrollment			0.0
K. Grand Total Apportionment, Taxes and Excess ERAF			0.0
(Sum lines D through J)	0.00	0.00	
L. Mental Health Apportionment	0.00	0.00	0.0
M. Federal IDEA Local Assistance Grants - Preschool			0.0
N. Federal IDEA - Section 619 Preschool			0.0
O. Other Federal Discretionary Grants			0.0
P. Other Adjustments			0.00
Q. Total SELPA Revenues (Sum lines K through P)	0.00	0.00	0,0
II. ALLOCATION TO SELPA MEMBERS			
Orange County Department of Education (MM00)			0.00
Buena Park Elementary (MM21)		WHAT THE PROPERTY OF THE PROPE	0.00
Fullerton Elementary (MM22)	A STATE OF THE STA		0.00
La Habra City Elementary (MM23)			0.00
Fullerton Joint Union High (MM24)			0.00
Lowell Joint Elementary (MM25) Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)			0.00
	0.00	0.00	0.00
eparer me:			
e:			
one;			

Orange County Department of Education Orange County

# Unaudited Actuals 2017-18 County School Service Fund Special Education Revenue Allocations Setup

30 10306 0000000 Form SEAS

Current LEA:	30-10306-0000000 Orange County Departme	
Selected SELPA:	MM	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELF	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
МВ	South Orange	
MM	North Orange	

## Unaudited Actuals 2017-18 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

				FOR ALL FUN					
De	scription	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ats - Interfund Transfers Out 7350	Interfund Transfers In 6900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds
	COUNTY SCHOOL SERVICE FUND				1000	0300 0323	7000-7029	9310	9610
	Expenditure Detail Other Sources/Uses Detail	0.00	(205,522.26	0.00	(2,118,461.63)				
ĺ	Fund Reconciliation					0.00	298,295.20		
09	CHARTER SCHOOLS SPECIAL REVENUE FUND	1	l	1				3,337,798.65	14,145,690.5
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
	Fund Reconciliation					0.00	0.00		
10	SPECIAL EDUCATION PASS-THROUGH FUND	D-122			100			0.00	0.0
	Expenditure Detail								
	Other Sources/Uses Detail Fund Reconciliation								
11	ADULT EDUCATION FUND							12,665,022.11	1,310,230.0
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
12	CHILD DEVELOPMENT FUND			1				0.00	0.00
-	Expenditure Detail	205,522.26	0.00	2,118,461.63	0.00				
	Other Sources/Uses Detail				4.04	275,865.22	0.00		
13	Fund Reconciliation CAFETERIA SPECIAL REVENUE FUND							322,748.43	2,214,146.19
10	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
	Fund Reconciliation					0.00	0.00	0.00	0.00
	DEFERRED MAINTENANCE FUND Expenditure Detail			g (24) 3 3 6 6 6			1	0.00	
	Other Sources/Uses Detail	0.00	0.00	-		0.00			
	Fund Reconciliation					0.00	0.00	1,022,520.00	
	PUPIL TRANSPORTATION EQUIPMENT FUND				884888B		ŀ	1,022,520.00	0.00
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00		2012/06/2012/06		I		
	Fund Reconciliation	60.0			ia Garago de Sala	0.00	0.00		
	FOREST RESERVE FUND			SOCIONE STORY	Granda analas a		-	0.00	0.00
	Expenditure Detail								
	Other Sources/Uses Detail Fund Reconciliation		in the	200		0.00	0.00		
	PECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						-	0.00	0.00
	Expenditure Detail					ĺ	1		
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	-	
	SCHOOL BUS EMISSIONS REDUCTION FUND							0.00	0.00
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation OUNDATION SPECIAL REVENUE FUND							0.00	0.00
	Expenditure Detail	0.00	0.00	0.00	0.00		1		
(	Other Sources/Uses Detail	**************************************	0.00	0.00	0.00		0.00		
	Fund Reconciliation						0.00	0.00	0.00
	ECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail		4.1				Г		5.00
	Other Sources/Uses Detail		See Amerika See Asses			0.00	2.00		
	Fund Reconciliation					0.00	0.00	0.00	0.00
	UILDING FUND						F	0.00	0.00
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	**************************************					
	Fund Reconciliation				5 6 6 6 6 6 <b>6</b> 6	0.00	0.00		
	APITAL FACILITIES FUND						H	0,00	0.00
	expenditure Detail Other Sources/Uses Detail	0.00	0.00	600000000				İ	
	Fund Reconciliation	į		3 <b>8</b>		0.00	0.00	ļ	
ST	TATE SCHOOL BUILDING LEASE/PURCHASE FUND			. Ja			<b> </b> -	0.00	0.00
	xpenditure Detail	0.00	0.00						
	Other Sources/Uses Detail ond Reconciliation		j		in the second second	0.00	0.00		
	DUNTY SCHOOL FACILITIES FUND		1	<b>*</b>			<u> </u>	0.00	0.00
	xpenditure Detail	0.00	0.00			[			
	Other Sources/Uses Detail				L	27,111.26	4,681.28		ı
	und Reconciliation ECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		i.					0.00	0.00
	xpenditure Detail	0.00	0.00						
0	ither Sources/Uses Detail					0.00	800,000.00		
	und Reconciliation				·		333/330/30	0.00	0.00
	XX OVERRIDE FUND  xpenditure Detail								
	ther Sources/Uses Detail					0.00	0.00		
F	und Reconciliation				- I	0.00	0.00	0.00	0.00
	BT SERVICE FUND						<b> </b>	0.00	0.00
	xpenditure Detail ther Sources/Uses Detail			A.A. BOOK 9					
	and Reconciliation				<u> </u>	800,000.00	0.00		
	DUNDATION PERMANENT FUND				l l		<u> </u>	0.00	0.00
E	kpenditure Detail	0.00	0.00	0.00	0.00		1	1	
	ther Sources/Uses Detail					Contract of the Contract of th	0.00		1
	IND Reconciliation IFETERIA ENTERPRISE FUND							0.00	0.00
	penditure Detail	0.00	0.00	0.00	0.00	ļ			
	ther Sources/Uses Detail		0.00	0.00	0.00	0.00	0.00		
	ind Reconciliation								

			FOR ALL FOND					
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	s - Interfund Transfers Out 7350	interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								0010
Expanditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				Company of the compan	0.00	0.00		
Fund Reconciliation		1					0.00	0.00
63 OTHER ENTERPRISE FUND				Later Parket Co.		i i		0.00
Expenditure Detail	9.00	0.00	3 50 42			į.		
Other Sources/Uses Detail			Galletin (Section 1997)		0.00	0.00		
Fund Reconciliation			en 🎚 💮 Trical and				0.00	0.00
66 WAREHOUSE REVOLVING FUND			and Control	5 0 <b>1</b> 0 <b>1</b> 0 0		ŀ	V.00	0.00
Expenditure Detail	0.00	0.00					1	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			7.40 (S. (S. (S. (S. (S. (S. (S. (S. (S. (S.				0.00	0.00
67 SELF-INSURANCE FUND				5 (20 Ca) (19 <b>Ca) (19 Ca)</b>		F	0.50	0,00
Expenditure Detail	0.00	0.00	\$ 665.580.650.604.550.			•		
Other Sources/Uses Detail					0.00	0.00	1	
Fund Reconciliation							321,977.56	0.00
71 RETIREE BENEFIT FUND						r i i i i i i i i i i i i i i i i i i i		0.00
Expenditure Detail		0.000		S0 (557 (857)/2014 (87) (57)			ł	
Other Sources/Uses Detail					0.00			
Fund Reconciliation	1						0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	1				ļ			
Expenditure Detail	0.00	0.00					į.	
Other Sources/Uses Detail					0.00		1	
Fund Reconciliation	300000 9000			% [		4 mm m m m m m m m m m m m m m m m m m	0.00	0.00
76 WARRANT/PASS-THROUGH FUND	Esq. 1 S	A Property of						
Expenditure Detail			<b>:</b>	# E				
Other Sources/Uses Detail		Park Day	O Granda Sales de l			and the second		
Fund Reconciliation				2			0.00	0.00
95 STUDENT BODY FUND				gh.				0.00
Expenditure Detail						and the second		
Other Sources/Uses Detail			5 March 12 (1988)		VALUE 1	green Till and the		
Fund Reconciliation		particular La					0.00	0.00
TOTALS	205,522,26	(205,522,26)	2.118,461.63	(2,118,461,63)	1,102,976.48	1,102,976.48	17,670,066,75	17,670,066,75

30 10306 0000000 Report SEMA

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. 2016-17 Actual Comparison
2017-18 Expenditures by LEA (LE-CY)

Orange County Department of Education Orange County

Object Code	e Description	Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
	FINISO HOUR ATENDED	(agai aggs)	(Godal Susu)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
TAI PAG	ONDORFICATED FORIC COUNT		(S)							712
JIMLEAF	ii .									
6661-0001		1,092,406.86	248,580.01	199,095.73	389,973.78	5.763.83	9 599 454 70	4 00E 00E		
5000 0000		642,225.02	00:00	162,045.31	112.609.21	31 811 89	10 244 750 05	4,025,025,93		16,290,300.84
SSSS-OOOS		692,360.93	121,651.26	124,420,51	221 175 RG	47 000 04	00.5444,739.00	01.651.651,1		12,318,586.45
4000-4999		13.875.84	2 140 75	41 444 00	00.001.00	17,029,04	8,77,7321.18	2,437,283.68		12,391,242,49
5000-5999	Services and Other Operating Expenditures	115.099.24	AQ 308 QA	41,444.90	20,965.73	00.0	607,331.16	29,063.80		714,822.18
6669-0009		12.000	40,020,34	52.100,50	1/0,8/3.84	2,015.00	5,467,613.54	300,904.25		6.171.436.04
7130	State Special Schools	0.00	0.00	0.00	0.00	00.00	00.00	00:0		000
7430-7439		00.00	0.00	0.00	0.00	0.00	0.00	0.00		000
	•	00.0	0.00	0.00	0.00	0.00	0.00	00.00		00.0
		2,555,967.89	421,700.96	592,607,68	915,598.45	56,619.76	34,626,480.44	8.717.412.82	000	0.00 47 886 399 00
7070	Transfers of Indirect Costs	236,721.18	63,794.47	0.00	153.630.05	5 042 65	2 600 000 60	204 700 00		200000000000000000000000000000000000000
(35)	I ransters of Indirect Costs - Interfund	00:00	90.0	000	000	20.07	2,032,203.00	/94,532,03		3,946,010.03
PCRA	Program Cost Report Allocations	16.083,01		200	00:0	00:0	0.00	00.0		0.00
	lotal Indirect Costs and PCR Allocations	1,197,805.09	63,794.47	000	153 630 05	70 040 0	20 000 0			961,083.91
	TOTAL COSTS	3.753.779 9R	485 495 43	500 607 60	CO.000,000	2,042.00	2,092,289,65	794,532.03	0.00	4,907,093.94
DERAL E	≍	99. except 3385)	01.001	232,007.00	1,009,228.50	61,662.41	37,318,770.09	9,511,944.85	00.0	52,793,481,94
1000-1999	Certificated Salaries	00.0	46,200.86	0.00	00:0	5 763 83	c c	-		
6662-0002	Classified Salaries	00.00	0.00	00.00	000	31 811 80	00.00	00.0		51,964.69
200,000	Employee Benefits	00.00	15,709.03	0.00	000	16 672 04	400 000 000	472,207,52		1,400,707.74
4000-4999	Books and Supplies	00.00	0.00	00'0	14 647 19	40.5/4,01	350 054 40	246,952.16		701,340.53
6666-00	Services and Other Operating Expenditures	13,560.47	1.966.75	000	7 3/8 5/	00.5	95,600,000	00:0		367,501.61
6000-6999	Capital Outlay	00.0	0.00	000	1000	2013:00	98,693.87	0.00		123,584.57
7130	State Special Schools	000	000	200	00.0	00:0	00:0	0.00		0.00
7430-7439	Debt Service	00.0	000	900	00.0	0.00	0.00	0.00		00'0
	Total Direct Costs	13 560 47	83 878 6A	00.0	0.00	00:00	0.00	00.00		00.0
7310	Transfers of Indirect Costs			00.0	21,995,66	56,062.76	1,770,443.93	719,159.68	00.00	2,645,099.14
7350	Transfers of Indirect Costs Interfered	1,453.19	5,959.69	0.00	72,323.91	5,042.65	94,910.70	67.097.60		12 TOT 310
}	Total Indirect Costs	00.0	00:0	00'0	00:0	00:0	0.00	00.0		240,101,14
	TOTAL BEEDBE OBJECT 6000	1,453.19	5,959.69	00.00	72,323.91	5,042.65	94,910.70	67 097 60	00.0	00.0
		15,013.66	69,836,33	0.00	94,319.57	61,105.41	1.865.354.63	786 257 98	000	240,/0/,/4
0868	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)					38			OC.	2,031,030,08
	TOTAL COSTS									355.475 60
										20.01.000

30 10306 0000000 Report SEMA

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. 2016-17 Actual Comparison
2017-18 Expenditures by LEA (LE-CY)

Orange County Department of Education Orange County

				יייי באריייייייייייייייייייייייייייייייי	(I \ \ I					
		Special Education,	Regionalized	Regionalized	o ioo	Special Education,	Spec. Education,	Spec. Education, Ages 5-22		
Object Code	e Description	Unspecified (Goal 5001)	Services (Gnal 5050)		Education, Infants	Students	Severely Disabled	Nonseverely Disabled	:	
STATE AND	LOCAL EXPENDITURE	000-2999, 3385, & 60	(00-8889)	(agai aggo)	(doal 3/ 10)	(Goal 5/30)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	1.092.406.86	202 379 15	199 095 73	980 072 70	0	000			
2000-2999	Classified Salaries	642.225.02	000	169 045 94	110 000 01	0.0	9,529,454.70	4,825,025.93		16,238,336.15
3000-3999	Employee Benefits	692.360.93	105 949 93	104 400 54	112,009.21	00.0	9,348,071.53	652,927.64		10,917,878.71
4000-4999		12 075 04	07.242.00	124,420,31	521,1/5,89	557.00	8,355,113.88	2,190,331.52		11,689,901.96
5000-5999		10,07,04	2,140.75	41,444.90	6,318.61	0.00	254,476.67	29,063.80		347,320.57
6000-6999		101,538.77	47,362.19	65,601.23	163,525.30	00.0	5,368,919.73	300,904.25		6.047.851.47
7130		00'0	0.00	0.00	0.00	00:00	00.00	0.00		00.0
7430,7430		00'0	0.00	0.00	00.00	00.0	00:00	00'0		000
4400-1408		0.00	00.00	00.00	00'0	0.00	00.0	000		00.0
	lotal Direct Costs	2,542,407.42	357,824.32	592,607.68	893,602.79	557.00	32,856,036,51	7,998,253,14	00.0	45 241 288 86
7310	Transfers of Indirect Costs	235,267.99	57.834.78	COO	81 306 14	o	70 050 507 0			
7350	Transfers of Indirect Costs - Interfund	00:00	UUU	000	000	00.0	2,037,,00,90	127,434.43		3,699,222.29
PCBA	Program Cost Report Altocations	961 083 91	00:0	00.0	0.00	00.0	00:0	00'0		0.00
	Total Indirect Costs and PCR Allocations	1 108 351 00	02 100 23	200						961,083.91
	TOTAL BEFORE OR LECT 8980	00,000,000	07,909,70	00.0	81,306.14	00.0	2,597,378.95	727,434.43	0.00	4,660,306.20
		3,738,759.32	415,659.10	592,607.68	974,908.93	557.00	35,453,415.46	8,725,687.57	00'0	49.901.595.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	i Na					ner en en en en en en en en en en en en en			
1400	TOTAL COSTS		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			ter 1 se	Magnetic Co. Programme Co. Pro	Same Same		50 257 070 66
1000-1999	LOCAL EAFEINDLINES (runds 01, 03, & 62; resources 0000-1999 & 8000-9999)	(6666-000								000000
2000-2999		177,876.08	0.00	0.00	232,578.39	00.00	6,298.74	00:00		416,753.21
3000-3089	Constitute Condition	64,136.32	0.00	0.00	80,291.94	00.00	144,873.86	00.00		289,302,12
4000-4999	Books and Creation	82,007.77	0.00	00.00	137,058.95	00.0	55,717.00	00.00		274.783.72
5000-5000	Cours and Outputes	114.86	0.00	0.00	3,268.06	0.00	2,221.53	0.00		5.604.45
6000-0000	Services and Other Operating Expenditures	834.07	252.00	00.00	9,827.06	00.00	4,451,974.52	00:00		4,462,887,65
24.20	Capital Cultay	0.00	0.00	00.0	0.00	0.00	0.00	00:00		000
7420 7400	State Special Schools	0.00	00.0	00:0	00:00	0.00	0.00	00.00		000
14004	Deut Selvice	0.00	0.00	0.00	00.00	0.00	00.0	00.0		000
	Total Direct Costs	324,969.10	252.00	00'0	463,024.40	00:00	4,661,085.65	0.00	0.00	5.449.331.15
7310	Transfers of Indirect Costs	62.32	23.50	600	43 200 15	900	00000	o c		
7350	Transfers of Indirect Costs - Interfund	00:00	0.00	0.00	0.00	000	00.002,5	00.0	A CONTRACTOR OF THE CONTRACTOR	92,569.00
	Total Indirect Costs	62.32	23.50	00'0	43.200.15	000	0 283 03	00.0	900	00.00
	TOTAL BEFORE OBJECT 8980	325,031,42	275.50	0.00	506.224.55	000	4 670 368 GR	90.0	00.0	52,559.00
8980	Contributions from Unrestricted Revenues to Federal		Notes to the second				Damada iati	2000	000	61.006,106,6
8980	Contributions from I broadward December 1. Contributions				9					355 475 60
3	Resources (Resources 3385, 6500, 6510, & 7240, all							piñ L		0000 11,000
	goals; resources 2000-2999 & 6010-7810, except 6500, 6510 & 7240 goals	erani erani							4 1	
		and the second								
n san	TOTAL COSTS	i.								1,029,433.39
* Attachon a	* Attach an additional choot with overlandians of annual				and the second		The second secon	Section 1887	Section of the sectio	6,886,809.14

Attach an additional sheet with explanations of any amounts in the Adjustments column.

# Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. 2016-17 Actual Comparison 2016-17 Expenditures by LEA (LE-PY)

	6-17 Expenditures	A. State and Local	B. Local Only
1.	<ul> <li>Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section</li> </ul>	50,128,750.62	6,888,219.22
2.	. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
٥.	Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	50,128,750.62	6,888,219.22
	nduplicated Pupil Count  Enter the unduplicated pupil count reported in 2016-17 Report SEMA,  2016-17 Expenditures by LEA (LE-CY) worksheet	772.00	
2.	Enter any adjustments not included in Line C1 (explain below)		:
•			
	2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	772.00	

Orange County Department of Education Orange County

## Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

30 10306 0000000 Report SEMA

SELPA: North Orange (MM)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

# SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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0.00 0.00

Orange County Department of Education Orange County

# Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

30 10306 0000000 Report SEMA

SELPA:

North Orange (MM)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		State and Local	Local Only
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00_(a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	(d)		THE STATE OF THE S
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		
Note: If your LEA exercises the authority under 34 CFR 3 the activities (which are authorized under the ESEA) paid	300.205(a) to reduce the MO I with the freed up funds:	E requirement, the LEA m	ust list
			1

SELPA: North Orange (MM)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2017-18	2016-17	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
<ol> <li>Under "Comparison Year," enter the most recent year i which MOE compliance was met using the actual vs. actual method based on state and local expenditures.</li> </ol>	n		
a. Total special education expenditures	52,793,481.94		
b. Less: Expenditures paid from federal sources	2,536,411.28		
c. Expenditures paid from state and local sources	50,257,070.66	50,128,750.62	g e
Add/Less: Adjustments required for MOE calculation		0.00	and the second of
Comparison year's expenditures, adjusted for MOE		<del>0.00</del> _	l B. Carl
calculation		50,128,750.62	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	0.00	
Net expenditures paid from state and local sources	E0.057.070.00	0.00	
iver experiorales paid from state and local sources	50,257,070.66	50,128,750.62	128,320.04

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2017-18	Comparison Year 2016-17	Difference
<ol><li>Under "Comparison Year," enter the most recent year which MOE compliance was met using the actual vs. actual method based on the per capita state and local</li></ol>	TO 100 TO		Difference
expenditures.			724
a. Total special education expenditures	52,793,481.94		and the second
b. Less: Expenditures paid from federal sources	2,536,411.28		
<ul> <li>c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE</li> </ul>	50,257,070.66	5,012,850.62 0.00	
calculation		5,012,850.62	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	2 · · · · · · · · · · · · · · · · · · ·
Net expenditures paid from state and local sources	50,257,070.66	5,012,850.62	45,244,220.04
d. Special education unduplicated pupil count	712	772	
e. Per capita state and local expenditures (A2c/A2d)	70,585.77	6,493.33	64,092.44

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

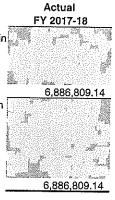
30 10306 0000000 Report SEMA

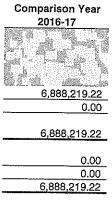
SELPA: North Orange (MM)

## B. LOCAL EXPENDITURES ONLY METHOD

- 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.
  - a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation

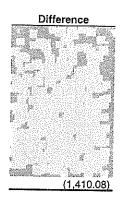
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources





Comparison Year

8,922.56



749.92

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If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

Actual

FY 2017-18 2016-17 Difference 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. a. Expenditures paid from local sources 6,886,809.14 6.888,219,22 Add/Less: Adjustments required for MOE calculation 0.00 Comparison year's expenditures, adjusted for MOE 6,888,219.22 Less: Exempt reduction(s) from SECTION 1 0.00 Less: 50% reduction from SECTION 2 0.00 Net expenditures paid from local sources 6.886.809.14 6,888,219.22 b. Special education unduplicated pupil count 712 772 c. Per capita local expenditures (B2a/B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

9,672.48

Patty Banuelos Contact Name	(714) 966-4365 Telephone Number
Administrator, Fiscal Services Title	pbanuelos@ocde.us E-mail Address

30 10306 0000000 Report SEMA

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. 2016-17 Actual Comparison 2017-18 Expenditures by SELPA (SE-CY)

SELPA:

Orange County Department of Education Orange County

North Orange (MM)

Object Code	de Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary	La Habra City Elementary	Fullerton Joint Union High	Lowell Joint Elementary
TOTAL EXF	TOTAL EXPENDITURES - All Sources			(11111127)	(MIMES)	(WMZ4)	(MM25)
1000-1999		16,290,300.84	3,989,861.74	9.941.871.83	3.810.066.36	6 643 307 50	900 000 0
2000-2999		12,318,586.45	1,184,086.48	4,906,643.07	1 931 932 94	4 359 508 07	070 145 10
3000-3999		12,391,242.49	2,039,179.40	6.220.095.92	1 655 683 67	5 ADD 978 19	4 000 000 40
4000-4999		714,822.18	45,885.15	223.478.53	43 700 58	240 444 05	1,022,009.40
5000-5999		6,171,436.04	860,849.52	3,401,333,84	433 187 21	1 719 704 66	99,316.33
6000-6999	-	00.00	0.00		0.00	00.0	0.00
7,000 7,000		00:00	0.00	0.00	16,866.00	40.657.06	000
7430-7439		0.00	0.00	00.00	0.00	0.00	0000
	lotal Direct Costs	47,886,388.00	8,119,862.29	24,693,423.19	7,891,436.76	18,489,006.06	4,758,814.12
7310	Transfers of Indirect Costs	3,946,010.03	0.00	117,833.12	183,858.43	644.889.21	00 0
Ucs/	Transfers of Indirect Costs - Interfund	0.00	0.00	00:0	0.00	000	000
K L	Frogram Cost Report Allocations	961,083.91	1,075,250.94	4,296,807.19	780,158.66	4,237,700.11	943,423,29
	lotal Indirect Costs and PCR Allocations	4,907,093.94	1,075,250.94	4,414,640.31	964,017.09	4,882,589.32	943,423,29
	IOTAL COSTS	52,793,481.94	9,195,113.23	29,108,063.50	8.855.453.85	23.371.595.38	5 709 937 41
1000-1999	EXPENDITURES - Paid from State and Local Sources 1000-1999 Certificated Salaries	16,238,336,15	3.881.956.44	9 779 509 09	3 704 128 02	70 070 203 3	
2000-2999	_	10,917,878.71	615,810.26	3.438.208.27	1 067 822 36	3 768 559 71	2, 128,621.91
3000-3999		11,689,901.96	1,686,848.54	5.397,289.01	1.531.532.03	5 139 966 21	828 624 47
4000-4999		347,320.57	45,885.15	181,642.89	42.632.67	232,808,37	30.850.91
5000-5999		6,047,851.47	1,002,404.44	3,226,126.63	433,150.01	889.820.83	571.814.93
2420		0.00	00.00	0.00	00.00	0.00	0.00
7490 7490		00:00	0.00	00.00	16,866.00	40,657.06	0.00
1400-1408	- '	00:00	0.00	0.00	00.00	00.00	0.00
	lotat Direct Costs	45,241,288.86	7,232,904.83	22,022,775.89	6,886,131.99	16,699,652.02	3,901,031.66
7310	Transfers of Indirect Costs	3,699,222.29	00:0	0.00	159,172.73	644,889.21	0.00
7350	I ransters of Indirect Costs - Interfund	0.00	0.00	00'0	0.00	0.00	00:0
K L J	Frogram Cost Report Allocations	961,083.91	1,075,250.94	4,296,807.19	780,158.66	4,237,700.11	943.423.29
	TOTAL INDIRECT COSTS and PCH Allocations	4,660,306.20	1,075,250.94	4,296,807.19	939,331.39	4,882,589.32	943,423,29
	TOTAL BEFORE OBJECT 8980	49,901,595.06	8,308,155.77	26,319,583.08	7,825,463.38	21,582,241.34	4,844,454.95
8980	Contributions from Unrestricted Revenues to Federal	355,475.60	659.04	0.00	(103,414.14)	00.00	100 333 05
	IOTAL COSTS	50,257,070.66	8,308,814.81	26,319,583.08	7,722,049.24	21,582,241.34	4.944.788.00
						100000	1,711

North Orange (MM)

ll Sources laries laries ries effits phies othools sts chools sts inect Costs first phies chools sts aries first phies chools sts first phies chools sts aries first phies fir	Object Code	Description	Adiustments*	- - -
35 0.00 0.00 1 0.00 1 0.00 10 10 Federal	TOTAL EXP	ENDITURES - All Sources	emportuna (m. )	- Otal
ss 0.00 1.00	1000-1999	Certificated Salaries		42.878.727.54
ss 0.00 1 0.00 1 0.00 10 0.00 10 10 0.00 10 10 10 10 10 10 10 10 10 10 10 10 1	2000-2999	Classified Salaries		25.563.993.09
SS	3000-3999	Employee Benefits		28 828 347 07
25 0.00 11 0.00 12 22 22 23 24 44 47 11 11 11 12 12 13 14 16 17 17 17 18 19 10 10 10 10 10 10 10 10 10 10	4000-4999	Books and Supplies		1 323 644 72
84 42,4 0.00 17,11 0.00 129,0 12,11 0.00 129,0 12,11	5000-5999	Services and Other Operating Expenditures		13 196 604 04
84 4 42,44	6669-0009	Capital Outlay		19, 100,034,34
84 4 42,44	7130	State Special Schools		0.00
Ss 0.000 0.000 0.000 to Federal	7430-7439	Debt Service		00.00
is 0.00 12 22 22 22 23 24 44 44 44 44 44 44 44 44 44 44 44 44		Total Direct Costs	00:00	111,838,930.42
Ss	7310	Transfers of Indirect Costs		0000
Ss	7350	Transfers of Indirect Costs - Interfund		4,882,590.79
ss	PCBA	Program Cost Benort Allocations		0.00
S: 0.00 1 0.00 11 0.00		Total Indicat Costs and DOD Allegan		12,294,424.10
ss 0.00 1 0.00 11 0.00		TOTAL COSTS ALIC FOR AIDCALORS	0.00	17,187,014.89
s 0.00 11 0.00	EXDENDITION	TOTAL COSTS	00.00	129,025,945.31
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Program Cost Report Allocations Total Indirect Costs and PCR Allocations Total Indirect Costs and PCR Allocations Total Unrestricted Revenues to Federal Resources TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal	1000-1999	Certificated Salaries		
Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs - Interfund Program Cost Report Allocations Total Indirect Costs and PCR Allocations Total Indirect Costs and PCR Allocations TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources	2000-2999	Classified Salaries		42,450,399.35
Books and Supplies Services and Other Operating Expenditures Capital Outlay State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs - Interfund Program Cost Report Allocations Total Indirect Costs and PCR Allocations Total Indirect Costs and PCR Allocations Total Unrestricted Revenues to Federal Resources	3000-3999	Employee Renefits		20,149,381.75
Services and Other Operating Expenditures Capital Outlay State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs - Interfund Program Cost Report Allocations Total Indirect Costs - Other Interfund Program Cost Report Allocations Total Indirect Costs - Other Interfund Program Cost Report Allocations Total Indirect Costs - Other Interfund Program Cost Report Allocations Total Indirect Costs and PCR Allocations Total Indirect Costs and PCR Allocations Total Indirect Costs and PCR Allocations Total Indirect Costs and PCR Allocations Total Contributions from Unrestricted Revenues to Federal	4000-4999	Books and Supplies		26,274,172.22
Capital Outlay         State Special Schools           State Special Schools         0.00           Debt Service         0.00           Total Direct Costs         4,5           Transfers of Indirect Costs - Interfund         4,5           Program Cost Report Allocations         12,2           Total Indirect Costs and PCR Allocations         12,2           TOTAL BEFORE OBJECT 8980         0.00         16,7           Contributions from Unrestricted Revenues to Federal         8.00         118,7           Resources         3         3	5000-5999	Services and Other Operating Expenditures		881,140.56
State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs - Interfund Program Cost Report Allocations Total Indirect Costs and PCR Allocations TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources 3	6669-0009	Capital Outlay		12,171,168.31
Debt Service         0.00         101,9           Total Direct Costs         4,5           Transfers of Indirect Costs - Interfund         4,5           Program Cost Report Allocations         12,2           Total Indirect Costs and PCR Allocations         0.00         16,7           TOTAL BEFORE OBJECT 8980         0.00         118,7           Contributions from Unrestricted Revenues to Federal Resources         3	7130	State Special Schools		0.00
Total Direct Costs  Transfers of Indirect Costs  Transfers of Indirect Costs - Interfund Program Cost Report Allocations Total Indirect Costs and PCR Allocations Total Indirect Costs and PCR Allocations TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources	7430-7439	Debt Service		97,523.06
Transfers of Indirect Costs  Transfers of Indirect Costs - Interfund Program Cost Report Allocations Total Indirect Costs and PCR Allocations TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources		Total Direct Costs	00.00	101,983,785.25
Program Cost Report Allocations Total Indirect Costs and PCR Allocations TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources	7310	Transfers of Indirect Costs		4,503,284,23
Total Indirect Costs and PCR Allocations Total Indirect Costs and PCR Allocations TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources	035/ 025/	I ransfers of Indirect Costs - Interfund		00.00
TOTAL BEFORE OBJECT 8980  Contributions from Unrestricted Revenues to Federal Resources	A A	Program Cost Report Allocations		12,294,424,10
Contributions from Unrestricted Revenues to Federal Resources		lotal Indirect Costs and PCR Allocations	00.0	16,797,708.33
Contributions from Unrestricted Revenues to Federal Resources		IOTAL BEFORE OBJECT 8980	0.00	118,781,493,58
	8980	Contributions from Unrestricted Revenues to Federal Resources		
		TOTAL COSTS		353,053,55

30 10306 0000000 Report SEMA

Special Education Maintenance of Effort 2017-18 Actual vs. 2016-17 Actual Comparison 2017-18 Expenditures by SELPA (SE-CY) Unaudited Actuals

> North Orange (MM) SELPA:

Orange County Department of Education Orange County

340,681.84 644,427.45 1,587,762.83 2,332,523.33 644,427.45 100,333.05 Lowell Joint Elementary (MM25) Fullerton Joint Union 1,379,131.49 0.00 0.00 0.00 0.00 0.00 695,639.26 153,488.69 0.00 4,162,139.40 6,474,663.01 84,264.17 2,312,523.61 2,312,523.61 High (MM24) 0.00 0.00 0.00 0.00 0.00 112,303.02 0.00 0.00 (103,414.14)610 287,549.50 344,778.61 86,868.07 831,499.20 831,499.20 4,380,030.01 5,108,115.07 La Habra City Elementary (MM23) Fullerton Elementary (MM22) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,476 61,560.00 3,480.10 1,973,930.97 2,038,971.07 2,038,971.07 11,803,542.35 13,842,513.42 000 0.00 0.00 0.00 0.00 133,998.69 80,771.83 0.00 0.00 0,00 5,780,586.57 537 214,770.52 214,770.52 659.04 5,565,157.01 Buena Park Elementary (MM21) 0.00 712 289,302.12 5,604.45 4,462,887.65 9.0 0.00 5,449,331.15 52,569.00 0.00 5,501,900.15 ,029,433.39 274,783.72 52,569.00 6,886,809.14 355,475.60 416,753.21 Orange COE (MM00) Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Contributions from Unrestricted Revenues to State Resources Services and Other Operating Expenditures Description Transfers of Indirect Costs - Interfund TOTAL BEFORE OBJECT 8980 **EXPENDITURES - Paid from Local Sources** Transfers of Indirect Costs State Special Schools Books and Supplies 1000-1999 Certificated Salaries Total Indirect Costs **Employee Benefits** Classified Salaries Total Direct Costs UNDUPLICATED PUPIL COUNT Sources section) TOTAL COSTS Capital Outlay Debt Service Object Code 3000-3999 2000-2999 4000-4999 5000-5999 6669-0009 7430-7439 7130 7350 7310 8980 8980

0.00

16,149.88 96,292.62

191,303.11

80

0.00

0.00

417

0.00 0.00

<sup>\*</sup> Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Actual vs. 2016-17 Actual Comparison 2017-18 Expenditures by SELPA (SE-CY)

SELPA: North Orange (MM)

Object CodeDescriptionEXPENDITURES - Paid from Local Sources1000-1999Certificated Salaries2000-2999Classified Salaries3000-3999Employee Benefits4000-4999Books and Supplies5000-5999Services and Other Operating Expenditures6000-6999Capital Outlay7130State Special Schools7430-7439Debt ServiceTotal Direct Costs7310Transfers of Indirect Costs7350Transfers of Indirect CostsTotal Indirect CostsTOTAL BEFORE OBJECT 89808980Contributions from Unrestricted Revenues to			
EXPENDITURES - Paid from Local Source 1000-1999 Certificated Salaries 2000-2999 Classified Salaries 3000-3999 Employee Benefits 4000-4999 Books and Supplies 5000-5999 Services and Other Operating 6000-6999 Capital Outlay 7130 State Special Schools 7430-7439 Debt Service Total Direct Costs 7310 Transfers of Indirect Costs 7350 Transfers of Indirect Costs Total Indirect Costs Total Indirect Costs Total Costs Tota	Description	Adimonton	
1000-1999 Certificated Salaries 2000-2999 Classified Salaries 3000-3999 Employee Benefits 4000-4999 Books and Supplies 5000-5999 Services and Other Operating 6000-6999 Capital Outlay 7130 State Special Schools 7430-7439 Debt Service Total Direct Costs 7310 Transfers of Indirect Costs 7350 Transfers of Indirect Costs 7350 Transfers of Indirect Costs 7050 Transfers of Indirect Costs 7050 Transfers of Indirect Costs 7050 Transfers of Indirect Costs 7050 Transfers of Indirect Costs 7050 Transfers of Indirect Costs 7050 Contributions from Unrestricte	ources	Adjustinents	lotai
			1
			104,302.71
			2,400,074.02
			1,157,692.86
	Topodition		255,385.76
	בייוש ביאספוימומופט		6,633,385.81
			340,681.84
			0.00
			0.00
		00:00	11,491,523.00
	<u>u</u>		
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		52,569.00
	ls - interrund		0.00
		00.00	52,569.00
	0868	0.00	11,544,092.00
Resources (from EXPENDITU Sources section)	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		
8980 Contributions from Uprastrictor	Contributions from Unrestricted Description		353,053.55
	Here heverines to state Hesources		28,528,064.99
INDIID ICATED BIRDI COMME	muse	0.00	40,425,210.54
ONDOPLICATED PUPIL COUNT			4.934

<sup>\*</sup> Attach an additional sheet with explanations of any amounts in the Adjustments column.

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30 10306 0000000 Report SEME

Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. 2017-18 Actual Comparison 2018-19 Budget by LEA (LB-B)

Orange County Department of Education Orange County

-		Total	712	40 000 440 00	16,625,449.00	12,933,902.00	12,850,166.00	1,907,793.00	6,825,490.00	10,000.00	0.00	51 159 800 00	_	4,223,727.00		1	55,376,527.00	16 595 000	11 400 007 00	12,009,237,00	1 475 095 00	6 687 205 00	10 000 00	00.00	000	48,137.5		3,942,447.00		1	52,080,037.00	436,572.00
		Adjustments*										000				0.00	0.00									0.00			000	0.00	0.00	
	Spec. Education, Ages 5-22 Nonseverely Disabled	(90ai 5770)		4 782 326 00	1 145 672 00	2 394 659 00	32 875 00	395 725 00	0000	00.0	0.00	8,681,257,00	00 500 000	00.106,000	0.00	0 400 010	9,490,218.00	4.782.326.00	671,299.00	2.132.273.00	32.875.00	325,725.00	0.00	00:00	00.00	7,944,498.00	740 149 00	0000	740 148 00	00.040.000	8,684,646,00	
	Spec. Education, Ages 5-22 Severely Disabled	your stand		9.810.069.00	10.858.348.00	9 232 748 00	1 743 756 00	5 888 241 00	000	00.0	00.00	37,533,162.00	2 RRO 592 OO	000	00.0	40 413 754 00	40,413,734,00	9,747,500,00	9,833,772.00	8,699,391.00	1,336,558.00	5,777,067.00	00.00	00:00	00.0	35,394,288.00	2 759 518 00	00.00	2.759.518.00	20.000.000.000	20, 133, 808, UV	
	Special Education, Preschool Students	70000000		0.00	34,656.00	16.520.00	0.00	2.015.00	0.00	00:00	0.00	53,191.00	4.779.00	000	4 779 00	57.970.00	200	0.00	0.00	0.00	0.00	00:00	00.00	0.00	00.00	00:00	0.00	000	0.00	000	1 000	
	Special Education, Infants (Goal 5710)			472,996.00	111,393.00	247,411.00	41,418.00	181,255.00	0.00	0.00	00:00	1,054,473.00	176,845.00	0.00	176.845.00	1,231,318,00		472,996.00	111,393.00	247,411.00	17,558.00	173,351.00	0.00	0.00	0.00	1,022,709.00	95,521.00	0.00	95,521.00	1.118.230.00		## # #
	Regionalized Program Specialist (Goal 5060)			205,822,00	207,569.00	160,736.00	64,226.00	113,300.00	10,000.00	0.00	0.00	761,653.00	0.00	0.00	0.00	761,653.00		205,822.00	207,569.00	160,736.00	64,226.00	113,300.00	10,000.00	0.00	00.00	761,653.00	0.00	0.00	0.00	761,653,00	93.40 <sub>0</sub>	
	Regionalized Services (Goal 5050)			225,465.00	00.00	108,043.00	8,618.00	47,874.00	0.00	0.00	0.00	390,000.00	77,724.00	0.00	77,724.00	467,724.00	(6666-	198,567.00	0.00	98,311.00	8,418.00	45,905.00	0.00	0.00	0.00	00.102,125	74,100.00	0.00	74,100.00	425,301.00		A.
	Special Education, Unspecified (Goal 5001)			1,128,771.00	576,264.00	690,049.00	16,900.00	267,080.00	0.00	00.00	0.00	2,679,064.00	274,826.00	0.00	274,826.00	2,953,890.00	0-2999, 3385, & 600 <sub>0</sub>	1,128,771.00	576,264.00	690,049,00	16,300.00	251,857.00	0.00	0.00	0.00	2,000,241.00	273,160.00	0.00	273,160.00	2,936,401.00	l.	
	te Description	UNDUPLICATED PUPIL COUNT	G	Certificated Salaries     Classified Salaries				Services and Other Operating Expenditures					Transfers of Indirect Costs	transfers of indirect Costs - Interlund	lotal indirect Costs	IOTAL CUSIS	31A1E AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	TOTAL DEFENDE OF TOTAL OF THE PROPERTY OF THE	TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all 1991s; resources 3000-3178 & 3410-5810, goals 5001-5999	TOTAL COSTS
_	Object Code		TOTAL BU	1000-1999	3000-3999	4000-4999	5000-4555	6665-0006	7130	7430-7439			7310	000		CTATE AND	1000-1000	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439			7310	nce/			8980	

Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Budget vs. 2017-18 Actual Comparison
2018-19 Budget by LEA (IB-B)

Orange County Department of Education Orange County

		Special	:	Regionalized		Special Education,	Spec. Education,	Spec. Education, Ages 5-22		
Object Code	de Description	Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Program Specialist	Special Education, Infants	Preschool Students	Ages 5-22 Severely Disabled	Nonseverely Disabled		
LOCAL BUI	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	(6666-0	/2000	(coat sood)	(doal 3/ 10)	(9041 3730)	(20ai 5/50)	(Goal 5770)	Adjustments*	Total
1000-1999	1000-1999 Certificated Salaries	190,636.00	00:00	0.00	260,153.00	0.00	6.175.00	000		466 064 00
2000-2999		62,876.00	00.00	0.00	79,854.00	0.00	142.272.00	000		285 002 00
3000-3999		93,296.00	00:00	0.00	153,549.00	0.00	59.913.00	000		306 758 00
4000-4999		1,000.00	00.00	0.00	12,997.00	0.00	5.543.00	0.00		19 540 00
5000-5999		40,283.00	0.00	0.00	10,015.00	0.00	4,419,048.00	0.00		4 469 346 00
6669-0009		0.00	0.00	0.00	00.0	0.00	0.00	0.00		000
0517		0.00	00.00	0.00	0.00	00.00	0.00	0.00		000
/430-/439		00.00	0.00	0.00	00:00	00'0	0.00	0.00		000
	Total Direct Costs	388,091.00	00.00	0.00	516,568.00	00.0	4,632,951.00	0.00	0.00	5.537.610.00
7310	Transfers of Indirect Costs	420.00	080	000	48 248 00	000	00000			
7350	Transfers of Indirect Costs - Interfund	000	000	000	00.01-01-01-01-01-01-01-01-01-01-01-01-01-0	00.0	3,000.00	0.00		58,536.00
	Total Indirect Costs	420.00	000	00.0	70.00	0.00	0.00	0.00		0.00
	TOTAL REFORE OR ISOT about	000 274		00.0	40,440,00	0.00	9,868.00	0.00	0.00	58,536.00
		388,511,00	00:0	00.0	564,816.00	0.00	4,642,819.00	0.00	00.0	5,596,146.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)	anegar K								
8980	Contributions from Unrestricted Revenues to State			ant s						436,572.00
	nesources (nesources 3363, 6300-6540, & 7240, all goals; resources 2000-2999 & 600-7810, except 6500,6540, \$ 7340, \$100,6540, \$ 7340, \$ 7340, \$100,6540, \$ 7340, \$100,6540, \$ 7340, \$100,6540, \$ 7340, \$100,6540, \$ 7340, \$100,6540, \$ 7340, \$100,6540, \$ 7340, \$100,6540, \$ 734		Source				1			
	0000-0010, K 7 610, goals 3000-0333)									
										1,411,478.00
	TOTAL COSTS		See See See See See See See See See See	386		2 2	The state of the s			7.444.196.00

Attach an additional sheet with explanations of any amounts in the Adjustments column.

Orange County Department of Education Orange County

Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. 2017-18 Actual Comparison 2017-18 Expenditures by LEA (LE-B)

Object Code	le Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
	UNDUPLICATED PUPIL COUNT			(anno inon)	(State 1971)	(Goal 5/30)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
TOTAL EXF	ш	(6						-		712
1000-1999	Classificated Salaries	-	248,580.01	199,095.73	389,973.78	5.763.83	9.529.454.70	4 895 095 03		
3000-3000		642,225.02	0.00	162,045,31	112,609.21	31.811.89	10.244.759.86	1 105 105 16		16,290,300.84
4000-4999		692,360.93	121,651.26	124,420.51	221,175.89	17.029.04	8 777 321 18	0 427 202 50		12,318,586.45
5000-5999	Somion and Other Orders in	13,875.84	2,140.75	41,444.90	20,965.73	00.0	607 331 16	00.002,124,2		12,391,242.49
6669-0009		115,099.24	49,328.94	65,601.23	170,873.84	2,015.00	5.467.613.54	300 004 95		714,822.18
7130		0.00	0.00	00.00	00.00	00.00	000	00.0		6,171,436.04
7430-7430		0.00	0.00	00:00	0.00	00 0	000	00.0		00:0
2000		0.00	00:00	0.00	00.0	000	00.0	0.00		0.00
	Total Direct Costs	2,555,967.89	421,700.96	592,607.68	915,598.45	56,619,76	34.626.480.44	8 717 419 89	90	00.0
7310	Transfers of Indirect Costs	236.721.18	63 794 47	S	2000			70.31.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	00.0	47,886,388.00
7350	Transfers of Indirect Costs - Interfund	000	(	0000	133,030,03	5,042.65	2,692,289.65	794,532.03		3,946,010,03
PCRA	Program Cost Report Allocations (non-add)	064 063 04	00.00	0.00	00:0	0.00	00:00	0.00		0.00
	Total Indirect Costs	16,000,100				200		B Salar		961 083 91
	TOTAL COSTS	230,721.18	63,794.47	0.00	153,630.05	5,042.65	2,692,289.65	794.532.03	00.0	3 046 010 09
FEDERAL	XPENDITIONS (Superson of the second superson	2,792,689.07	485,495,43	592,607.68	1,069,228.50	61,662.41	37,318,770,09	9 511 944 85	00.0	2,346,010,03
1000-1999	1000-1999 Certificated Salaries	7-5999, except 3385)						20.1	0.00	51,832,398,03
2000-2999		0.00	46,200.86	0.00	0.00	5,763.83	00:00	0.00		51.964.69
3000-3999		0000		0.00	0.00	31,811.89	896,688.33	472,207.52		1 400 707 74
4000-4999		0.00	15,709.03	0.00	0.00	16,472.04	422,207.30	246,952.16		701.340.53
5000-5999		0,00	00.0	00.0	14,647.12	0.00	352,854.49	00:00		367 501 61
6669-0009		13,350.47	1,966.75	00.00	7,348.54	2,015.00	98,693.81	00:00		123 584 57
7130	State Special Schools	00.0	0.00	0.00	0.00	0.00	00.00	00.0		0.00
7430-7439		000	00:00	0.00	00.00	0.00	0.00	00.00		00.0
	Total Direct Costs	10 550 47		0.00	0.00	0.00	00:00	00.0		000
		10,000,41	93,676.04	0.00	21,995.66	56,062.76	1,770,443.93	719,159.68	00.0	2,645,099.14
7310	Transfers of Indirect Costs Transfers of Indirect Costs	1,453.19	5,959.69	00:00	72,323.91	5,042.65	94,910.70	67.097 60		24 COC 380
	Total Indicat Costs	0.00	00:00	0.00	00.0	0.00	00:00	000		240,101,14
	TOTAL REFORE OF ICCT 9000	1,453.19	5,959.69	0.00	72,323.91	5,042.65	94,910,70	67.097.60	000	00.0
		15,013.66	69,836.33	0.00	94,319.57	61,105.41	1,865,354,63	786.257.28	00.0	2 001 005 00
8980	Less: Contributions from Urrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)			i de	on.	Trans	4	lar.		7,031,020,03
	TOTAL COSTS								3	355,475.60
										2,536,411.28

		1								
		Special Education,	Regionalized	ď	Special	Special Education, Preschool	Spec. Education, Ages 5-22	Spec. Education, Ages 5-22 Nonseverely		
Object Code	e Description	Unspecified (Goal 5001)	Services (Goal 5050)	Specialist (Goal 5060)	Education, Infants (Goal 5710)	Students (Goal 5730)	Severely Disabled (Goal 5750)	Disabled (Goal 5770)	Adinetmontes	- Let-of
STATE AND	_	es 0000-2999, 3385,	, & 6000-9999)					101101000	Aujusmients	200
1000-1999		1,092,406.86	202,379.15	199,095.73	389,973.78	00.00	9,529,454.70	4,825,025,93		16.238.336.15
2000-2000		642,225.02	00.00	162,045.31	112,609,21	00.00	9,348,071.53	652,927,64		10.917.878.71
4000 4000		692,360.93	105,942,23	124,420.51	221,175.89	557.00	8,355,113.88	2,190,331,52		11.689 901 96
4000-4999		13,875.84	2,140.75	41,444.90	6,318,61	00:0	254,476.67	29.063.80		347 320 57
9000-2000		101,538.77	47,362.19	65,601.23	163,525,30	00:0	5,368,919.73	300,904,25		6.047.851.47
6669-0009		00.00	00.00	0.00	00'0	0.00	0.00	0.00		000
7130		00:00	00'0	00.00	0.00	0.00	000	000		00.0
7430-7439		00:00	00.00	00.0	00.0	0.00	00:0	0.00		0000
	lotal Direct Costs	2,542,407.42	357,824.32	592,607.68	893,602,79	557.00	32,856,036.51	7,998,253.14	0.00	45,241,288,86
7310	Transfers of Indirect Costs	235,267.99	57,834.78	0.00	81,306.14	0.00	2,597,378,95	727 434 43		2 600 999 90
7350	Transfers of Indirect Costs - Interfund	00:0	00.00	0.00	0.00	0.00	00:00	0.00		0.00
Y CHA	Program Cost Report Allocations (non-add)	961,083.91								961 083 04
	TOTAL SECTION OF LICE	235,267.99	57,834.78	00.00	81,306.14	00.0	2,597,378.95	727,434,43	00:0	3 699 222 29
	IOTAL BEFORE OBJECT 8980	2,777,675,41	415,659.10	592,607.68	974,908.93	557.00	35,453,415.46	8,725,687.57	00.0	48.940.511.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)				Pp.		No.	ggi Nggilli		355 475 60
1	TOTAL COSTS	A STATE OF THE STA		A STATE OF THE STA						49 295 986 75
1000-1999	LUCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) 1000-1999    Certificated Salaries 177.876	8 8000-9999) 177.876.08	000	000	06 923 666	d			Service de la constante de la	0 1000,000,00
2000-2999	Classified Salaries	64.136.32	00.0	00.0	80.001 04	000	6,298.74	0.00		416,753.21
3000-3999	Employee Benefits	82.007.77	00.0	00.0	197 000 00	0.00	144,873.85	0.00		289,302.12
4000-4999		114.86	000	000	3 988 6	0.00	55,717.00	0.00		274,783.72
5000-5999		834.07	252.00	00.00	9.827.06	00.0	A AC1 07A E0	00.0		5,604.45
6669-0009		0.00	0.00	000	0.00	000	76,476,154,4	00.00		4,462,887.65
7130		0.00	00:0	00.00	0.00	00.0	000	000		000
7430-7439		00.00	00:00	0.00	00.0	00:00	00.0	000		000
	Fotal Direct Costs	324,969.10	252.00	0.00	463,024,40	00.00	4,661,085.65	0.00	00:00	5,449,331,15
7310	Transfers of Indirect Costs	62.32	23.50	0.00	43,200.15	0.00	9,283.03	0.00		52.569.00
0667	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	00.0	00.0	00'0		0.00
•	TOTAL BEEDE OF ICT 9999	62.32	23.50	0.00	43,200.15	0.00	9,283.03	0.00	00.0	52,569.00
		325,031.42	275.50	00.0	506,224.55	00.0	4,670,368.68	0.00	00.0	5,501,900.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)							100 mg/s		
8980	Contributions from Unrestricted Revenues to State				***************************************					355,475.60
	resources (Hesources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)		- 10 m		g g g g g g g g g g g g g g g g g g g	9029 				
	TOTAL COSTS			***	3 m		***	986°		1,029,433.39
* Attach an a	* Attach an additional sheet with explanations of any amounts					The second secon			The second secon	6,886,809.14

Altach an additional sheet w in the Adjustments column.

Orange County Department of Education Orange County

# Special Education Maintenance of Effort 2018-19 Budget vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-B)

30 10306 0000000 Report SEMB

SELPA: North Orange (MM)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Budget by LEA (LB-B) and the 2017-18 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

# SECTION 1 Exempt Reduction Under 34 CFR Section 300,204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
		***
Tetal		
Total exempt reductions	0.00	0.00

Orange County Department of Education Orange County

# Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-B)

30 10306 0000000 Report SEMB

SELPA: North Orange (MM)

# **SECTION 2**

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).			
	(	e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (	f)	
Note: If your LEA exercises the authority under 34 CFR 3 (which are authorized under the ESEA) paid with the free	00.205(a) to reduce the d up funds:	MOE requirement, the LEA	A must list the activities
	700000000000000000000000000000000000000		
		- William Control	

SECTION 3

SELPA: North Orange (MM)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
<ol> <li>Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.</li> </ol>			
a. Total special education expenditures	55,376,527.00		****
b. Less: Expenditures paid from federal sources	2,859,918.00	Total Programme	le d
<ul> <li>c. Expenditures paid from state and local sources         Add/Less: Adjustments required for MOE calculation         Comparison year's expenditures, adjusted for MOE         calculation</li> </ul>	52,516,609.00	51,461,959.00 0.00 51,461,959.00	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	52,516,609.00	0.00 0.00 51,461,959.00	1,054,650.00

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.	Budgeted Amounts FY 2018-19	Comparison Year 2017-18	Difference
	a. Total special education expenditures	55,376,527.00		
	b. Less: Expenditures paid from federal sources	2,859,918		
	<ul> <li>Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation</li> </ul>	52,516,609.00	51,461,959.00 0.00 51,461,959.00	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	52,516,609.00	0.00 0.00 51,461,959.00	per la proper de l
	d. Special education unduplicated pupil count	712	772	
	e. Per capita state and local expenditures (A2c/A2d)	73,759.28	66,660.57	7,098.71

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

# Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-B)

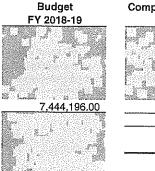
30 10306 0000000 Report SEMB

SELPA: North Orange (MM)

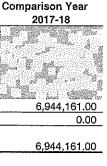
# **B. LOCAL EXPENDITURES ONLY METHOD**

- Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.
  - Expenditures paid from local sources
     Add/Less: Adjustments required for MOE calculation
     Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources



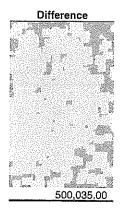
,444,196.00



0.00

0.00

6,944,161.00



If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

- Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures
  - Expenditures paid from local sources
     Add/Less: Adjustments required for MOE calculation
     Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources

- b. Special education unduplicated pupil count
- c. Per capita local expenditures (B2a/B2b)

Budget	Comparison Year
FY 2018-19	2017-18
and the second	10.00
7,444,196.00	6,944,161.00
	0.00
	6,944,161.00
	0.00
erinteriori par personi. Esta associa	0.00
7,444,196.00	6,944,161.00
712	772
10,455.33	8,995.03

500,035.00 1,460.30

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Patty Banuelos	<u>(714</u> 0 966-4365
Contact Name	Telephone Number
Administrator, Fiscal Services	pbanuelos@ocde.us
Title	E-mail Address

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Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. 2017-18 Actual Comparison 2018-19 Budget by SELPA (SB-B)

SELPA:

Orange County Department of Education Orange County

North Orange (MM)

Object		Orange COE	Buena Park Elementary	Fullerton Clamenton	La Habra City	Fullerton Joint Union	Lowell Joint
TOTAL BUD	TOTAL BUDGET - All Sources	(MM00)	(MM21)	(MM22)	(MM23)	High (MM24)	Elementary (MM25)
1000-1999	Certificated Salaries	16,625,449.00	4,426,598.00	10,543,006.00	3.795.484.00	6 545 021 00	0 190 505 00
3000-3999	Classified Sataries	12,933,902.00	1,101,051.00	5,301,271.00	1,853,962.00	4.283.417.00	1 083 790 00
4000-4999		12,850,166.00	2,366,859.00	6,139,002.00	1,504,186.00	5.503.173.00	1 148 468 00
5000-5999		1,907,793.00	105,974.00	(113,228.00)	39,569.00	318,290,00	60.430.00
6669-0009	Capital Outlay	6,825,490.00	1,061,750.00	2,853,750.00	600,380.00	2,822,154.00	693.296.00
7130		10,000.00	00.00	00.00	0.00	0.00	00.0
7430-7439		0.00	0.00	00.00	0.00	40,000.00	000
		0.00	0.00	00:00	00.0	0.00	00.0
		51,152,800.00	9,062,232.00	24,723,801.00	7,793,581.00	19,512,055.00	5,124,509.00
7310	Transfers of Indirect Costs	4,223,727.00	00:0	108,083.00	168.878.00	317 764 00	
2	Total Indicat Costs - Interrund	0.00	00.00	0.00	0.00	0.00	00.0
	TOTAL DOCTO	4,223,727.00	0.00	108,083.00	168.878.00	317 764 00	00.0
DINCET OF	IOIAL CUSIS	55,376,527.00	9,062,232.00	24,831,884.00	7.962.459.00	19 829 819 00	2 194 500 00
1000-1999	1000-1999 Certificated Salaries	16 535 082 00	4 222 444 00				00.806.421.6
2000-2999	Classified Salaries	11 400 297 00	4,525,411.00	10,408,220.00	3,659,555.00	6,545,021.00	2,067,280.00
3000-3999	Employee Benefits	12 020 424 00	992,632,00	3,838,615.00	1,123,124.00	3,695,650.00	523,343.00
4000-4999	Books and Supplies	1 175 095 00	2,004,120.00	5,250,416.00	1,365,822.00	5,143,170.00	928,265.00
5000-5999	Services and Other Operating Expenditures	1,473,933.00	66,610.00	(186,753.00)	38,899.00	265,280.00	35,430.00
6669-0009	Capital Outlay	0,000,00	1,061,750.00	2,809,940.00	600,380.00	1,969,976.00	680,756.00
7130	State Special Schools	10,000,00	0.00	0.00	00:00	00:0	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	40,000.00	0.00
	Total Direct Costs	0.00	0.00	0.00	00.0	0.00	0.00
		48,137,590.00	8,008,523.00	22,120,438.00	6,787,780.00	17,659,097.00	4,235,074.00
7310	Transfers of Indirect Costs	3,942,447.00	0.00	0.00	145.000.00	247 066 00	o o
0057	Transfers of Indirect Costs - Interfund	0.00	00:0	0.00	0.00	000	0.00
	TOTAL BEEDON ON HOW ON TOWN	3,942,447.00	00.0	00.00	145,000.00	247.066.00	000
		52,080,037.00	8,008,523.00	22,120,438.00	6,932,780.00	17,906,163.00	4,235,074.00
8980	Contributions from Unrestricted Revenues to Federal Resources	436,572.00	175,180.00	0.00	(166,512.00)	0.00	155,618.00
		52,516,609.00	8,183,703.00	22,120,438.00	6,766,268.00	17,906,163.00	4,390,692.00

Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Budget vs. 2017-18 Actual Comparison
2018-19 Budget by SELPA (SB-B)

SELPA: North Orange (MM)

Orange County Department of Education Orange County

TOTAL BUDGET - All Sources 1000-1999 Certificated Salaries 2000-2999 Classified Salaries 3000-3999 Employee Benefits 4000-4999 Books and Supplies 5000-5999 Services and Other Op 6000-6999 Capital Outlay 7130 State Special Schools 7430-7439 Debt Service Total Direct Costs 7310 Transfers of Indirect C 7350 Transfers of Indirect C 7350 Transfers of Indirect C	Description ET - All Sources Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures	Adjustments*	
100-1999 Certificated 2000-2999 Classified S 3000-3999 Employee E 4000-4999 Books and 5000-6999 Capital Outl 7130 State Speci 7430-7439 Debt Service Total Direct Total Direct Total Direct Total Indirect  Nurces I Salaries Salaries Benefits Supplies nd Other Operating Expenditures		Total	
	l Salaries Salaries Benefits Supplies nd Other Operating Expenditures		
	Salaries Benefits Supplies nd Other Operating Expenditures		44,074,083.00
	Benefits Supplies nd Other Operating Expenditures		26,557,393.00
	Supplies nd Other Operating Expenditures		29 511 854 00
	nd Other Operating Expenditures		2.318.828.00
	,		14.856.820.00
,	1629		10.000.00
	ial Schools		40,000.00
	æ		0.00
	l Costs	00.0	117,368,978.00
	Transfers of Indirect Costs		A 848 AE5 OO
Total Indired	Transfers of Indirect Costs - Interfund	and the same of th	00.325,012,7
	ct Costs	000	A 010 AED OD
TOTAL COSTS	STS	0.00	122 187 430 00
<b>BUDGET - State and Local Sources</b>	al Sources		00.001, 001,121
1000-1999 Certificated Salaries	Salaries		43,539,469,00
	Salaries		21,133,661.00
	Senefits		26,719,964.00
	Supplies		1,695,401.00
	Services and Other Operating Expenditures		13,810,007.00
66	lay		10,000.00
	al Schools		40,000.00
/430-7439 Debt Service	<u> </u>		0.00
Total Direct Costs	Costs	0.00	106,948,502.00
7310 Transfers of	Transfers of Indirect Costs		A 224 E 12 DO
7350 Transfers of	Transfers of Indirect Costs - Interfund	THE RESERVE THE PERSON NAMED IN COLUMN 1	00.010,450,4
Total Indirect Costs	ct Costs	00 0	4 334 513 00
TOTAL BEF	TOTAL BEFORE OR IECT 8980	00.0	00:010,400,4
		00:00	111,283,015.00
8980 Contribution	Contributions from Unrestricted Revenues to Federal Resources		600,858.00
TOTAL COSTS	STS	0.00	111,883,873,00

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Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. 2017-18 Actual Comparison 2018-19 Budget by SELPA (SB-B)

SELPA: North Orange (MM)

Orange County Department of Education Orange County

Object Code	Description	Orange COE (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High	Lowell Joint Elementary
1000-1999	1000-1999 Certificated Salaries	456,964.00	0.00	00:0	(110 475 00)	(4711111)	(MIMIZ5)
3000-2999	Classified Safaries	285,002.00	123,394.00	0.00	11,734.00	1.408 142 00	26 433 00
4000-4999		306,758.00	84,981.00	00:00	(28,300.00)	708.309.00	88 937 00
5000-5999		19,540.00	0.00	00:00	0.00	184,000.00	000
6669-0009	Canital Outlet Operating Expenditures	4,469,346.00	0.00	1,729,740.00	7,280.00	136,500.00	290.000.00
7130		0.00	00.00	0.00	00:00	0.00	0.00
7430-7439	Dobt Special Scilouis	0.00	00.00	00.00	00:0	0.00	000
201	Deut Gelytice	00:00	0.00	00:00	0.00	000	000
	Total Direct Costs	5,537,610.00	208,375.00	1,729,740.00	(119,761.00)	2,436,951.00	591 274 00
7310	Transfers of Indirect Costs	58,536.00	0.00	0.00	00 0	00.0	
000/	Transfers of Indirect Costs - Interfund	00.00	0.00	0.00	00'0	00.0	0.00
	TOTAL BECORE OF ITOT AND	58,536.00	0.00	00:00	0.00	0.00	000
		5,596,146.00	208,375.00	1,729,740.00	(119,761.00)	2,436,951.00	591,274.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources equipments)						
8980	Contributions from Unrestricted Revenues to State Reserved	436,572.00	175,180.00	0.00	(166,512.00)	0.00	155.618.00
	TOTAL COSTS	1,411,478.00	6,563,171.00	13,178,191.00	5,421,716.00	6,947,314.00	1,904,708.00
UNDUPLICAT	UNDUPLICATED PLIPIL COLINT	7,444,196.00	6,946,726.00	14,907,931.00	5,135,443.00	9,384,265.00	2,651,600.00
		712	527	1,476	610	1,182	417

<sup>\*</sup> Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2018-19 Budget vs. 2017-18 Actual Comparison 2018-19 Budget by SELPA (SB-B) Orange County Department of Education Orange County

SELPA: North Orange (MM)

Object Code	Description	Adjustments*	Total
BUDGET - L	BUDGET - Local Sources		
1000-1999	Certificated Salaries		532,393.00
2000-2999	Classified Salaries		1,854,705.00
3000-3999	Employee Benefits		1,160,685.00
4000-4999	Books and Supplies		203,540.00
5000-5999	Services and Other Operating Expenditures		6,632,866.00
6669-0009	Capítal Outlay		0.00
7130	State Special Schools		00'0
7430-7439	Debt Service		00'0
	Total Direct Costs	0.00	10,384,189.00
7310	Transfer of Indiana		1
2			58,536.00
7350	Transfers of Indirect Costs - Interfund		00.0
	Total Indirect Costs	0.00	58,536.00
	TOTAL BEFORE OBJECT 8980	0.00	10,442,725.00
8980	Contributions from Unrestricted Revenues to Federal Resources		
	(from BUDGET - State and Local Sources section)		600,858.00
8980	Contributions from Unrestricted Revenues to State Resources		35,426,578.00
71/200	TOTAL COSTS	0.00	46,470,161.00
UNDUPLICA	UNDUPLICATED PUPIL COUNT		4,924

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.