

ORANGE COUNTY DEPARTMENT OF EDUCATION 2018-19 PRELIMINARY BUDGET

Budget Summary

Al Mijares, Ph.D., County Superintendent of Schools

Orange County Board of Education

Rebecca "Beckie" Gomez David L. Boyd Ken L. Williams, Jr., D.O. John (Jack) W. Bedell, Ph.D. Linda Lindholm Trustee Area 1 Trustee Area 2 Trustee Area 3 Trustee Area 4 Trustee Area 5



June 6, 2018

About OCDE

The Orange County Department of Education (OCDE) is a public education organization offering support services to 27 school districts, 614 schools and more than 24,000 educators serving nearly 500,000 students in Orange County. OCDE's personnel offer support, professional development and student programs through its divisions and departments, which include: Administrative Services, Alternative Education, Business Services, Community and Student Support Services, Information Technology, Instructional Services, Legal Services and Special Education.

Vision

Our Vision is that Orange County students will lead the nation in college and career readiness and success. We play a supportive role in the fulfillment of this vision in collaboration with educators at all levels of student development, from early childhood through higher education, and in partnership with families, businesses and community organizations. We believe that to lead the nation in college and career readiness and success is a high ambition, but one within the reach of Orange County students.

Mission

The mission of the Orange County Department of Education is to ensure all students are equipped with the competencies they need to thrive in the 21st century.

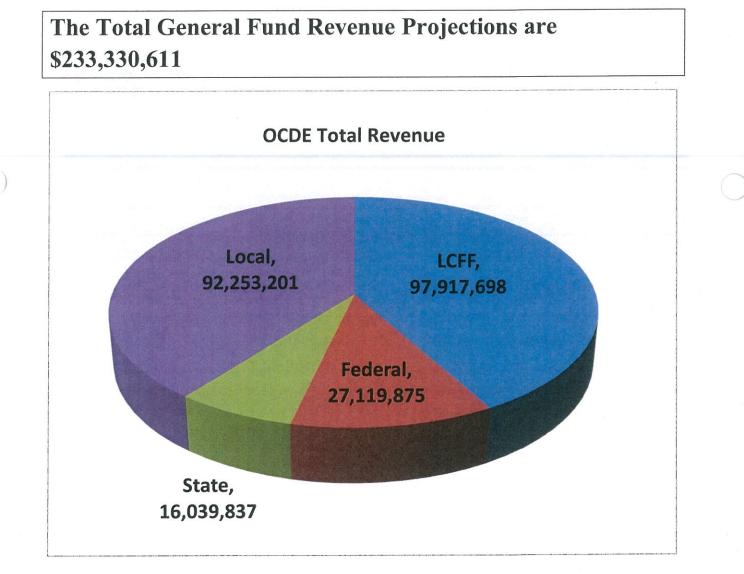




The Budget Summary is an overview of the Orange County Department of Education Budget and reflects the goals and priorities of the County Superintendent and the Governing Board against the backdrop of the available financial resources. The budget is a complex document that is required to follow state accounting guidelines. This budget summary is using information from the Governor's May Revise released on May 10, 2018 that is not final until the legislature adopts, and the Governor signs the State budget by July 1, 2018. We are using the latest information possible for our projections for the 2018-19 budget that will align with the LCAP (Local Control Accountability Plan). The LCAP lays out the main objectives for meeting the learning requirements of high need students. The LCAP also identifies the expenditures for meeting the identified objectives, as such becomes a second statement of the Superintendent and Board priorities along with those identified on these pages.

Our proposed 2018-19 General Fund Budget is \$222,732,244. After multiple years of declining enrollment and increasing local property taxes, our LCFF revenue has reached a stage where we will receive a cost of living increase but it will not have an impact on increasing revenues. We will move between changing the amount we receive for Minimum State Aid and local property taxes, but the effect will be no new revenue for the LCFF formula. We are anticipating an increase in LCFF funding for the CCPA (College and Career Preparatory Academy) which receives a separate revenue stream.

Revenue



Local Control Funding Formula (LCFF) is \$97,917,698

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for Countywide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. This is 42% of our total revenue. The LCFF formula for County Offices is separated in two major components.

<u>County Operations Grants</u>: This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is to perform services mandated under the education code such as financial oversight and services to districts. **Projected funding for 2018-19 is \$25,631,494**

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are one of the following: English Learners, Foster Youth or qualify for Free and Reduced Lunch program. Our 2018-19 unduplicated rate is 84%.

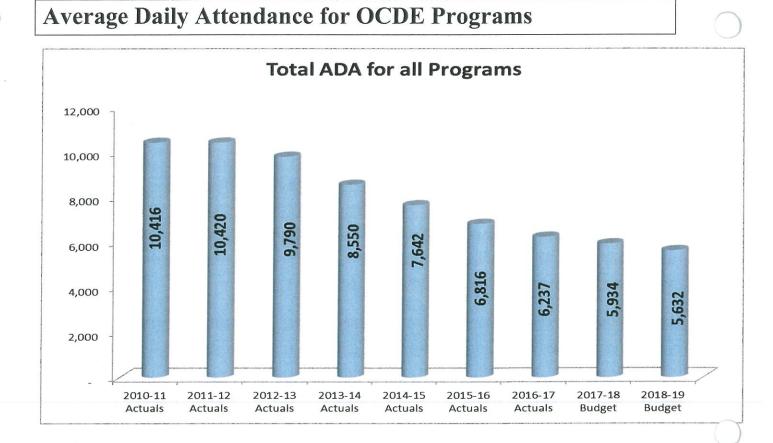
Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding. **Projected funding for 2018-19 is \$8,471,934**

Students that are considered type "C" probation referred, expelled or social services referred

- Supplemental is 35% of base grant
- Concentration is 25% of Base Grant for Unduplicated count over 50%

Projected funding for 2018-19 is \$27,034,142

OCDE serves students that are referred from school districts, this ADA is added to total enrollment for staffing ratios, but the funding for district referred students is recognized under Local Revenue.



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actuals	Budget	Budget						
Juvenile Court Schools	1,525	1,602	1,276	858	737	519	492	466	466
Community Schools "C"	4,504	4,007	3,228	2,672	2,079	1,583	1,267	1,172	1,059
Community Schools Secondary 1st Semester	276	386	359	462	419	466	557	502	400
CHEP and PCHS	1,750	1,787	1,820	1,613	1,547	1,321	1073	907	835
PCHS Secondary 1st Semester "A" &"B"	466	570	656	797	889	911	972	1,252	1,250
Expelled	188	182	178	147	130	132	115	141	142
County Community "A" &"B"	1,108	1,056	1,210	1,064	874	958	780	559	503
County Community "A" &"B" Secondary 1st Semester		238	490	501	537	467	464	426	405
College and Career Prep. Charter						41	141	139	202
Sub total For ACCESS	9,893	9,925	9,316	8,114	7,212	6,398	5,861	5,564	5,262
S1S Total		1,195	1,505	1,760	1,845	1,845	1,993	2,180	2,055
Total Program without \$1\$		8,730	7,811	6,354	5,367	4,554	3,868	3,384	3,207
Special Schools	523	495	474	436	430	418	376	370	370
Total ADA for all Programs	10,416	10,420	9,790	8,550	7,642	6,816	6,237	5,934	5,632
Difference from prior year		4	(630)	(1,240)	(908)	(826)	(579)	(303)	(302)

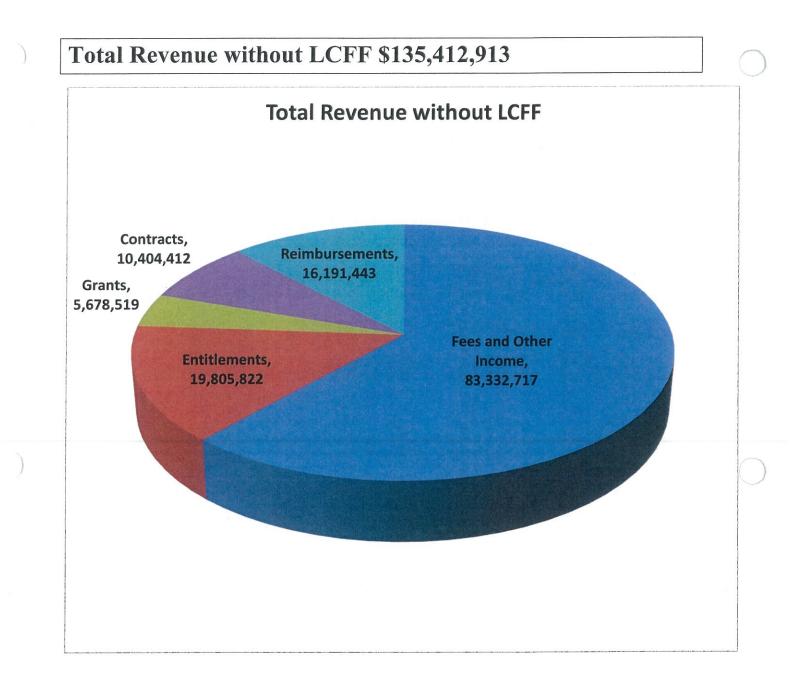
Average Daily Attendance (ADA)

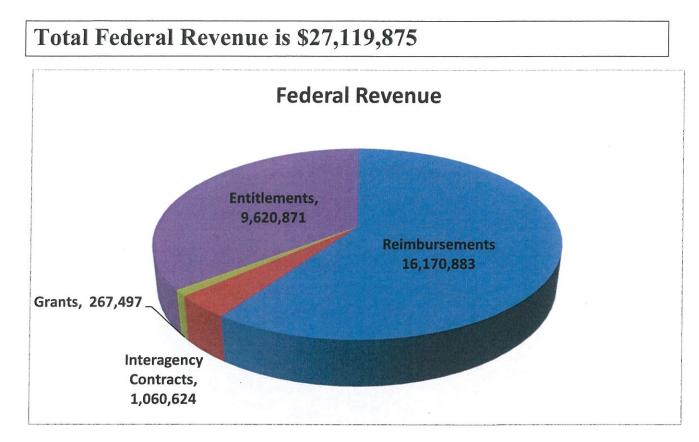
OCDE has been declining in enrollment since 2012-13, with a decline of 303 ADA projected for 2017-18. The 2018-19 Budget includes a projected decline of 302 ADA. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and stay in their home districts. To adjust to the changing environment, we are developing new programs, strengthening our partnerships with districts, court, social service agencies, expanding our career technical programs and providing innovative programs that will better to serve our students. As you may remember, some of these services are outlined in our Local Control Accountability Plan (LCAP).

Revenue Outside of LCFF

Outside of LCFF, we receive income in five different ways from Federal, State or Local resources. Below we will detail examples of the revenue we receive as a County Office:

- <u>Entitlements:</u> Are funding normally received on a per student basis, and is either part of the State budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.
- <u>Grants:</u> Are projects that OCDE has applied to funding agencies for, and could come from Federal, State or Local agencies. These are competitive in nature and will require specific expenditures as part of the grant.
- <u>Reimbursements:</u> Revenue received to reimburse a portion of the cost for providing specific services to students, Medi-Cal Administrative Activities (MAA), Medi-Cal Billing program, and Child Nutrition.
- <u>Fee for Service programs</u>: Most of the fees for service are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, and various services OCDE provides on a county-wide basis.





Federal Entitlements: \$9,620,871

• \$7,489,048 for Title I, II, and III programs for delinquent and neglected students, \$1,635,462 for Special Education funding for OCDE students, and \$496,361 for various programs.

Federal Reimbursements: \$16,170,883

• \$15,228,439 for Medi-Cal Administrative Services (MAA), which is passed thru to Orange, Imperial, and San Diego County school districts, \$712,444 Medi-Cal Billing Program, and \$230,000 Federal School lunch program.

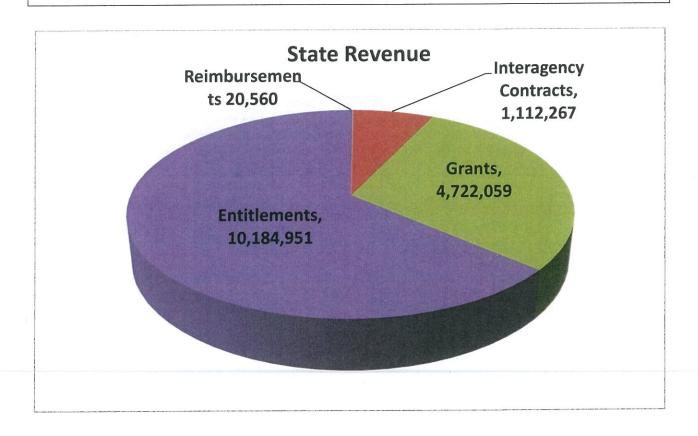
Federal Interagency Contracts: \$1,060,624

• \$400,000 for Friday Night Live, \$330,624 for various other programs with pass thru funding and \$330,000 for Safe Schools programs.

Federal Grants: \$267,497

• \$214,197 McKinney-Vento Homeless Coordination and \$53,300 for various other programs.

Total State Revenue is \$16,039,837



State Entitlements: \$10,184,951

\$5,631,677 for the GASB 68 requirements to recognize STRS paid by the state on behalf of the district (see same entry in benefits), \$1,570,821 for Countywide Foster Youth Services, \$1,213,427 for Lottery funds, \$811,953 for Mandated Cost Claims, \$436,965 for various programs, \$361,242 for Mental Health for ACCESS Special Education students, \$158,866 for Countywide Unemployment Services.

State Grants: \$4,722,059

• \$3,395,648 for Career Technical Education Incentive Grant (CTEIG) this is shared with our Regional Career Technical Partnership partners, \$724,100 for Tobacco, Drugs and Alcohol Intervention, and \$602,311 for various programs.

State Reimbursements: \$20,560

• State Child Nutrition reimbursements

State Interagency Contracts: \$1,112,267

• \$977,987 for contract with California Department of Education for Curriculum Framework and standards, and \$134,280 for various programs.

Total Local Revenue is \$92,253,201

Local Fees \$44,744,543

• This is funding for programs such as billing for Special Schools, Inside the Outdoors, professional development, and other services we provide to districts.

Local Tuition: \$35,703,174

• We receive revenue for students in ACCESS and Special Schools programs that are referred from school districts. This is based on individual district LCFF calculations.

Local Interagency Contracts: \$8,231,521

 \$3,906,836 for Safe Schools program with Santa Ana Unified, \$2,424,455 Impact and Impact HUB contracts with the Orange County Commission, \$650,000 Strong Workforce partnership, \$659,308 for various programs, \$435,922 for Educational Support Dependent Youth matching funds, and \$155,000 for School based Stress Management program.

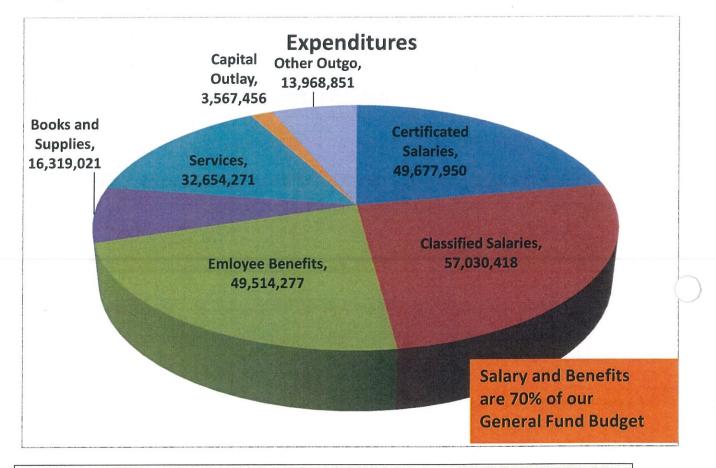
Local Interest Income: \$2,045,000

• Revenue for interest earnings at the County Treasurer.

Local Grants: \$1,528,963

 \$840,000 for local grants from the Outdoor Science Foundation, \$544,826 in partnership with Santa Ana USD to provide mental health services and \$144,137 in various grants from local agencies.

Expenditures



Salary and benefits are 70% of the general fund budget. OCDE has 1,496 employees 1,162 and 334 short term and substitute positions.

Below is a historical look at salary and benefits, which reflects the staffing and services reductions over the years as ADA and funding have declined. 2018-19 shows a decline in teaching positions that will not be filled due to declining enrollment. This was possible due to an early retirement incentive offered to certificated and classified non-management groups. We had 63 teachers participate and we will not replace the majority of positions not related to special education. The historical data also shows a sharp increase in employee

benefits for both pensions and health and welfare benefits. We have experienced a 46.6% increase in medical benefit costs though we have modified our plan and instituted employee contributions for some of our plans. As you may be aware, OCDE collaborates with our collective bargaining units and we add the cost of employee benefits to total compensation when bargaining.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Certificated Salaries	57,090,296	56,204,435	55,614,202	52,872,833	51,589,684	52,747,679	53,130,344	54,040,027	49,677,950
Classified Salaries	50,339,085	50,087,581	50,802,178	49,702,071	49,398,889	52,645,791	54,180,353	55,686,112	57,030,418
Employee Benefits	33,398,457	35,663,103	36,744,721	34,589,559	35,757,143	40,086,491	42,469,481	45,924,241	49,514,277
Total Salary and Benefits	140,827,838	141,955,119	143,161,101	137,164,463	136,745,716	145,479,961	149,780,178	155,650,380	156,222,645
Total Regular Employees	1,379	1,303	1,279	1,285	1,162	1,159	1,196	1,220	1,162

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart below is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item as it is 70% of our budget.

	Actual	Projected	Projected	Projected	Projected
	2016-17	2017-18	2018-19	2019-20	2020-21
Certificated	53,760,612	54,040,027	49,677,950	52,098,931	54,693,480
Salaries					
Classified	54,784,911	55,686,112	57,030,418	58,977,030	61,050,533
Salaries					
Employee	43,524,041	45,924,241	49,514,277	54,500,508	57,961,197
Benefits					

Salaries in 2018-19 reflect the savings from retirements and reductions through attrition. We are in the process of negotiations so no salary increases have been included in this budget.

Increases for employee health and welfare benefits have not been negotiated yet, and are not included in the budget. We do have a negotiated cap currently, so any increase cost will be to the employee unless negotiated differently. Due to legislative changes in the 2018-19 fiscal year, the State Teachers Retirement (STRS) increased by 1.85% to 16.28%. The Public Employees Retirement System (PERS) increased by 2.53% to 18.062%.

Salaries

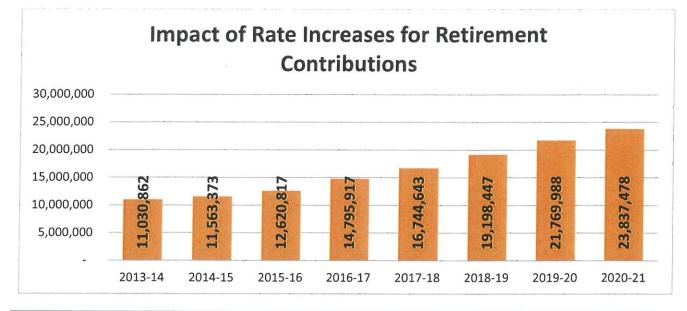
As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated and Classified positions.

Certificated Salaries		
Teacher's Salaries	30,698,029	
Pupil Support Salaries	3,021,907	
Supervisors' and Administrators' Salaries	13,323,211	
Other Certificated Salaries	2,634,803	
Total Certificated Salaries	49,677,950	
Classified Salaries		
Instructional Salaries	13,110,069	
Support Salaries	4,276,357	
Supervisors' and Administrators' Salaries	23,436,658	
Clerical, Technical and Office Salaries	15,661,085	
Other Classified Salaries	546,249	
Total Classified Salaries	57,030,418	

Benefits

Expenditures for Health and Welfare and Statutory Benefits are summarized below. As an educational entity, we are required to participate in STRS and PERS for all regular employees. In 2015-16, we recognized the requirements of GASB 68 to recognize the STRS contribution made by the state on behalf of the district (see same entry in in state revenue). We contribute to an alternative retirement plan (PARS) for any short term or substitute employee instead of social security unless they qualify by statue for mandatory retirement.

State Teachers' Retirement (STRS)	13,010,406	
Public Employers' Retirement (PERS)	10,021,316	
Medicare/PARS	1,619,108	
Health and Welfare Benefits	22,857,208	
Unemployment	53,226	
Workers' Compensation	1,815,508	
Other Employee Benefits	137,505	
Total Employee Benefits	49,514,277	



Salaries and Benefits Projection Summary

Salaries: We are just starting negotiations for both collective bargaining groups so we have not included any negotiated salary agreements for 2018-19.

Medical Benefits: We continue to meet with our Health Benefits Review Committee regularly and based on our current utilization, we are seeing our utilization rate increase and preliminary quotes from the insurance carrier are higher than anticipated. We continue to review and evaluate the medical plans utilization, and we made significant plan design changes for Classified and Management groups in 2017-18.

Retirement Benefits: STRS will increase by 1.85% to 16.28% and PERS increased from 15.531% to 18.062% for 2018-19.

SERP (Supplemental Early Retirement Plan): 63 certificated staff and 36 classified staff participated in the early retirement plan. Due to declining enrollment, we will not be replacing the majority of certificated positions in ACCESS. Special Schools teachers will need to be replaced. We estimate that 15 of the 63 certificated positions will be replaced. We are still calculating the net result of the plan, but preliminary projection is a savings of \$8.6 million for 5 years.

Books and Supplies

Expenditures in this category are specific to books, supplies and non-capitalized equipment (equipment under \$5,000).

	2017-18	2018-19	2019-20	2020-21
Textbooks/Instructional	252,333	533,113	541,643	550,344
Materials				
General Supplies	5,326,578	15,085,246	10,244,168	9,819,638
Equipment	889,873	700,662	708,503	716,501
Total	6,468,784	16,319,021	11,494,314	11,086,483

Books and Supplies Summary Projections

We continue to increase spending for Instructional Materials, including new educational software, digital devices (chrome books or laptops), and internet connection devices to enhance our instructional delivery. We are budgeting for an increase in expenditures in 2018-19 due to reconfiguration of sites, upgraded and improved furniture, and installation of new/improved internet connection equipment.

Services and Other Operating Expenditures

Sub-Agreements: \$5,102,835

These are contracts with other agencies for services they provide on our behalf. The largest contract is \$4,375,000 for transportation services, and \$727,835 for various grants and contracts.

Travel and Conference: \$2,190,801

All travel is approved and is required to follow OCDE procedures. We have budgeted for staff development activities, most notably in ACCESS and Special Education in accordance with the LCAP guidelines. Major object codes for travel and mileage are below:

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which is

budgeted to be \$462,853 for 2018-19. Local conference registrations for local staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting \$947,378 for 2018-19. Many of these programs include statewide collaboration, which requires monthly meetings in Sacramento. All out-of-state travel must be approved by the Superintendent's office.

Object Code 5230 is for registrations for conference and workshops, which is budgeted at \$780,570 for 2018-19.

Detail Summary by Division				% of
R&U	Unrestricted	Restricted	Total	Total
Superintendent's Office	84,971	-	84,971	5.1%
Information Technology	83,956	-	83,956	5.0%
Legal	14,944	-	14,944	0.9%
Administrative Services	58,998	2,509	61,507	3.7%
Alternative Education	116,888	259,692	376,580	22.6%
Business	69,450	-	69,450	4.2%
Special Education	3,164	164,835	167,999	10.1%
School & Community Services	47,061	19,578	66,639	4.0%
nstruction	449,961	289,519	739,480	44.4%
Total	929,393	736,133	1,665,526	100.0%

Relow is 2017-18 travel and conference year to date expenditures by

Dues and Memberships: \$316,186

• Existing policy on dues and memberships states that we do not pay personal dues for employees (see exceptions) unless the dues reduce the cost of a conference or subscription that will create a savings for the organization. We pay for one organizational membership for an association unless OCDE receives a benefit and there may be a cost savings.

Pupil Insurance: \$350,000

• This is liability insurance for OCDE programs

Utilities: \$1,197,702

• Water, Natural Gas, Electricity, Waste Disposal, Pest Control and Sweeping services

Rentals and Leases: \$9,159,517

• Cost of leasing school sites is \$6,856,581. This category also includes equipment maintenance agreements for all of our sites

Professional Services: \$13,634,189

• This group includes expenditures for maintenance and service contracts, custodial contracts, Instructional Consultants, Consultants non-instructional, hearing and legal costs, Data processing contracts, and contracts for fingerprinting services.

Communication: \$971,286

• This category includes: Internet services at sites, postage, cell phones, telephones and emergency radios.

Services and Operating Services Summary Projections

We have increased our investment in staff development and anticipate continuing to focus on instructional strategies that will improve our students' college and career readiness.

Major Projects: We have budgeted for site improvements for leased sites for our ACCESS program as we transition to larger sites that will allow for more instructional opportunities such as career technical classes, maker spaces for technology. Though we will occupy larger sites, we will be closing over 23 smaller sites due to declining enrollment.

We are also in the process of looking at options to update our payroll and retirement system that is over 15 years old. The current system processes payroll for over 90,000 school district and community college districts employees in Orange County. We are also evaluating software for data analytics for business and instructional programs.

Capital Outlay

These are expenditures for land, building improvements, capitalized (over \$5,000) equipment or replacement equipment. We have budgeted \$3.5 million for new equipment in the 2018-19 year.

Capital Outlay Summary Projections

We are in the process of bidding numerous projects for the 2018-19 year. Updated technology for the Board Room and Conference Center, which should be installed during the summer months. New air conditioning units for Kalmus site, exterior doors and windows at Kalmus, refurbishing of bathrooms for Buildings A and B. Some of these items will be reimbursed by grants or deferred maintenance.

Other Outgo

These are expenditures to other school districts or agencies. The Central County Career Technical Education Program continues to receive support through LCFF transition and our commitment will be completed in 2020-21.

Interfund Transfers

We are budgeting to transfer \$248,666 to the Child Development Program located in the Fund 12, because their state and federal entitlements cap our indirect rate at 8%. We are also budgeting to transfer \$980,735 for contributions to the Deferred Maintenance Program - Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency

This is the difference between revenue and expenditures. If we have more revenue than expenditures, then it is an Excess. Less current year revenue than current year expenses is a Deficiency.

Summary

Our estimate for 2018-19 reflects an excess. It is important to note that we have not settled salary or benefit negotiations, and any anticipated increases are not included in this budget. We have also not included one-time funding proposed by the Govenor's proposal because of discussions from the legislature, and that we may receive a reduction in that funding for prior year "back casting" for Medi-Cal Administrative Activities programs such as MAA and the Medi-Cal billing program. Since this funding and proposed amount is not clear, we have not projected it at this time.

We continually monitor our budget and reduce expenditures when possible to balance OCDE's budget. We continue to evaluate our instructional needs as we are required to show increased or improved services for our students that receive supplemental and concentration funding which is allocated in our LCAP. We are not anticipating receiving new on-going revenue, but we have increased expenditures for STRS, PERS and Health Benefits. OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue.

Fund Balance

The 2018-19 Fund Balance is projected to be \$166,721,553:

\$54,213,456 is committed for specific program needs

- \$17,728,901 is reserved for Lottery funds that have been reserved for contingencies.
- \$9,416,086 is reserved for ACCESS expenditures to serve our students that we receive supplemental and concentration grants.
- \$8,749,853 is reserved for mandated cost funding that has yet to be allocated to specific programs.
- \$5,175,107 is reserved for ACCESS for identified LCAP services that will be spent in subsequent years.
- \$3,030,500 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$2,367,106 is reserved for One-Time Discretionary funding that is from prior years.
- \$1,686,211 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- \$1,479,746 is reserved for various programs that are budgeting to spend the funding in the next year.
- \$1,063,290 is reserved for the Instructional Services workshops that will occur in the subsequent year.
- \$1,062,027 is reserved for Categorical programs ending balances that will be used in subsequent years.
- \$955,310 is reserved for Career Technical Education programs. This is funding for participating districts.
- \$953,906 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- \$307,000 is reserved for Information Technology projects.
- \$238,413 is reserved for the Special Education Alliance that has funds for specific trainings and legal costs.

\$29,253,540 is designated for carryover for specific programs

- \$16,675,136 is restricted for Routine Maintenance and is required by state statue.
- \$9,094,397 is restricted to be spent on facility or health and safety related items.
- \$972,589 is restricted for the Special Schools billback program.
- \$668,850 restricted for Lottery materials for Central County CTEp.
- \$617,260 restricted for Multi-Tiered Support Systems.
- \$507,136 is restricted for various Special Education program ending balances.
- \$397,332 is restricted for various income accounts.
- \$320,840 is restricted for Lattner donation for Special Schools.

\$83,184,557 is designated for Reserve for Economic Uncertainties

Required by AB1200 guidelines

\$70,000 is designated for district revolving fund

We continually monitor our budget and reduce expenditures when possible to balance OCDE's budget. We continue to evaluate our instructional needs as we are required to show increased or improved services for our students that receive supplemental and concentration funding which is allocated in our LCAP. We are not anticipating receiving new on-going revenue, but we have increased expenditures for STRS, PERS and Health Benefits. OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue.

Other Funds: OCDE has additional operating funds listed below. The California Department of Education requires accounting in accordance to State Account Code Structure and Generally Approved Accounting Principles. Expenditures in these funds are restricted to the funds use. See the All Funds Statement in the Second Interim Budget for detail.

ì

ļ

Fund 10: Special Education Pass-Through Funds for the North Orange County SELPA (no salaries).

Fund 12: Child Development: These funds are specific for our Alternative Payment program for child development programs (only fund outside of Fund 01 that has salaries included).

<u>Fund 14</u>: Deferred Maintenance Fund is for facility repairs and requires a deferred maintenance plan for participation in the School Facility Reimbursement Program.

Fund 17: Special Reserve Fund: This is our contingency fund for unforeseen events.

Fund 35: State Facilities Fund. This is for approved school planning, design, purchase and construction.

Fund 40: Capital Outlay Fund is our operating fund for the Esplanade Project

Fund 56: Debt Service Fund is the fund we pay the principal and interest payments for the Esplanade Project.

Fund 67: Dental Self-Insurance Fund: This fund is for payments for employee dental benefits. We have an actuarial study every three years and are required to keep reserves for incurred but not received claims.



ORANGE COUNTY DEPARTMENT OF EDUCATION 2018-19 Adopted Budget June 20, 2018

REVENUES	June 20, 2018
REVENUES (1) LCFF/Revenue Limit Sources	 Increased by a net of \$1,093,276 due to the following: \$891,333 increase due to projected increase of 63 Average Daily Attendance (ADA) for the College and Career Preparatory Charter School \$500,000 increase for new County Office System of Support (\$298,057) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru). No change in the Local Control Funding Formula (LCFF). We are currently at the Minimum State Aid Guarantee so we will not receive additional funds for ADA growth or Cost of Living Increases.
(2) Federal Revenue	 Decreased by a net of (\$4,834,276) due to the following: \$1,933,637 increase in funding for Title I which is mostly deferred revenue from 2017-18 (\$6,029,314) decrease for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) (\$738,599) decrease for changes in various grants
(3) Other State Revenue	 Decreased by a net of (\$2,648,815) due to the following: \$1,444,259 increase for Career Technical Education Incentive Grant (CTEIG) which is mostly deferred from 2017-18 \$735,588 increase in local revenue for new Curriculum Framework contract with CDE (\$2,370,323) decrease for California Career Pathways ending June 30, 2018 (\$1,016,042) decrease for Classified School Employee grant ending June 30, 2018 [this is mostly pass through to districts] (\$1,000,000) decrease for Multi-Tier Support System (MTSS/SUMS/ISABS) (\$442,297) decrease in various state programs
(4) Other Local Revenue	 Increased by a net of \$5,814,306 due to the following: \$2,550,482 increase in local revenue for anticipated increase in contract billings for Special Education \$2,318,095 increase in local revenue for District Tuition transfers from referred ADA \$539,888 increase in local revenue for various programs \$405,841 increase in contract fees for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION 2018-19 Adopted Budget June 20, 2018

-

"

and a

EXPENDITURES	
(5) Certificated Salaries	Decreased by a net of (\$4,362,077) due to the following:
	 \$2,274,785 increase for vacant and new certificated positions
	that are projected to be filled this year
	 \$524,192 increase for cost of step and column changes
	• (\$5,597,331) decrease due to reduction from 49 retiree
	positions that will not be filled due to the Supplemental
	Employee Retiree Plan (SERP) incentive offered to non-
	management certificated
	• (\$958,776) decrease for closed certificated positions that will
	not be filled due to attrition from retirement and resignations
	 (\$459,758) decrease for short term teacher S1S contracts for Alternative Education
	• (\$145,189) decrease for substitutes and various other changes
	 No salary increases have been budgeted as we have just
	starting collective bargaining for 2018-19
(6) Classified Salaries	Increased by a net of \$1,344,306 due to the following:
	 \$1,505,878 increase for vacant and new classified positions
	that are projected to be filled this year
	 \$414,857 increase for cost of step increases
	 \$382,432 increase for substitutes and various other changes
1	• (\$608,079) decrease for closed classified positions that will not
	be filled due to attrition from retirement and resignations for
	various programs
	 (\$350,782) decrease for short term employees for various
	programs
	• No salary increases have been budgeted as we have just
	starting collective bargaining for 2018-19
(7) Employee Benefits	Increased by a net of \$3,590,036 due to the following:
	 \$2,971,714 increase for benefits for vacant and new positions
	that are projected to be filled this year
	 \$2,363,939 increase in benefits for CalSTRS and PERS due to
	employer rate increase
	 \$189,321 increase for statutory benefits for cost of step and
	column changes
	 (\$1,618,892) decrease for benefits for closed positions from Supplemental Employee Retiree Plan (SERP) incentive
	 (\$316,046) decrease for benefits for closed positions from
	attrition due to retirements and resignations
	 No benefit increases have been budgeted. We are still
	negotiating our contracted rate for the new plan year for health and welfare benefits.

38

ORANGE COUNTY DEPARTMENT OF EDUCATION 2018-19 Adopted Budget June 20, 2018

(8) Books and Supplies	Increased by a net of \$9,850,237 due to the following:
	 \$6,113,863 increase for holding accounts for various programs
	awaiting program guidelines
	 \$3,500,000 increase in instructional materials and supplies for
	Alternative Education for equipment site modernization
	 \$280,780 increase in textbooks and other books for various
	programs
1	 (\$44,406) decrease in instructional materials and supplies for
	various programs
(9) Services, Other	Decreased by a net of (\$17,681,676) due to the following:
Operating Expenses	 \$2,000,000 increase for consultants for Payroll System
1	Upgrade
	 (\$18,152,777) decrease in pass through sub-agreements for
	grants and categorical programs
	 (\$1,515,099) decrease for various miscellaneous operating
	expenses for all programs
	 (\$13,800) decrease for contracts for various programs
(10) Capital Outlay	Increased by a net of \$1,682,679 due to the following:
	 \$2,000,000 increase for new equipment for Alternative
	Education tenant improvement & modernization of sites
	• \$312,657 increase for new and replacement equipment for
	various programs
	 (\$629,978) decrease for improvement of sites and buildings for
	various programs
(11) Other Outgo	Decreased by a net of (\$8,249,493) due to the following:
	• (\$7,354,235) decrease in payments to districts for Medi-Cal
	Administrative Activities (MAA) due to deferred payments
	• (\$713,741) decrease in tuition transfers to school districts for
	Central Orange County Career Technical Education
	Partnership (CTEp)
	• (\$181,517) decrease in pass thru revenue to North Orange
	County Special Education Local Plan (SELPA)
(12) Indirect Costs	Increased by a net of \$6,588 due to the following:
	 Due to increase in expenditures in all funds
(13) Other Financing	Increased by a net of \$2,577 due to the following:
Sources	• \$2,577 increase for contribution to the Child Development
	Fund due to the reduction in funding
(14) Ending Balance	The total projected General ending fund balance is \$166,721,553
()	\$83,184,557 designated as the Reserve for Economic Uncertainties.
	• \$54,213,456 designated as Legally Restricted for programs. Of
	that amount \$5,175,107 is the Reserve amount for the
	Alternative Education program
	 \$29,253,540 designated for programs and grants
	 \$70,000 is designated for the district revolving fund
(15) Designated for	The unrestricted amount designated for economic uncertainties in the
Economic Uncertainties	General Fund is \$83,184,557
Lononne oncortannes	Outoral Fund 15 400, 107,007

.

.

 $(\)$

0		2018-1	Orange 9 Adopted Budge	Orange County Dement of Education 2018-19 Adopted Budget (AB) -vs- 2017-18 Estimated Actuals Budget (EA)	ment of Education 17-18 Estimated Ac	tuals Budget (EA		\bigcirc	
	Estimate	2017-18 Estimated Actuals Budget (EA)	et (EA)	Ado	2018-19 Adopted Budget (AB)	3)	2018-19	Variance 9 AB -vs- 2017-18 EA	3 EA
5/23/2018 <u>Revenue</u>	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF/Revenue Limit	91,984,550	4,839,872	96,824,422	93,375,883	4,541,815	97,917,698	1,391,333	(298.057)	1.093.276
Federal	21,277,611	10,676,540	31,954,151	15,228,439	11,891,436	27,119,875	(6,049,172)	1.214.896	(4.834.276)
Other State	4,270,186	14,418,466	18,688,652	2,912,577	13,127,260	16,039,837	(1,357,609)	(1,291,206)	(2.648.815)
Local Revenue	45,424,144	41,014,751	86,438,895	47,542,914	44,710,287	92,253,201	2,118,770	3,695,536	5.814.306
Total Revenue	162,956,491	70,949,629	233,906,120	159,059,813	74,270,798	233,330,611	(3,896,678)	3,321,169	(575,509)
Expenditures									
Certificated	35,564,945	18,475,082	54,040,027	30,459,551	19,218,399	49,677,950	(5,105,394)	743,317	(4,362,077)
Classified	33,495,337	22,190,775	55,686,112	35,038,851	21,991,567	57,030,418	1,543,514	(199,208)	1,344,306
Benetits	24,762,651	21,161,590	45,924,241	26,077,527	23,436,750	49,514,277	1,314,876	2,275,160	3,590,036
Books and Supplies	4,656,544	1,812,240	6,468,784	8,918,474	7,400,547	16,319,021	4,261,930	5,588,307	9,850,237
Services	24,010,281	26,325,666	50,335,947	26,468,699	6,185,572	32,654,271	2,458,418	(20,140,094)	(17,681,676)
Capital Outlay	1,881,777	3,000	1,884,777	3,519,701	47,755	3,567,456	1,637,924	44,755	1,682,679
	22,558,193	1,760,515	24,318,708	14,829,421	1,239,794	16,069,215	(7,728,772)	(520,721)	(8,249,493)
I ransfers of Indirect	(8,150,790)	6,057,014	(2,093,776)	(8,532,489)	6,432,125	(2,100,364)	(381,699)	375,111	(6,588)
l otal Expenditures	138,778,938	97,785,882	236,564,820	136,779,735	85,952,509	222,732,244	(1,999,203)	(11,833,373)	(13,832,576)
Excess/Deficency	24,177,553	(26,836,253)	(2,658,700)	22,280,078	(11,681,711)	10,598,367	(1,897,475)	15,154,542	13,257,067
Transfers In	ſ	ı	ī	ŭ	1		,	ţ	ı
Transfers Out	(246,089)	(980,735)	(1,226,824)	(248,666)	(980,735)	(1,229,401)	(2,577)	ł	(2,577)
Other Sources		1	1	1		ï	ı	3	1
Contributions	(11,114,924)	11,114,924		(12,679,243)	12,679,243	ï	(1,564,319)	1,564,319	ı
All Other Sources	(11,361,013)	10,134,189	(1,226,824)	(12,927,909)	11,698,508	(1,229,401)	(1,566,896)	1,564,319	(2,577)
Net Increase or									
Decrease in Fund	12,816,540	(16,702,064)	(3,885,524)	9,352,169	16,797	9,368,966	(3,464,371)	16,718,861	13,254,490
beginning Balance Audit Adiustment	115,299,304	45,938,807	161,238,111	128,115,844	29,236,743	157,352,587	12,816,540	(16,702,064)	(3, 885, 524)
Ending Balance	128,115,844	29.236.743	157.352.587	137,468,013	29 253 540	166 701 552	0 250 160	- 207	
•					nt nonny sam	100,141,001	2,002,103	10,191	9,308,900

5/23/2018, 1:23 PM

40

 \bigcirc

:)

	нин чара билинин бартан бараан бараан артан артан артан артан алан артан алан артан алан балан артан артан арта	ana da da series anno 1940 anno							
		£ .	2017-	2017-18 Estimated Actuals			2018-19 Budget	A characteristic control of the second s	
Description A. REVENUES	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 Column C & F
		•• •			****				
1) LCFF Sources	~	8010-8099	91,984,550.00	4,839,872.00	96.824,422.00	93,375,883.00	4.541 R15 00	07 017 600 00	1
2) Federal Revenue		8100-8299	21,277,611,00	10.676 540 00	21 OK 121 OC			00.000,116,16	N.1.
3) Other State Revenue		- 8300-8599	4 970 196 00			15,228,439,00	11,891,436.00	27,119,875.00	-15.1%
4) Other Local Revenue	, -		4, 21 U, 100.0U	14,418,460.00	18,688,652.00	2,912,577.00	13, 127, 260.00	16,039,837.00	-14.2%
5) TOTAL, REVENUES		66 10-0000	40,424,144.00 162,956.491,00	41,014.751.00 , 70 949 629 00 ,	86,438,895.00	47.542,914.00	44,710,287.00	92,253,201.00	6.7%
B. EXPENDITURES			1.00 - A Billion of the action of the act			DIVELO ACO ACI	74,270,798,00	233 330 611.00	-0.2%
 Certificated Salaries 		1000-1999	35 564 045 00	10 475 000 00					
2) Classified Salaries			00.045,940.00	18,475,082.00	54,040,027,00	30,459,551.00	19,218,399.00	49,677,950.00	-8.1%
3) Employee Densities		5000-2999	33,495,337.00	22,190,775.00	55,686,112.00	35,038,851.00	21,991,567.00	57,030,418.00	2.4%
oj zinpioyee penents	.,	3000-3999	24,762 651,00	21,161,590.00	45,924,241.00	26,077,527.00	23,436,750,00	49.514.277.00	7 8%
4) BOOKS and Supplies		4000-4999	4.656,544.00	1,812,240.00	6,468,784.00	8,918,474.00	7,400.547,00	16.319.021.00	15.0 -0 -0
o) Services and Other Operating Expenditures		5000-5999	24,010,281.00	26,325,666.00	50,335,947.00	26,468,699,00	6.185.572 ND	39 654 971 00	
6) Capital Outlay		6000-6999	1,881,777.00	3,000.00	1,884,777.00	3,519 701.00	47 755 00	2 E67 AE6 00	
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299		• •	\$	1		00.064, 200,0	69.3%
3) Other Outros - Transform of 1-45-44		/400-7499	22,558,193.00	1,760,515.00	24,318,708.00	14,829,421.00	1,239,794.00	16,069,215.00	-33.9%
0. TOTAL EVERYORY INDEED OF INDIRECT COSTS		7300-7399	(8,150,790.00)	6,057,014.00	(2.093,776.00)	(8,532,489.00)	6,432,125.00	(2,100,364,00)	0.3%
	a na sa ang ang ang ang ang ang ang ang ang an		138 778 938.00	97 785 882.00	236,564.820.00	136 779 735.00	85.952 509.00	00 140 000 000	ŭ
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24 177 563 00						%0°C-
13 D. OTHER FINANCING SOURCES/USES	n - An Anna ann an Anna an			100.000.000	(100'00)''899'Z)	22 280 078.00	(11.681 711.00)	10.598.367.00	-498.6%
1) Interfund Transfers									
a) I ransfers In	3	8900-8929	00'0	0.00	0.00	0.00	000		d C
b) Transfers Out		7600-7629	246,089.00	980,735,00	1.226 824.00	248 666 OD	000 752 000		P/.0.0
2) Other Sources/Uses					tengkaran daram		, uu.ce / upe	1,229,401.00	0.2%
a) Sources	ũ	8930-8979	0.00	0.00	0.00	0.00	0.0	000	7000
D) Uses	~	7630-7699	0.00	0.00	0.00	0.0	, 00 0		
3) Contributions		8980-8999	(11,114,924.00)	11,114,924,00	0000	(12,679,243,00)	10 670 049 00	000	%n.n
TOTAL. OTHER FINANCING SOURCES/USES	200				.			00.0	0.0%

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: tund-a (Rev 04/13/2018)

Printed: 5/94/9018 5-46 PM

Page 1

• 1[°]

ent of Education	
orarige county wer	Orange County

Vice Fund Restricted County Schr Unrestricte

			Unresti	Trestricte testricted Expenditured Object				, preserves,	Form 01
		- Nor A to a Norman and Angle a	201	2017-18 Estimated Actuals	8	e na se	2018-19 Budget	a de la compañía de l	
	Description Resourc	Object Resource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (E)	% Diff Column
	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		12,816,540.00	(16.702.064.00)	(3 885 524 00)	9.352 169 M	16 707 M	0 360 066 00	
	F. FUND BALANCE, RESERVES			A net of each of the second of				00.0008,0000,8	<u>%</u> 1 5
	 Beginning Fund Balance As of July 1 - Unaudited 	9791	115,299.304.00	45,938,807.00	161,238.111.00	128,115,844.00	29.236.743.00	157.352.587.00	
	b) Audit Adjustments	9793	0.00	0.00	00.0	0.00	0.00	0.00	0.0%
	c) As of July 1 - Audited (F1a + F1b)		115,299,304.00	45,938,807.00	161 238,111.00	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%
	d) Other Restatements	9795	00.00	0.00	00.00	0.00	0.00	0.00	0.0%
			115,299,304.00	45,938,807.00	161,238,111.00	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%
4	2) Ending Balance, June 30 (E + F1e)		128,115,844.00	29,236,743.00	157,352,587.00	137,468,013.00	29,253,540.00	166,721,553.00	6.0%
15	Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	70,000.00	0.00	70.000.00	70,000,00	æ		ě
	Stores	9712	00.0	0.00	0.00	0.00	0.00	0.00	%0.0 0.0%
	Prepaid Items	9713	0.00	00.00	00.0	0.00	0.00	0.00	0.0%
	All Others	9719	0.00	00.00	0.00	0.00	0.00	0.0	0.0%
	b) Restricted	9740	0.00	29,236,743.00	29,236,743.00	0,00	29,253,540.00	29,253,540.00	0.1%
	c) Committed Stabilization Arrangements	9750	0.00	0.00	00.0	0.00	0.00	00.0	0.0
	Other Commitments	9760	0.00	0.00	000	0.00	0.00	0.0	0.0%
	d) Assigned			1000, Jul 1	2.00.000				1
	Other Assignments	9780	58,089,196.00	0.00	58.089.196.00	54 213 456 00		54 212 A66 00	C 70/
	LCAP Priorities	0000 9780				9,416.086.00	·	9.416.086.00	6 2.0-
	l Costs					8,749,853.00	8	8,749,853.00	
		0000 9780				5,175,107.00	2	5,175,107.00	
	lime Discretionary Fundir		-	····		3,030,500.00	<u>ლ</u> (3,030,500.00	
						4,001,100.00		2,367,106.00	
			······································	version of the second s	-	955,310.00	6	955.310.00	
	Reserve for Outdated Checks				1	953,906.00	6	953,906.00	***
	ġ	0000 9780		atomic at formation and the second second		694,821.00	<u>9</u>	694,821.00	
						400,135.00 371 100 00	4 C	460,196.00 271 100 00	
	Various Workshops and Trainings					368,469.00		37 1, 100.00 368.469.00	
	ACCESS Tier III Information Technology Imaging Service 00	0000 9780 0000 9780	1 2 3			349,967.00 330,453.00	<u><u></u></u>	349,967.00 330 453.00	
_	California Dept of F ation								~
-	אין			Page 2				Printed: 5/24/2018 5:46 PM	018 5:46 PM

Orange County Uer Tent of Education

County Sch wice Fund Unrestricte Restricted Expendi Dy Object

Total E.....

				Construction of the State of th	وللمنافذ والمنافعة والمنافقة ومامية فالانتان والرباب والمتعم ومعتقان ومراد والمعاومة بالمعمر بماسيس والالك	والمريس مشاوطة والكالاناتية بالابالات والمعالم بالمالة والمالية المتعاولية معالماتهم والمتعاولية والمستعمل	ZUI8-19 Budget		
					Total Fund		an and an and a state of the st	na n	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (R)	col. A + B	Unrestricted	Restricted	i otal Fund col. D + E	% Diff Column
2015-16 One-Time COE LCAP Discretic	0000	9780					(E)	(E)	C&F
College & Career Preparatory Academy	0000	9780		A CONTRACTOR OF		00.608,226	And a second	322,983.00	
Information Tehcnology Bi-Tech	0000	9780		A MARKET A CONTRACT OF A CONTRAC		00766715	··· Ages announces	317,997.00	
Special Schools Tier III	000	078U		and the second		307,000.00	a na a se a se a seconda de se a se a seconda de se	307,000.00	
Special Education JPA	0000	0010				255,805.00	and the second s	255,805.00	
College and Career Beadiness Consorti	0000	0100				238,413.00		238,413.00	1
	0000	9/80				133.272.00	ŝ	123 272 00	Ray 1. 10
Instructional Materials Lottery	1100	9780				17 340 601 00		00.212.001	
CTEp (ROP) Lottery	1100	9780	-			070 000 00		17,349,601.00	مروبستيته
ACCESS LCFF/LCAP Priorities	0000	9780	12.261 777 00			313,300.00	an airig airig anns anns anns anns anns anns anns ann	379,300.00	شىرىمىر ي
Mandated Costs	0000	9780	7 967 563 OD		7 007 100 00			• we	
ACCESS	0000	0020			1,307,203.00	·	. At this provide the state state state that the state		
2015-16 One-Time Discretionant Europi	0000	0016	0,322,014.00		6,322,814.00	i 			
CODE EDATE		08/6	2,953,916.00		2,953,916.00			r -	-uz-k-h
	0000	9780	2,912,000.00		2,912,000.00			۰. س	
Medical Administrative Activities (MAA)	0000	9780	1,280,886.00		1 280 RR 00		THE VALUE AT A PARTY OF A PARTY O	1.045 1	
CTEp (ROP) Tier III	0000	9780	<i>990,938.00</i>		000 022 00				
Reserve for Outdated Checks	0000	9780	903.906.00	"Montagentifying a managentifying" and managentifying a second second second second second second second second	1000 000 00	1		~ 4	X 24 0-00282
EISS Workshops	0000	9780	793 095 00		300,005,00				
ACCESS Tier III	0000	9780	722 419 00		700 110 00			•	
2015-16 One-Time COE LCAP Discretic	0000	9780	656 5at 00		rzz,413.00		angeligt - and the base of the second se	-	
Time & Attendance	0000	0476	441 508 MG	and a second	10.180,000				
Special Education JPA		02.00		and the second s	441,598.00		And the companying of the state of the		
Various Workshnn and Training		00/6	404, 440.00		404,246.00				
Sherial Schoole Tion III	0000	09/8	396,523.00		396,525.00	, , ,		<u>.</u> – .	
	0000	9780	389, 193.00		389, 193.00			· · · ·	
	0000	9780	371,100.00	-	371,100.00			i	
Classified School Employee grant	0000	9780	350,000.00		350.000.00		an tan fiy no ty an a state state traver was -		
Various Other Designated Programs	0000	9780	341,923.00		341.923.00			خېر ـ	
Information Technology Bi-Tech	0000	9780	307.000.00	and the manual second second second second	307 000 00				
Information Technology Imaging Service	0000	9780	289,656.00		280 656 00				
College and Career Readiness Consorti	0000	9780	133.272.00		133 379 00			,	
Instructional Materials Lottery	1100	9780	16 468 401 M		10,272,001	 	الا معمود معالم الله عن الله عن المعالم الله عن المعالم المعالم المعالم المعالم المعالم المعالم الم		
CTEp (ROP) Lattery	1100	0780	205 500 00		10,408,491.00	• · · •	a subscript a subscript of the subscript	. :	-7+ Meeting
College & Career Preparatory Academy	1100	9780 9780	34.787.00	former trigging programments of strong and	00.005,025				
e) Unassigned/Unappropriated				n an					
Reserve for Economic Uncertainties		9789	69,956,648.00	00'0	69.956.648.00	83 184 557 00			
Unassigned/Unappropriated Amount		0270					DD:D	00.744,184,188	18.9%
			0.0	0.01	0.00	000	000		÷

Page 3

orange County ∠' יופית טו ⊏טעכאווטו Orange County		County Sc ⁴ Unrestrict Expendit	unity Sc ⁴ [¬] ervice Fund mestrict Expendituous by Object				30 1	30 10306 0000000 Form 01
	manda i v Valoritario e v Superior V. Viloritario e Valoritaria	2017	2017-18 Estimated Actuals	1000 (1000)	and a constraint of the second s	2018-19 Budget	Noticity — majoree programping and an and a second	
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
G. ASSETS	An only of the same way we have an all way we have been stated as you want to be a state of the same state of the	and the second and a second of COURSE (CADE AND	A CANADA A C	- Ferrer		(6)	(1)	C&F
1) Cash a) in County Treasury	0110	2						
1) Fair Value Adjustment to Cash in County Treasury	9111	00.0		00.0				
b) in Banks	9120	00.0	00.0					
c) in Revolving Cash Account	9130	0.00	0.0					
d) with Fiscal Agent/Trustee	9135	0.0	0.0					
e) Collections Awaiting Deposit	9140	0000	00.0	0.00				
2) Investments	9150	0.00	00'0	0.00				
3) Accounts Receivable	9200	0.0	0.00	0.00				
4) Due from Grantor Government	9290	0.00	0.00	0.00				
5) Due from Other Funds	9310	0.00	0.00	0.00				
6) Stores	9320	0.0	0.00	0.00				
7) Prepaid Expenditures	0666	0.00	0.00	00'0				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		0.00	0.0	0.0				
H. DEFERRED OUTFLOWS OF RESOURCES			na na siya mana na	n and a factor of the second se				
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		-	0.00					
I. LIABILITIES	annua e a cuinta a cuinta a cuinta a cuinta a cuinta a cuinta cuinta cuinta cuinta cuinta cuinta cuinta cuinta	na na Angelen man ka ta kata na	na na 19 mar	A A A A A A A A A A A A A A A A A A A				
1) Accounts Payable	9500	0.00	0.00	00.0				
2) Due to Grantor Governments	9590	0.00	0.00	0.0				
3) Due to Other Funds	9610	0.00	0.00	00'0				
4) Current Loans	9640	0.00	0.00	0.00				
5) Unearned Revenue	9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES		0.00	0.00	000				
J. DEFERRED INFLOWS OF RESOURCES		To a constrained on the second of the second o	A 10/0 at the second se second second secon second second sec	and the second				
1) Deferred inflows of Resources	9690	0.00	0.00	0.0				
22) TOTAL, DEFERRED INFLOWS		0.00	0.00	100.0				
K. FUND EQUITY			a na	Benefit and the second s Second second se Second second s Second second seco				
Ending Fund Balance, June 30								
California Dept of ۲۰۰۰:ation SACS Financial F							a starter and a starter at the start	
			t 200a -				Printed: 5/24/	Printed: 5/24/2018 5:46 PM

orange county or ment or Education Orange County	County Sc ^r Unrestric Expend	Sc ^r Tervice Fund Income I Restricted antom by Object				30 1	30 10306 0000000 Form 01
	201	2017-18 Estimated Actuals		na mana mana manga da da dan dan dan mana mana mana dan dan dan dan dan dan dan dan dan	2018-19 Budget	ι δην της τουν παρητηροβουρογραφικου ματοποιού ματοποιού του του ποριοτοριατικού μετο του ολογο	
Description Assource Codes Codes	tt Unrestricted s (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col, D + E	% Diff Column
	. 0.00 .			a da gara da		And and a second s	C&F
45							
California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: fund-a (Rev 04/13/2018)		Page 5				Director E. C. CONTON F. 20 PUT	

Thent of Laucation	
Vialige County DF	Orange County

-

County Sc⁴ exite Fund Unrestrict . Restricted Expenditures by Object

6.3%	24,159,426.00	0.00
% Diff Column C&F	Total Fund col. D + E (F)	Restricted (E)
Fom 01	na na serie a na serie de la serie de s La serie de la s	2018-19 Budget

	ан түүлөө лин түүн, түрүү тайлан ан тараалаа тараалдагдардан. Ан до	201	2017-18 Estimated Actuals	5		2018-10 Budant		
Description	doc Object	cted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
			(9)	6)	(D)	(E)	(F)	C&F
Principal Apportionment State Aid - Current Year	8011	22,737,693,00	QQQ	22,737 693 00	24 1EO 126 DD	ç		
Education Protection Account State Aid - Current Year	8012	484 200 00				2010	∠4, 158,420.00	0.3%
State Aid - Prior Years	8019				455,800.00	0.0	453,800.00	-6.3%
Tax Relief Subventions Homeowners' Exemptions	RN21					00.0	0.00	0.0%
Timber Yield Tax	8022	8.00	0.00	UU. Yeejuee	00.756,056	0.00	530,537.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.0	0.00			00.00	8.00	0.0%
County & District Taxes Secured Boll Taxes					000	000	0.00	0.0 0
	8041	90,449,151.00	0.00	90,449,151.00	90,449,151.00	0.00	90,449,151.00	0.0%
	8042	2,696,181.00	0.00	2,696,181.00	2,696,181.00	00'0	2.696,181.00	0.0%
Prior Years' Taxes	8043	1,823,561.00	00.0	1,823,561.00	1,823,561.00	00.0	1,823,561.00	0.0%
Supplemental Taxes	8044	2,857,979.00	0.00	2,857,979.00	2,857,979.00	0.00	2,857,979.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	1,287.00	0.00	1.287.00	1 287 00	UU U		
Community Redevelopment Funds (SB 617/699/1992)	8047	9,266,438.00	0.00	9.266.438.00	0 266 438 00			
Penalties and Interest from Delinquent Taxes	8048	0.0	Q U				00-90-100-100 0-10-00-100	2000 0
Receipt from Co. Board of Sups.	8070	100.0	000		00.0	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081					00.0	0.00	%0:0
Other In-Lieu Taxes	8082			00.0		0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00		8 8 6 6	000	0.00	% 0:0
Subtotal, LCFF Sources LCFF Transfers	; ;	130,847,035.00	0.00	130,847,035.00	132,238,368.00	0.00	132,238,368.00	1.1%
Unrestricted LCFF Transfers - Current Year 0000	8091	(538,320.00)		(538,320,00)	1568.720.00)		100 000 B88	6 G U
Current Year All Other All Other	8091	(484,200.00)	000	(484.200.00)				
Transfers to Charter Schools in Lieu of Property Taxes	8096	574,031.00	00:0	574,031.00	574.031.00		574 031 00	% ?? ?
Property Taxes Transfers	8097	(38,413,996.00)	4,839,872.00	(33,574,124.00)	(38,413,996.00)	4.541.815.00	(33.872.181.00)	
California Dept of تعليمان معانون SACS Financial F ing Software - 2018.1.0 File: fund-a (Rev مسرام/2018)			Page 6				Printed: 5/24/2018 5:46 PM	018 5:46 PM

Printed: 5/24/2018 5:46 PM

For carcation	
วเลเษย งงนทุง อยู่เล	Orange County

l

County Schr vice Fund Unrestricter testricted Expendit y Object

	an and a subject with a discussion of the first of the space of a strength of the same space of the space of the	and and the foreign of the second	a da se a					and the second s	
			2017	2017-18 Estimated Actuals	ne ne versen versen versen in de versen v	وستركب محاصبتهم ومحاصبهم ومحاولهم فالمعامل ومحامده ومحارثهم والمحارث محامد معاليه والمحار محاميهم ومحاميهم	2018-10 D.J.L	n mar a de Vene d'anna a sanana na sanaha tanàn a taona a sana a sanaha Araba da Araba	400 - 1930
				na na mana mana mana mana mana na sa na sa na	A A A A A A A A A A A A A A A A A A A	лицийн СССергистик араар алсан ул ор адаас ал алсан а <mark>н андонын орто</mark> гон насан	196000 81-0102	"A Q in a set of the Constant of Andrews and Andrews and Andrews and Andrews and Andrews and Andrews and Andrew	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
LCFF/Revenue Limit Transfers - Prior Years		6608	00.00	0.00	0.00	0.00		(F)	С В Г С В Г С В Г
TOTAL, LCFF SOURCES FEDERAL REVENIE	NV 11		91,984,550.00	4,839.872.00	96,824,422.00	93,375,883.00	4,541,815.00	97,917,698.00	0.0%
		****							Nee 2001
Maintenance and Operations		8110	0.0	UU U	0000				
Special Education Entitlement		40+0			0000	00'0	0.00	0.00	0.0%
			100.0	1,152,469.00	1,152,469.00	0.00	1,152,469.00	1,152,469.00	0.0%
opecial cuucation Discretionary Grants		8182	0.00	479.228.00	479,228.00	0.00	482.993.00	482 993 00	700 0
Child Nutrition Programs		8220	00.0	230 000.00	230,000.00	0.0	230.000.00	230 000 00	
Donated Food Commodities		8221	0.00	0.00	00.0			2000 C	%0.0
Flood Control Funds		8270		UC C			D	0.00	0.0%
Wildlife Reserve Funds		Caca			8.0	00.0	00.0	0.00	0.0%
			n.uu	0.00	0.00	0.00	0.00	0,00	0.0%
		8281	0.00	00.00	00.00	0.00	0.00	00.0	76U U
Interagency Contracts Between LEAs		8285	19,858.00	1,473,067.00	1,492,925.00	0.00	730.000.00		0/0/0
Pass-Through Revenues from Federal Sources		8287	UC C		2 C C				%
Title I, Part A, Basic	3010	8290		3 024 702 00	00.0	0.00	0.00	0.00	%0.0
Title I, Part D, Local Delinguent		÷	and a second	הימכא"ו הכיחה	3,324,7UZ,UU		3,902,415.00	3,902,415.00	-0.6%
Programs	3025	8290		1,271,678.00	1,271,678.00		3 366 772 00	00 011 936 5	
Title II, Part A, Educator Quality	4035	8290		105,870.00	105.870.00			00,211,000,0	104.6%
Title III, Part A, Immigrant Education		~				A CONTRACTOR OF A AND A CONTRACTOR OF A CONTRACTOR AND A	000000011	00.988,811	13.3%
L. Program	4201	8290		34,00	34.00	· · · · · ·	0.00	00.0	-100,0%
									ī

47

ent or caucation	
ားကျပင္လ လူပါ။ ပုံလူ	Orange County

.units.

County Schr vivice Fund Unrestricte Restricted Expenditurer of Object

	ann an an Anna ann an Anna ann an Anna ann an Anna	alle navy by down on the set of download a fermion of the set of t	2017-	2017-18 Estimated Actuals	1996 - 1997 - 19	A por a submitted of port and the submitted of a submitted of a submitted of the submitted of the	0046-40 D.ud-ot		
		Α.	and subset of the second s		politika - A A A A A A A A A A A A A A A A A A	$a_{1},a_{2},a_{3},a_{4},a_{5$		a server a	and the second se
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
Title III, Part A, English Learner				a manufacture and a contract of the contract o	and a constraint of a constraint o		THE REAL PROPERTY AND A DESCRIPTION OF A	<u> </u>	L ぎ
Program	4203	8290		253,127.00	253,127.00		99,863.00	99,863.00	-60.5%
Public Charter Schools Grant Program (PCSGP,	4610	8290		0.00	0.00		0.00	0.00	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		551,338.00	551.338.00		414 249 DU	136 <u>960 M</u>	
Career and Technical Education	3500-3599	8290		0000	00.0	 Version 1 and a comparison of the comparison of the comparison of the comparison of the c			0/ 6 / 0
All Other Federal Revenue	All Other	8290	21,257,753.00	1.235.027.00	22 492 780 DD	15 228 430 00	1 270 6E7 00	4.6 EOO OOE OO	8/00 00
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE	4		21,277,611.00	10,676,540.00	31,954,151.00	15,228,439.00	11,891,436.00	27,119,875,00	-15.1%
Other State Apportionments					1107-1110-110-110-110-110-				
ROC/P Entitlement Prior Years	6360	B 319		0.00	0.00		000	Q	2000
Special Education Master Plan Current Year	6500	8311		000	0.0		0000		20 U
Prior Years	6500	8319		0.00	0.00	• Provide and a state of the	00.0	000	200 0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.0	0.00	%0.0
All Other State Apportionments - Prior Years	All Other	8319	00.0	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	00.0	20,560.00	20,560.00	0.00	20,560.00	20,560.00	0.0%
Mandated Costs Reimbursements		8550	1,719,954.00	00.0	1,719,954.00	811,953.00	0.00	811,953.00	-52,8%
Lottery - Unrestricted and Instructional Materials		8560	1,077,481.00	297,500.00	1,374,981.00	915,897.00	297,530.00	1,213,427.00	-11.7%
Tax Relief Subventions Restricted Levies - Other		1993 - 1993 - 2004 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 -							genetika nagonajanja n
Homeowners' Exemptions		8575	0.0	0.00	0.00	0.00	0.00	0.00	0 0%
Other Subventions/In-Lieu Taxes		8576	00.0	0.00	0.00	00,0	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	000	Q				
Active School Education and Safety (ASES)	6010	8590		158.980.00	158 980 00	8.0			0.U%
Charter School Facility Grant	6030	8590		000		-		00.400,001	0/1-1
			and the second se			· · · · · · · · · · · · · · · · · · ·		nn	0.0%

California Dept of Edmantion SACS Financial Ré File: fund-a (Rev 04,....2018)

Page 8

Printed: 5/24/2018 5:46 PM

ent of Equcation	
ပရေးမွန် ပုပ်ပျင် ပြင်	Orange County

County Schr rivice Fund Unrestrict Aestricted Expend oy Object

10 10306 0000000 Form 01	and the second sec
10306	
	and the second second second second devices on the second devices of the second s
	9 Budaet

			2017	2017-18 Estimated Actuals	ar Marian and Anna an	An and a second seco		a series and the series of the	\$
		6.e			and the second	оний на Миликии у Арлии В. У Усробника (МАУЛЛА). У Концинска и Правичание и Правичание и Правичание и Правичани	zuit-19 Blugget		ri ziko
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Drug/Alcohol/Tobacco Funds	6650, 8680, 6685, 6690, 6695	8590		018 824 00				(1)	C&F
California Clean Energy Jobs Act	6230	8590		106.374.00	106.924.00		1,055,760.00	1,055.760.00	14.9%
Career Technical Education Incentive		 ,,,,,,,,,,,,-	1.1. Provide a constraint of the state of		00.4/0,001		00'0	00.0	-100.0%
Grant Program	6387	8590		2,491,389.00	2.491.389.00				
American Indian Early Childhood Education	7210	8590		000			3,835,648.00	3,935,648,00	58.0%
Specialized Secondary	0/6/	8590				And the second	0.00	0.00	%0.0
Quality Education Investment Act	7400	8590	A control of the cont		00.0		0.00	00.0	0.0%
Common Core State Standards			er en solden en sold		3.	A CARL AND A	0.00	00'0	0.0%
Implementation	7405	8590		0.00	000		č		Internetica y A
All Other State Revenue	All Other	8590	1 472.751.00	10.424 839 00	11 807 500 00		0.00	00.00	0.0%
TOTAL, OTHER STATE REVENUE		÷				1, 104,727.00	/ 656,958.00	8,841,685.00	-25.7%
			4,270,186.00	14,418,466,00	18,688,652.00	2,912,577.00	13,127,260.00	16,039,837.00	-14.2%

49

ราน บา ธนบอสแขท	
Orange County Let	

County Schr wice Fund Unrestricte. Testricted Expendituteway Object

)			Exper	Expenditure object					Form 01
		Ben menopy or every conversion of the second s	2017	2017-18 Estimated Actuals	5	و می می دوند. در می دود. می دود. می دود. در این می در این می در این می در این می در می دود. در می دود. می دود. در ماین می دود. در می در می دود. می دود. می دود. در می می دود.	2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
OTHER LOCAL REVENUE							121	11)	ц 8 2
Other Local Revenue County and District Taxes		and and a Mr							900-000 (Constanting of Constanting of Const
Other Restricted Levies Secured Rail		8615	0.00	000	uči ci				č
Unsecured Roll		8616	0.00	0.00	0.00	00.0			%0.0
Prior Years' Taxes		8617	00'0	0:00	0.00	0.00	0.00	000	%000
Supplemental Taxes		8618	0.00	0.00	00.0	0.00	0.00	0.00	%0.0 %0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	000	000	v o			
Other		8622	00.0	0.0	00.0	0.00	0.00		%0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	270.00	1,871,043.00	1,871,313.00	0.00	1.800.000.00	1 ROD DOD DO	2 4 C-
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.0	0000	000			
Sales Sale of Equipment/Supplies		8631	0.00	0.00	00,00	0.00	0.0		%0.0 %0.0
Sale of Publications		8632	110,265.00	162,406.00	272,671.00	105.884.00	170.000.00	275 AB4 00	1 2%
Food Service Sales		8634	285,000.00	11,500.00	296,500.00	285,000,00	11.500.00	296.500.00	0/ J. 1
All Other Sales		8639	0.00	0.00	0.0	0.00	0.00	00.0	0.0%
Leases and Rentals		8650	5,066.00	00.00	5,066.00	5,000.00	0.00	5,000,00	-1.3%
Interest		8660	2,044,608.00	00.0	2.044,608.00	2,045,000.00	0.00	2,045,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.0	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.0	0.00	000	70 U
Non-Resident Students		8672	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	7,417,499.00	31,541,487.00	38,958,986,00	7,627,279.00	34,458,198.00	42 085,477.00	8.0%
G Mittigation/Developer Fees		8681	0,00	0.00	0.00	0.00	0.00	0.0	0.0%
O All Other Fees and Contracts		8689	2,924,270.00	246,290.00	3.170,560.00	2,830,586.00	237,580.00	3,068,166.00	-3.2%
Other Local Revenue Plus: Misc Funds Non-LCFF						huune			
California Dept of المستقطمة المستقطمة المستقطمة المستقطمة المستقطع المستقطع المستقطعة (Software - 2018, 1.0 File: fund-a (Rev ممريد/2018)				Paue 10			-		
				•					

PUT OT EQUCATION	
Alan Vuuliy Lep.	Orange County

vice Fund lestricted by Object County Schr Unrestricter Expendi

7.0% 0.0% 8.4% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% % Diff Column C& F 0.0 0.00 0.0 0.00 0.00 0.00 0,00 0.00 0.00 0.00 92,253 201.00 6,974,000,00 35,427,800.00 254,987.00 20,387.00 0.00 Total Fund col. D + E (F) 0.00 0.0 0.00 0.0 3,748,839,00 80 0.0 0.00 0.0 44,710,287.00 4,263,783.00 0.00 20,387.00 0.0 0.0 0.00 2018-19 Budgel Restricted (E) 1 0.00 0.0 0.00 0.00 0.00 47,542,914.00 2,710,217.00 31,678,961.00 254,987.00 800 Unrestricted 9 0.0 0.00 0.00 0.0 0;0 0.00 0.0 0.00 6,434,112.00 33,109,705.00 254,987.00 20,387.00 0.0 0.0 0.00 86,438,895.00 Total Fund col. A + B (C) 2017-18 Estimated Actuals 0.00 0.0 0.00 00.0 0.0 0.0 0.00 0.0 0.00 3,661,743.00 20,387.00 0.0 0.0 3,499,895.00 41,014,751.00 0.0 Restricted (B) 0.00 29.609,810.00 0.00 2,772,369.00 0.0 0.0 0.0 8.0 254,987.00 45,424,144.00 Unrestricted 3 8781-8783 Object Codes 8710 8699 8799 8691 8697 8791 8792 8793 8791 8792 8793 8791 8792 8793 Resource Codes All Other All Other All Other 6500 6360 6360 6360 6500 6500 All Other Transfers In from All Others Special Education SELPA Transfers From Districts or Charter Schools From Districts or Charter Schools Other Transfers of Apportionments From Districts or Charter Schools TOTAL, OTHER LOCAL REVENUE Pass-Through Revenues From Transfers of Apportionments All Other Local Revenue From County Offices From County Offices From County Offices (50%) Adjustment All Other Transfers In ROC/P Transfers Local Sources From JPAs From JPAs From JPAs Description Tuition

Page 11



70,949,629.00

162,956,491.00

ł

÷

TOTAL, REVENUES

-0.2%

233,330,611.00

74.270,798.00

6 7%

orange county or ent or coucation Orange County		County Schr Unrestricte Expenditu.	chr wrice Fund ste Restricted ditureray Object) 81 or	10 10306 000000 Form 01
		2017	2017-18 Estimated Actuals	6		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	S Diff Column
CERTIFICATED SALARIES				st de la companya de	an unit of the second	n mener have based of the of t		5
Certificated Teachers' Salaries	1100	26,764,285.00	9,602,798.00	36,367,083.00	20,992,791.00	9.705.238.00	30.698.029.00	.15.8%
Certificated Pupil Support Salaries	1200	522,266.00	2,444,938.00	2,967,204.00	591,752,00	2.430.155.00	3.021.907.00	1 8%
Certificated Supervisors' and Administrators' Salaries	1300	8,086,430.00	4,032,354.00	12,118,784,00	8,706,165.00	4,617,046.00	13.323.211.00	%6 6
Other Certificated Salaries	1900	191,964.00	2,394,992.00	2,586,956.00	168,843.00	2,465,960.00	2.634.803.00	1.8%
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES	¢, ε , μφ, ε ποτιε	35,564,945.00	18,475,082.00	54,040,027,00	30,459,551.00	19,218,399.00	49,677,950.00	-8.1%
Classified Instructional Salaries	2100	2,948,670.00	9,784,920.00	12,733,590,00	3,035,957.00	10.074.112.00	13.110.069.00	3.0%
Classified Support Salaries	2200	1,606,358.00	2,700,272.00	4,306,630.00	1,586,328.00	2,690,029.00	4,276,357.00	-0.7%
Classified Supervisors' and Administrators' Salaries	2300	16,988,081.00	5,581,609.00	22,569,690.00	18,313,668.00	5,122,990.00	23,436,658,00	3.8%
Clerical, Technical and Office Salaries	2400	11,788,822.00	3,697,707.00	15,486,529.00	11,957,106.00	3,703,979.00	15.661,085.00	1.1%
Other Classified Salaries	5300	163,406.00	426,267.00	589,673.00	145,792.00	400,457.00	546,249,00	-7.4%
TOTAL, CLASSIFIED SALARIES		33,495,337.00	22,190,775.00	55,686,112.00	35,038,851.00	21,991,567.00	57,030,418.00	2.4%
				valisi-sol-arite				ny ma langang y
STRS	3101-3102	5,017,511.00	7,632,878.00	12,650.389.00	4,665,110.00	B,345,296,00	13,010,406.00	2.8%
PERS	3201-3202	5,314,294,00	3,476,507.00	8,790,801.00	6,039,959.00	3,921,357.00	10,021,316.00	14.0%
OASDI/Medicare/Atternative	3301-3302	1 092,349.00	670,553.00	1,762,902.00	988,879.00	630,229.00	1,619,108.00	-8.2%
Health and Welfare Benefits	3401-3402	12,009,121.00	8,567,770.00	20,576,891.00	13,106,928.00	9,750,280.00	22,857,208.00	11.1%
Unemployment insurance	3501-3502	35,958.00	21,384.00	57,342.00	32,536.00	20,690.00	53,226.00	-7.2%
Workers' Compensation	3601-3602	1.218,863.00	726,263.00	1,945,126.00	1,112,657.00	702,851.00	1.815,508.00	-6.7%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	00.00	0.00	00.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	74,555.00	66,235.00	140,790.00	71,458.00	66,047.00	137.505.00	-2.3%
TOTAL, EMPLOYEE BENEFITS		24,762,651.00	21,161,590.00	45,924,241.00	26,077,527.00	23,436,750.00	49.514.277.00	7.8%
BOOKS AND SUPPLIES				angeneens yn reana	»	¥ç		
Copproved Textbooks and Core Curricula Materials	4100	85,653.00	2,865.00	88,518.00	320.010.00	19,626.00	339,636.00	283.7%
Books and Other Reference Materials	4200	102.394.00	61,421.00	163,815.00	106,507.00	86,970.00	193,477.00	18.1%
Materials and Supplies	4300	3,613,533.00	1,171,445.00	4,784,978.00	7,850,921.00	6,622,325.00	14,473,246.00	202.5%
California Dept of Parion SACS Financial Ray ug Software - 2018.1.0 File: fund-a (Rev ୦୫୯୦/2018)			Page 12				Printed: 5/24/2018 5:46 PM	018 5:46 PM

Ĺ

County Schr Avice Fund Unrestricte Aestricted Expendi by Object

Description Resource Codes O Noncapitalized Equipment Resource Codes O Food TOTAL. BOOKS AND SUPPLIES TOTAL. BOOKS AND SUPPLIES Services AND OTHER OPERATING EXPENDITURES Subagreements for Services Subagreements for Services Travel and Conferences Dues and Memberships Insurance Insurance 540 Operations and Housekeeping Services	Object							
	Codes	Unrestricted (A)	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
	4400	633,264.00	256.609.00	880 873 00	200 000 00	(E)	(F)	C & F
	002.8					308,626.00	700,662.00	-21.3%
	3	00.00/122	319,900.00	541,600.00	249,000.00	363,000.00	612,000.00	13.0%
		4,656,544.00	1,812,240.00	6,468,784,00	8,918,474.00	7,400,547.00	16.319,021.00	152.3%
	5100	4,152,469.00	19,103,143,00	23,255,612.00	4.611.000.00	401 R35 00	0 400 00F 0	, F
	5200	1,216,548.00	1,083,562,00	2.300.110.00	1 357 686 DD	833 11E 00	0,102,022,00	-/8.1%
	5300	281,014.00	39.591.00	320,605.00	301.179.00	15 007 00	2,190,801.00 316.106.00	-4.8%
	5400 - 5450	350,000.00	0.00	350.000.00	350 000 00		319,186.0U	-1.4%
	5500	995,743,00	230.711.00	1 226 454 00			00.000,000	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	8 243 371 00	1 588 006 00			242,811.00	1,197,702,00	-2.3%
Transfers of Direct Costs	5710	(309,152.00)	309.152.00	000	8,334,045.00	765,472.00	9,159,517.00	-6.8%
Transfers of Direct Costs - Interfund	5750	(346.105.00)	0.00	(346,105.00)	(268,245 00)	00.046,116	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	8,582,102.00	3,808,228,00	12,390,330.00	10.274.731.00	3 359 458 00	(ZB&,245.0U)	-22.5%
Communications	5900	844,291.00	163,243.00	1,007.534.00	B04 952 00	166 224 M	00.000,100,000	0.U/0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	· · · · · · · · · · · · · · · · · · ·	24,010,281.00	26,325,666.00	50,335,947.00	26,468,699.00	6,185,572.00	32,654,271,00	-3.6% -35.1%

53

ent of Education	
Urange County De-	Orange County

Pestricted County Sch Unrestricte Evenditue

The second s			Exper	Expenditures by Object				1 + www.eff.	Form UI
	an minimum ya mana wa kata kata na kata na kata kata kata ka		2017	2017-18 Estimated Actuals			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 (E)	% Diff Column C & F
CAPITAL OUTLAY				A for the first of	under δαλαγγατική παραγγατική την από την από Την από την από				
Land		6100	14,664.00	00.0	14,664.00	10,000.00	0.0	10.000.00	-31.8%
Land improvements		6170	0.00	0.00	0.00	0.0	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,000.00	0.00	6,000,00	10,000.00	0.00	10,000.00	66.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	000	0.00	0.00	0.0	0.00	QO	740 0
Equipment		6400	1,715,154.00	3,000.00	1,718,154.00	3,437,701.00	42,755.00	3.480.456.00	102.6%
Equipment Replacement		6500	145,959.00	0.00	145,959.00	62,000.00	5.000.00	67.000.00	-54 1%
TOTAL, CAPITAL OUTLAY			1,881,777.00	3,000.00	1,884,777.00	3,519,701.00	47,755.00	3,567,456.00	89.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)	Costs)								ang anton ang ang ang ang ang ang ang ang
Tuition Tuition for Instruction Under Interdistrict Attendance Arreaments		7140	- 1 60 2 50 2 50						n denneg (denn t∳rr t rr) 97446
State Special Schools		7130	0.00	0.00	00.0	809,379,00	1,022 219.00	1.831,598.00	-28.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141		0.00				8 2	%
Payments to County Offices		7142	0.0	0.00	0.00	00.0			
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.0	0.00	0.00	000	000		%0.0
To County Offices		7212	0.00	0.00	0,00	0.00	0.0	000	%0 U
To JPAs		7213	0.00	0.00	0.00	0.00	0.0	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	ments 6500	7221		00:0	0.00		0.00		0.0%
To County Offices	6500	7222		0.00	0.0		0.00	0000	0.0%
To JPAs	6500	7223		0.0	000		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00	in and a second s	0.00	0000	0.0%
To County Offices	6360	7222	Comparison of the manufacture	0.00	0.00		0.00	0.00	0.0%
5 To JPAs	6360	7223		0.00	00.00		00.0	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	00.0	0.00	0.0%
All Other Transfers		7281-7283	21,369,436.00	0.00	21,369,436.00	14,014,411.00	0.00	14,014,411.00	-34.4%
California Dept of Cation SACS Financial R ng Software - 2018.1.0 File: fund-a (Rev 04, 13/2018)				Page 14				Printed: 5/24/2018 5:46 PM	018 5:46 PM

Yent of Equcation	
	(
È	
County	County
Clarige	Orange

County Sch inice Fund Unrestricte Restricted Expende by Object

	And a state of the	The second s					and the second se	
		2017-	2017-18 Estimated Actuals	5		2018-19 Budget	And the second	7.000
Description Resource Codes	Object Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B	icted	Restricted	Total Fund col. D + E	% Diff Column
All Other Transfers Out to All Others	7299	00'0	399,092.00	399,092.00	0.00	(E) 217.575.00	(F) 247 575 00	C&F
Debt Service Debt Service - Interest	7438	1,186.00	0000	1.186.00				8 2 7
Other Debt Service - Principal	7439	4,445.00	0.0	4.445.00	44500	000	1,186.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	-	22.558,193.00	1,760,515.00	24,318,708.00	14,829,421.00	1,239,794.00	4,445.00 16,069,215.00	0.0% -33.9%
Transfers of Indirect Costs	7310	(6.057,014.00)	6,057,014.00	0.0	(6,432,125.00)	6,432,125,00	0.00	4447
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	7350 S	(2,0 <u>93,776.00)</u> (8,150,790.00)	0.00 6.057.014.00	(2.093,776.00) (2.093.776.00)	(2,100,364.00) (8,532,450,00)	0.00	(2,100,364.00)	;
TOTAL, EXPENDITURES	44 	138,778,938.00	97,785,882.00	236,564,820.00	136,779,735.00	85,952,509.00	(2,100,364.00) 222.732,244.00	0.3% -5.8%

55

Cutto - control - control

יפווו טו במתכמנוסח	
ပရေးမြင် ပပယၤန် ပဗ	Orange County

County Sch nice Fund Unrestricte Restricted Expenditures by Object

			Expe	Expenditures by Object				, and the second	
			201	2017-18 Estimated Actuals		na vez namena za namena mana mana na na na da da Andreio (na Vez rebeje rebene) na sere na sere da Andreio (na Na na	2018-19 Budget	and a second	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	S Diff Column
INTERFUND TRANSFERS		New york manage in the sum parameter with the parameter w		ne o construir de la construir e construir de la construir e construir de la construir de la construir de la co	and the second se	 2	<u>ا</u> و	100	2 2
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.0	0.00	0.00	0.00	0.00	00.0	~U U
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.0	0.00	0.0	
(a) TOTAL, INTERFUND TRANSFERS IN			00.0	0.00	0.00	0.00	0.0	00.0	
INTERFUND TRANSFERS OUT				•			•		- k
To: Child Development Fund		7611	246,089,00	0.00	246,089.00	248.666.00	000	248 666 00	1
To: Special Reserve Fund		7612	0.00	0.0	0.0	0.00	0.00		
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.0	UU U		QU C		
To: Cafeteria Fund		7616	0.00	00.00	0.00			0.00	
Other Authorized Interfund Transfers Out		7619	0.0	980,735,00	980.735.00		000 745 00 P	00.0 050 736 00	
(b) TOTAL, INTERFUND TRANSFERS OUT			246.089.00	980.735.00	1 226 824 00	248 666 00	080 735 00		8
OTHER SOURCES/USES		:	· · · · · · · · · · · · · · · · · · ·	······································		200000	00.001.000	00.104,822,1	0.2%
SOURCES State Apportionments Ernergency Apportionments		8931	00.0	0.00		0.0	0.00	00.0	ξ. Ο
Proceeds					27.29.mee	÷.	All Andrews Transformer Transformer Contractions of the Andrews Contraction	•. •	
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	00'0	0:00	0.00	0.00	0000	00.0	Х О С
Other Sources County School Bldg Aid		8961	0.00	000	0.00	0.00	0.00	00.0	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	000	
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	000	00.0	0.00	0.00	0.00	OUO	
Proceeds from Capital Leases		8972	00.0	0.00	0.00	0.00	0.00	0.0	-
Proceeds from Lease Revenue Bonds		8973	00'0	00.00	0.00	00'0	0.00	0.00	
All Other Financing Sources		6268	0.00	0.00	0.00	0.00	0.00	0.00	
Services Sources	-		00.0	0.00	0.00	0.00	0.00	0.00	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0:00	0.00	0.00	0.00	0.00	0.0	0.0%
Camping Dept 01 F - 1001 SACS Financial Rí ig Software - 2018.1.0 File: fund-a (Rev 04/10/2018)				Page 16				Printed: 5/24/2018 5:46 PM	2018 5:46 PN

Yent of Education	
Vialige county Ler	Orange County

County Sch Wice Fund Unrestrict Restricted Expend by Object

			2017-	2017-18 Estimated Actuals	6	N Dr. Ale majora para para pala pangan pangan mangan di pangan pangan pangan pangan pangan pangan pangan pangan	2018-19 Rurinet	and the second	a de la companya de l
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
All Other Financing Uses		7699	0.00	00.0	00'0	00.0		(E)	C&F
(d) TOTAL, USES CONTRIBUTIONS		:	00'0	0.00	0.00	0.00	0.00	000	0.0%
Contributions from Unrestricted Revenues		8980	(2.207,400.00)	2,207,400.00	CO	13 300 623 00V			
Contributions from Restricted Revenues		0668	(8.907.524.00)	B 907 524 00		inn contant	3,308,033,00	00.0	%0.0
(e) TOTAL, CONTRIBUTIONS	;		(11,114,924.00)	11,114,924,00		(12,670,242,00)	9,370,610.00	0.00	%0.0
TOTAL, OTHER FINANCING SOURCES/USES	Ŋ				2	100.0421210121	12,0/9,243.00		%0.0
(a - b + c - d + e)	ada badan yang kutu yang kutu yang baga yang kutu y	de de son august ann de son anders de son de son august de son de so	(11.361.013.00)	10.134.189.00	(1,226,824.00)	(12 927 909 00)	11 608 EVB V0		

57

LICENTRATION IN SERVICE	
viange vuuny ver	Orange County

- Anna

County Schr arvice Fund Unrestricte Restricted Expenditureway Function

- Andrews

			2017	2017-18 Estimated Actual	ß		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
A. REVENUES			the of the Vertification of the Annual An	- conflicted with the second se	of contrasts of the second		and and a second final second s	19. 4 4 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
1) LCFF Sources		8010-8099	91,984,550.00	4,839,872.00	96,824,422.00	93,375,883.00	4.541.815.00	97 917 698 MD	1 10
2) Federal Revenue		8100-8299	21,277,611.00	10,676,540.00	31,954,151.00	15.228.439.00	11.891.436.00	27 110 B75 00	2
3) Other State Revenue		8300-8599	4,270,186.00	14,418,466.00	18.688.652.00	2 912 577 DD	13 127 260 00	16 030 837 00	ov 1.01-
4) Other Local Revenue		8600-8799	45,424,144.00	41,014,751,00	86.438.895 00	47 542 914 00	A4 710 387 00		14.670
5) TOTAL, REVENUES			162,956,491.00	70,949,629,00	233.906.120.00	159 050 813 00		92,233,201,00	0.7%
B. EXPENDITURES (Objects 1000-7999)				and of the second se	and and a many of the part of		00.00.20.20.10.	00.110,000,002	%Z'N-
1) Instruction	1000-1999		40,586,704.00	27.925,465.00	68,512,169.00	40,096 167.00	32.020.074 D0	72 116 241 00	790 7
2) Instruction - Related Services	2000-2999	i	39,426,574.00	48,821,887.00	88,248,461.00	42.011.920.00	32.473.996.00	74 485 916 00	14.6%
3) Pupil Services	3000-3999		6,437,806.00	11,726,380.00	18,164,186.00	6,751,627,00	12.266.334.00	19.017 961 00	797 8
4) Ancillary Services	4000-4999		0.00	00.00	0.00	0.00	0.00	00.0	~~~ 0 ~~ 0
5) Community Services	5000-5999		00.0	00.0	0.00	0,0	0.00		0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00		2000 2000
7) General Administration	6662-0002		18,949,466.00	6,057,014.00	25,006,480.00	22,084,059.00	6.432,125.00	28,516,184.00	14 0%
8) Plant Services	8000-8999		10,820,195.00	1,494,621.00	12,314,816.00	11,006,541.00	1,520,186.00	12.526.727.00	1 7%
9) Other Outgo	6666-0006	Except 7600-7699	22,558,193.00	1,760,515,00	24,318,708.00	14.829.421.00	1 239 794 00	18 060 215 00	100 C.E.
10) TOTAL, EXPENDITURES			138,778,938.00	97,785,882,00	236.564.820.00	136 779 735 00		222 722 245 00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	(24,177,553.00	(26.836.253.00)	(2 658 700 00)	22 2R0 N7R NU			
D. OTHER FINANCING SOURCES/USES				and the second			1001117100/117	00.100.000.01	0.0.0
 Interfund Transfers Transfers In 		RUND.ROSO	ç						
b) Transfers Out		7600-7629	246.089.00	GR0 735 00	0.00	0,00	0.00	0.00	0.0%
2) Other Sources/Uses					112201023-000	749,000,00	nn'oc'l'nos	1,223,401.00	%2.0
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
b) Uses		7630-7699	00'0	0.00	0.00	0.00	0.00	0.00	%0.0
Contributions		8980-8999	(11 114,924.00)	11,114,924.00	0.00	(12.679.243.00)	12,679,243.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	SES		(11,361,013.00)	10,134,189.00	(1.226 824.00)	112 927 909 001	11 608 508 00		200

California Dept of E-mation SACS Financial R 05 Software - 2018.1.0 File: fund-a (Rev 02.....2018)

Printed: 5/24/2018 5:46 PM

שורטו במתימוטוו.	
٦ ٩ (y. **•
Drange County County	
Drange (

County Sch avice Fund Unrestricte Restricted Expendit y Function

			2017	2017-18 Estimated Actuals	5	an ann an a'		1 Director beine Disease as a sub-state of the second state of	An open state of the second
			THE PERSON NAMES OF THE PERSON		-	And a subset of the second	2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			00 07 1 0 70 07			[]	(E)	(F)	С. & Т
F. FUND BALANCE, RESERVES	An an analysis of the state of		12,010,040,010,21	(16,/ <u>02,064.00)</u>	(3.885,524.00)	9,352,169.00	16,797.00	9,368,966,00	-341.1%
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	115,299,304.00	45,938,807.00	161.238.111.00	108 115 BAA 00			
b) Audit Adjustments		6793	0.00	00.0		00.940/011 (07)	<54.230,743.00	157,352,587.00	-2.4%
c) As of July 1 - Audited (F1a + F1b)		L	115.299.304 00			n.uu	0.00	00.0	0.0%
d) Other Restatements		9795			00.111,862,101	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%
e) Adjusted Beginning Balance (E1c + E1d)		8		n	00.00	0.00	0.00	0.00	0.0%
			115,299,304.00	45,938,807,00	161,238,111,00	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%
c, cruing paratice, June Ju (E + F16)			128,115,844.00	29,236,743.00	157 352,587.00	137,468,013.00	29,253,540.00	166.721.553.00	A 0%
Components of Ending Fund Balance a) Nonspendable		191 - F - F - Family		dampi +∑d *Ant βrinn					2
Revolving Cash		9711	70,000.00	0.00	70,000.00	70.000.00			ł
Stores		9712	0.00	0.00				י מימייחה	0.0%
Prepaid Items		9713	0.00	UUU			00.0	00.0	0.0%
All Others		9719	00.0				0.00	0.00	0.0%
b) Restricted		0740				0,00	0.00	0.00	0.0%
c) Committed				29,236,743.00	29,236,743.00	00'0	29,253,540.00	29,253,540.00	0.1%
Stabilization Arrangements		9750	0.00	0.00	000				
Other Commitments (by Resource/Object)		9760	00.0				00.0	0.00	0.0%
d) Assigned		2. <u> </u>		000	0,00	0.00	000	0.00	0.0%
Other Assignments (by Resource/Object)		9780	58.089.196.00	000	E0 000 100 00				***************
ACCESS LCFF/LCAP Priorities	0000	9780			00'08' 800'00	54,213,456.00	0.00	54,213,456.00	-6.7%
Mandated Costs	0000	9780	and the second sec		- 1 00000	a,410,000.00	6	9,416,086.00	
ACCESS	0000	9780	- · · · · · · · · · · · · · · · · · · ·			0,749,853.UU	8	8,749,853.00	
OCDE ERATE	0000	9780	and a second		· · · · · · · · · · · · · · · · · · ·	5,175,107.00	5,	5,175,107.00	
2015-16 One-Time Discretionary Fundir	0000	9780				3,030,500.00	3(3,030,500.00	
Medical Administrative Activities (MAA)	0000	07BD		111 - 1 year a san a		2,367,106.00	2.5	2,367,106.00	
CTEp (ROP) Tier III	0000	97RD			,	1,686,211.00	1,6	1,686,211.00	
Reserve for Outdated Checks	0000	9780				955,310.00	<u> 6</u> 2	955,310,00	
EISS Workshops	0000	9780			1	953,906.00	<u> </u>	953,906.00	(
Time & Attendance	0000	0780	The second			694,821.00	69	694,821.00	
ACCESS-CHEP	0000	9780				450, 195.00	46	460, 196.00	
Various Workshops and Trainings	0000	9780				3/1,100.00	37	371,100.00	
California Dont of Education			ren - ge - general - renerale - denome	and the second se		00.402.00	36	368,469.00	

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: fund-a (Rev 02/21/2018)

Printed' 5/24/2018 5.46 DM

4

orarige county uer vent or Education Orange County

)

County Sch vivice Fund Unrestricte Restricted Expenditures-oy Function

				201	2017-18 Estimated Actuals	als		2018-19 Budget	Analysis of the Annual Statement of the Annual Statement of Annual Annual Statement of Annual Statement of the	
Desc	Description	Eurodian Cadaa	Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
	CECE Tion II		Codes	(A)	(B)	(C)	(0)	(E)	(F)	ц Ч Ч
		0000	08/6				349,967.00		349,967.00	(1996), and 1
,	IIIUIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	0000	9780				330,453.00		330.453.00	
<u>8</u> -	2015-16 One-Time COE LCAP Discretic	0000	9780	· · · · ·			322.983.00	And a summary service and a service of the service of t	322 083 00	
	College & Career Preparatory Academy	0000	9780				317.997.00	and an and the second	217 007 00	
*****	Information Tehcnology Bi-Tech	0000	9780				307 000 00	a management of the state of the submotion of the state of the	00.000.000	
	Special Schools Tier III	0000	9780				255 RAF AA	neers a stranger gerner of the rest in a stranger <u>and the rest of the rest of the rest</u>	30/,000.00	
	Special Education JPA	0000	9780		n en	a second and the second second second	200 410 00	ny vy prvod najbaniky na server viteta a na odrana a na do a na serve y menya. Angelek kana ser	UD.CU8,CC2	
********	College and Career Readiness Consorti	0000	9780	······································	and a second		10.014.002	 Second contractions of the second contraction of the second s second second se second second s second second s second second se	238,413.00	
comercel	Instructional Materials Lottery	1100	9780		A second s		133,212.00	на наради у селоторије сједије селотори на сара селотори (у селоторија) и сумарања у макала	133,272.00	
	CTEp (ROP) Lottery	1100	9780	- -	The second s	!	270 200 00	та на претисти на претисти на предости на претисти на конструкт с претисто и претисто на претисти на претисти н	17,349,601.00	
10.000 (10.000)	ACCESS LCFF/LCAP Priorities	0000	9780	12,261,777.00		12.261.777.00	nonnen	ramatika ina manana ana amin'ny fisiana amin'ny fisiana amin'ny fisiana amin'ny fisiana amin'ny fisiana amin'ny	3/3,300.00	
/destandared	Mandated Costs	0000	9780	7.967.563.00	 Construction of the state of th	7 057 563 00	-	ra provincia de con terra de construição de construição de sector de sector de sector de sector de sector de se	-	
halannan kurb	ACCESS	0000	9780	6.322.814.00	and a second standard of the second standard standard with summaries of whereas a standard standard standard st	6.322 814.00		na na se a na n		
a	2015-16 One-Time Discretionary Fundir	0000	9780	2,953,916.00	A set of common of the common of	2 953 916 00		na serie e martina a constructione e a la desarra de martina de la serie de la desarra de la serie de la serie		
	OCDE ERATE	0000	9780	2,912,000.00		2.912.000.00		a anna an ta' ba a su' ta' Allith banan ann ai lte an an air a' d hanna <mark>an ann an an an ann an an ann an an an</mark> a		- 26 92192040
	Medical Administrative Activities (MAA)	0000	9780	1,280,886.00	a liste and the second s	1 280 886 00		Non-important and a second and an experimental second sec second second sec		
	CTEp (ROP) Tier III	0000	9780	990,938,00		00.938.00		and an and a second		
	Reserve for Outdated Checks	0000	9780	903,906.00		903.906.00		o de anno esta de la compañía de sec		
	EISS Workshops	0000	9780	793,095.00	n and a second and a second and a second and a second a s	793.095.00		And and the second s		*******
_,	ACCESS Tier III	0000	9780	722,419.00		722,419,00		. We always a second		
	2015-16 One-Time COE LCAP Discretic	0000	9780	656,591.00		656,591.00		2 Manual Pro May 1 million and a static static provide a static sta static static st		~2
	Time & Attendance	0000	9780	441,598.00		441,598.00	÷	ويعتبر والمحافظ والمحاور والمسارك والمحافظ والمحافظ والمحافية والمحافظ والمحافظ والمحاف المحافظ والمحاف	- :	ingiliyi Juun
or an a n the second	Special Education JPA	0000	9780	404,246.00		404.246.00	-		-	- (
	Various Workshop and Trainings	0000	9780	396,525.00		396.525.00	-	A A - Print of a first of the second s		
an space of the second	Special SchoolsTier III	0000	9780	389, 193.00	 The subsymmetry of the subsystem is a structure of the subsystem is a subsystem of the subsystem is a structure o	389,193.00	The state of the s	na se a se	·	
****	ACCESS-CHEP	0000	9780	371,100.00	 Conversion of the second se second second se	371,100.00		An other states and the second states and the second states and the second states and the second states and the		
	Classified School Employee grant	0000	9780	350,000.00		350,000.00		The sum of the second construction of the second	:	
	Various Other Designated Programs	0000	9780	341,923.00		341,923.00	- 1	- NAMES AND		
	Information Technology Bi-Tech	0000	9780	307,000.00		307,000.00		A MAN -		
	Information Technology Imaging Service	0000	9780	289,656.00		289,656.00		A REAL PROPERTY OF A REA		
	College and Career Readiness Consorti	0000	9780	133,272.00		133,272.00	₩~~~~ 	A THE REAL PROPERTY OF A THE REAL PROPE		
	Instructional Materials Lotteny	1100	9780	16,468,491.00		16.468,491.00)	
	CTEp (ROP) Lottery	1100	9780	395,500.00	- 4	395,500.00		and and a definition of the second field of the second field of the second second second second second second s		
	College & Career Preparatory Academy	1100	9780	34,787.00		34,787.00		And a second	!	
-	e) Unassigned/Unappropriated					• • • • • • • • • • • • • • • • • • •				
.60	Reserve for Economic Uncertainties		9789	69,956,648.00	0.00	69.956.648.00	83.184 557 00		03 101 EE7 00	0
)	Unassigned/Unappropriated Amount		0679	000					00.100,601,60	0.2%
	and a province of the state of	a na managaman ng mangang na na ng na ng	the second se			100.0	00.00	0.00	0.00	0.0%

California Dept of F ation SACS Financial R ig Software - 2018.1.0 File: fund-a (Rev 02zc1/2018)

Printed: 5/24/2018 5:46 PM

Orange County Department of Education Orange County

July Udget County School Service Fund Exhibit: Restricted Balance Detail

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	62 57A 00	01 05
6230	California Clean Energy Jobs Act		00.702,700
6300	Lottery: Instructional Materials		
6500	Special Education		1,617,801.00
6512	Special Ed: Mental Health Services	00.342.00 32.076.00	1,141,867.00
7338	College Readiness Block Grant	00,00,000 041 000 00	2,791.00
7810	Other Restricted State	2 47 475 00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	13.529.875.00	020,2/8.UU 16 675 136 00
9010	Other Restricted Local	9,386,766.00	9,105,410.00
Total, Restricted Balance	sted Balance	29.236,743.00	29,253,540.00

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: fund-a (Rev 04/06/2011)

Printed: 5/24/2018 5:46 PM

(

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

	DESCRIPTION	2016-17 Unaudited <u>Actuals</u>	2017-18 Estimated Actuals Budget	2018-19 Adopted <u>Budget</u>	2019-20 Projected <u>Budget</u>	2020-21 Projected <u>Budget</u>
<u>A.</u>	LCFF/Revenue Limit Sources Federal Revenues Other State Revenues Other Local Revenue Other Transfers	91,305,441 22,795,849 39,079,394 55,412,768 29,980,111	96,824,422 31,954,151 18,688,652 56,829,085 29,609,810	97,917,698 27,119,875 16,039,837 60,574,240 31,678,961	98,289,646 27,119,875 16,350,915 61,202,614 31,678,961	98,707,302 27,119,875 16,682,402 62,363,468 31,678,961
	TOTAL REVENUES	238,573,564	233,906,120	233,330,611	234,642,011	236,552,008
<u>B.</u>	EXPENDITURES Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services,Other Oper. Exps Capital Outlay Other Outgo Program Reductions TOTAL EXPENDITURES	53,130,344 54,180,353 42,469,481 6,623,776 37,014,901 994,945 12,516,654 206,930,454	54,040,027 55,686,112 45,924,241 6,468,784 50,335,947 1,884,777 22,224,932 236,564,820	49,677,950 57,030,418 49,514,277 16,319,021 32,654,271 3,567,456 13,968,851 222,732,244	52,098,931 58,977,030 54,500,508 11,494,314 31,036,743 3,529,701 12,840,826 (4,466,122) 220,011,931	54,693,480 61,050,533 57,961,197 11,086,483 31,677,500 3,529,701 12,807,617 (4,171,374) 228,635,137
<u>C.</u>	EXCESS (DEFICIENCY)	31,643,110	(2,658,700)	10,598,367	14,630,080	7,916,871
<u>D.</u>	OTHER SOURCES/USES				,	
	Interfund Transfers In - Spec Reserve Interfund Transfers In - Other Interfund Transfers Out - Child Care Fund Interfund Trfs Out - Special Reserve Fd Interfund Trfs Out - State School Bld Fd Interfund Trfs Out - Def. Maint Interfund Trfs Out - Other	0 89,153 205,592 0 0 0 0	0 0 246,089 0 0 0 980,735	0 0 248,666 0 0 0 980,735	0 0 269,111 0 0 0 980,735	0 0 273,845 0 0 980,735

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

<u>D.</u>	DESCRIPTION	2016-17 Unaudited <u>Actuals</u>	2017-18 Estimated Actuals <u>Budget</u>	2018-19 Adopted <u>Budget</u>	2019-20 Projected <u>Budget</u>	2020-21 Projected <u>Budget</u>
	Other Sources - Other Contributions to Restricted Programs	0 (0)	0 0	0 0	0 (1,162,812)	0 (1,223,783)
	Total Other Sources/Uses	(116,440)	(1,226,824)	(1,229,401)	(2,412,658)	(2,478,363)
<u>E.</u>	NET INCREASE (DECREASE)	31,526,670	(3,885,524)	9,368,966	12,217,422	5,438,508
<u>F.</u>	FUND BALANCE Beginning Balance, July 1, Audit Adjustments/Restatements Net Beginning Balance	129,711,441 0 1 29,711,441	161,238,111 0 1 61,238,111	157,352,587 0 157,352,587	166,721,553 0 1 66,721,553	178,938,975 0 178,938,975
	Ending Balance, June 30,	<u>161,238,111</u>	<u>157,352,587</u>	<u>166.721.553</u>	<u>178,938,975</u>	184.377.483
	Components of Ending Fund Balance Revolving Cash Stores Legally Restricted Board Designated	70,000 0 45,938,807	70,000 0 29,236,743	70,000 0 29,253,540	70,000 0 31,667,598	70,000 0 33,956,225
<i>**</i> ,	Designated Amounts	68,891,979	58,089,196	54,213,456	46,366,817	34,148,234
	Economic Uncertainties	46,337,325	69,956,648	83,184,557	100,834,559	116,203,025
	Undesignated Amounts	0	0	0	0	(0)

Second Second

.....

Orange County Department of Education 2018-19 Adopted Budget June 20, 2018

Criteria and Standards Review Summary Explanation if Criteria are Not Met

1a Average Daily Attendance (ADA) - County Operations Grant

Projected County Office Average Daily Attendance (ADA) is not meeting the historical growth in ADA due to the changes in our the student population and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

1b Average Daily Attendance (ADA) - County Programs

Projected Average Daily Attendance (ADA) for County Office Projected County Operated Programs is not meeting the historical standard due to the changes in the student population of the County Funded Charter School ADA. The County Funded Charter has been in operation since 2015-16 and anticipate growth in ADA in the future years. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

2 Local Control Funding Formula (LCFF) Revenue

Projected County Office LCFF Revenue is not meeting the historical standard in the budget year because although the Alternative Education revenue is declining, the Charter County Funded Program is growing and increasing the standard.

3 Salaries and Benefits

Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected statutory cost of living recommended by the School Services (SSC) of California dartboard. Contributions for the STRS and PERS increase continue to have an impact on our benefits increase. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP).

4b Other Expenditures

Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Supplemental explanations if answered ves:

- S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long term commitments that have been budgeted in subsequent years. The long term commitment we currently have is the certificates of participation for the Esplanade facility for 14 years. We have no other outstanding liabilities that have not been included in the budget.
- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

Orange County Department of Education 2018-19 Adopted Budget June 20, 2018

S8 Salary and benefit negotiations are still open for classified and certificated.

6.....

.v.v.

- S9 The proposed Local Control Accountability Plan (LCAP) will be presented to the Board on June 6, 2018 and presented for Board approval on June 20, 2018.
- S10 The 2018-19 Adopted budget for Orange County Department of Education (OCDE) includes the expenditures necessary to implement the LCAP as described in the Local Control and Accountability Plan and Update template, section 3: actions, services and expenditures.

ANNUAL BUDGET REPORT: July 1, 2018 Budget Adoption	
This budget was developed using the state-adopted Cr necessary to implement the Local Control and Account that will be effective for the budget year. The budget wa by the County Board of Education pursuant to Educatio and 52068.	ability Plan (LCAP) or annual update to the LCAP as filed and adopted subsequent to a public hearing
Public Hearing:	Adoption Date: June 20, 2018
Place: Orange County Department of Educa Date: June 20, 2018 Time: 10:00 AM	Signed: Clerk/Secretary of the County Board (Original signature required)
Contact person for additional information on the budget repo	orts:
Name: <u>Renee Hendrick</u> Title: <u>Associate Superintendent</u> Telephone: <u>(714) 966-4061</u> E-mail: <u>rhendrick@ocde.us</u>	. Administrativ
To update our mailing database, please complete the following	ng:
Superintendent's Name: <u>Dr. Al Mijares</u> Chief Business Official's Name: <u>Renee Hendrick</u> CBO's Title: <u>Associate Superintendent</u> CBO's Telephone: <u>(714) 966-4061</u>	. Administrativ

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITE	RIA AND STANDARDS		Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	<u></u>	x
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		х

July 1 Budget FINANCIAL REPORTS 2018-19 Budget County Office of Education Certification

CRITE	RIA AND STANDARDS	(continued)	Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		х
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		х
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	x	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		Х
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	x	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	x	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	x	

SUPPI	LEMENTAL INFORMATI	ON	No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	x	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		х

July 1 Budget FINANCIAL REPORTS 2018-19 Budget County Office of Education Certification

	EMENTAL INFORMAT		<u>No</u>	Ye
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		x
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 	x	
S7a	Postemployment Benefits Other than	Does the county office provide postemployment benefits other than pensions (OPEB)?	x	
	Pensions	 If yes, are they lifetime benefits? 	n/a	
		 If yes, do benefits continue beyond age 65? 	n/a	
		 If yes, are benefits funded by pay-as-you-go? 	n/a	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		Х
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	 Certificated? (Section S8A, Line 1) 		Х
		 Classified? (Section S8B, Line 1) 		X
		 Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	 Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		х
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 20	, 201
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		x

A1	IONAL FISCAL INDICAT		No	Yes
AT	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	x	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	х	

July 1 Budget FINANCIAL REPORTS 2018-19 Budget County Office of Education Certification

ADDIT	IONAL FISCAL INDICA		No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	x	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	x	

~

Ì

e methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear timents (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	County Operations Grant ADA		
	3.0%	0	to	6,999
	2.0%	7,000	to	59,999
	1.0%	60,000	and	over
County Office ADA (Form A, Estimated Funded ADA column, Line B5):	473,373			
County Office County Operations Grant ADA Standard Percentage Level:	1.0%			

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

		County Operations Grant Fund	ed ADA	
	Original Budget	Estimated/Unaudited Actuals	(
Fiscal Year	(Form)	A, Line B5:	than Actuals, else N/A)	Status
yr Year (2015-16)	482,644.00	474,803.37	1.6%	Not Met
Second Prior Year (2016-17)	478,870.00) 471,691.83	1.5%	Not Met
First Prior Year (2017-18)	479,733.00) 473,761.45	1.2%	Not Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

 STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:	Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the	•••
(required if NOT met)	student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.	י ס י
		1

1b. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met) Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

Charles Cohool ADA or

CRITERION: Average Daily Attendance (continued)

J. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

	County and Charter School	District Funded		Charter School ADA and Charter School Funded
	Alternative Education Grant ADA	County Program ADA	County Operations Grant ADA	County Program ADA
Fiscal Year	(Form A, Lines B1d and C2d)	Form A, Line B2g	(Form A, Line 85)	(Form A, Lines C1 and C3f)
Third Prior Year (2015-16)	2,754.22	4,018.31	474,803.37	40.39
Second Prior Year (2016-17)	2,472.37	3,656.31	471,691.83	140.96
First Prior Year (2017-18)	2,282.00	3,514.65	473,761.45	139.17
His	storical Average: 2,502.86	3,729.76	473,418.88	106.84

County Office's County Operated Programs ADA Standard:

ound onloce evening eperates regulate the		and we are a way to an an array and and a set of the se	a service and a service service and a service serv	
Budget Year (2018-19)			· · · · · · · · · · · · · · · · · · ·	
(historical average plus 2%):	2,552.92	3,804.36	482,887.26	108.98
1st Subsequent Year (2019-20)				
(historical average plus 4%):	2,602.97	3,878.95	492,355.64	111.11
2nd Subsequent year (2020-21)		1		
(historical average plus 6%):	2,653.03	3,953.55	501,824.01	113.25

18-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

		A	verage Daily Attendance (Form	A, Estimated Funded ADA)	
) Fiscal Year	Alternat	nty and Charter School tive Education Grant ADA n A, Lines B1d and C2d	District Funded County Program ADA Form A, Line B20;	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2018-19)		2,067.00	3,363.77	473,373.37	202.00
1st Subsequent Year (2019-20)	i i	1,964.00	3,226.77	473,044.00	226.00
2nd Subsequent Year (2020-21)		1,872.00	3,102.77	472,758.00	253.00
	Status:	Met	Met	Met	Not Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation: Projected Average Daily Attendance (ADA) for County Office Projected County Operated Programs is not meeting the historical standard due to the changes in the student population of the County Funded Charter School ADA. The County Funded Charter has been in operation since 2015-16 and anticipate growth in ADA in the future years. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus its cost-of-living adjustment (COLA)¹ plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies. LCFF Revenue Standard selected: Excess Property Tax/Mininum State Aid

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1, Step 2b3, and Step 2b4 for all fiscal years. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

00100	County Office's Lor 1 Tevenue Iunui	ig status.				
	At Tr	arget	If status is at	target, then COLA amount in St	ep 2b2 is used in Step 2c in Sections	II and III.
(Hold	Harmless	If status is ho	old harmless, then amount in Ste	p 2c is zero in Sections II and III.	
1	Status	: At Target				
	100 100		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	F Funding		(2017-18)	(2018-19)	(2019-20)	(2020-21)
a. a1.	COE funded at Target LCFF COE Operations Grant		25,475,129.00	25,631,494,00	25,782,653.00	25.944.843.00
a). a2.	COE Alternative Education Grant	6-2 · 1	38,103,950.00	35,506,076,00	34,634,685.00	00 000 /79 00
α2.	COE Alternative Education Grant		36,103,950.00	33,500,076,00	34,634,683.00	33,923,473.00
b.	COE funded at Hold Harmless LCFI	=	N/A	N/A	N/A	<u>N/A</u>
C.	Charter Funded County Program					
c1.	Transition Entitlement	* ∔ · .	1,628,107.00	2,562,133.00	2,954,681.00	3,395,837.00
d.	Total LCFF					
	(Sum of a or b, and c)		65,207,186.00	63,699,703.00	63,372,019.00	63,264,153.00
li. Cou	nty Operations Grant					
Step 1	 Change in Population 		·			
a.	ADA (Funded)					
	(Form A, line B5 and Criterion 1B-2)		473,761.45	473,373.37	473,044.00	472,758.00
b.	Prior Year ADA (Funded)		bran i i in	473,761.45	473,373.37	473,044.00
с.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))	(388.08)	(329.37)	(286.00)
d.	Percent Change Due to Population					1
	(Step 1c divided by Step 1b)		· · · · · · · · · · · · · · · · · · ·	-0.08%	-0.07%	-0.06%
Step 2	- Change in Funding Level					
a,	Prior Year LCFF Funding				· ····································	
	(Section I-a1 (At Target) or Section I	-b				
	(Hold Harmless), prior year column)	-		25,475,129.00	25,631,494.00	25,782,653.00
b1.	COLA percentage (if COE is at targe	t)		3.00%	2.57%	2.67%
b2.	COLA amount (proxy for purposes of		4. v	764,253.87	658,729.40	688,396.84
4	Total Change (Step 2b2 (At Target) of		ess))	764,253.87	658,729.40	688,396.84
10.00	Jarcent Change Due to Funding Lev	el				

3.00%

2.57%

2.67%

2018-19 July 1 Budget County School Service Fund County Office of Education Criteria and Standards Review

Step 3 - Weighted Change in Population and F	Funding Level					
Percent change in population and func				÷	· .	
) (Step 1d plus Step 2d)	dial de la face de la destrucción de la construcción de la construcción de la construcción de la construcción d	2.92%		2.50%		2.61%
LCFF Percent allocation (Section I-a1 or Section I-b divided by Section I-d (H		40.24%		40.68%		41.01%
 Weighted Percent change 						
(Step 3a x Step 3b)		1.18%	1987 a. a. a.	1.02%	. 🛥 🗤 .	1.07%
III. Alternative Education Grant Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)		1st Subsequent Ye (2019-20)	ar	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines			· • • ·	2013-207	· · · · · ·	
B1d, C2d, and Criterion 1B-2)	2,282.00		2,067.00		1,964.00	1,872.00
 b. Prior Year ADA (Funded) 			2,282.00		2,067.00	1,964.00
c. Difference (Step 1a minus Step 1b)			(215.00)		(103.00)	(92.00)
d. Percent Change Due to Population		0.40%		4.009/		A CD0/
(Step 1c divided by Step 1b)		-9,42%		-4.98%	ų	-4.68%
Step 2 - Change in Funding Level 8. Prior Year LCEE Exinding						
 Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b 	(Hold Harmless), prior year column	38.10	3,950.00	35.50	6,076.00	34,634,685.00
b1. COLA percentage (if COE is at target)		3.00%	-,	2.57%		2.67%
b2. COLA amount (proxy for purposes of th	his criterion)	1,14	3,118.50		2,506.15	924,746.09
c. Total Change (Step 2b2 (At Target) or		1,14	3,118.50	91	2,506.15	924,746.09
d. Percent Change Due to Funding Level		3.00%		0.570/	1	2.67%
(Step 2c divided by Step 2a)	•	3.00%		2.57%	· · ·	2.07%
Step 3 - Weighted Change in Population and Fu						
a. Percent change in population and fundi		-6.42%		-2.41%		-2.01%
b. LCFF Percent allocation (Section I-a2 c		65 7 40/		54.054		F0 000
or Section I-b divided by Section I-d (He c. Weighted Percent change	old Harmiess))	55.74%	. a	54.65%	·	53.62%
(Step 3a x Step 3b)		-3.58%		-1.32%		-1.08%
V. Charter Funded County Program	Prior Year	Budget Year		1st Subsequent Yea	1r	2nd Subsequent Year
ADA (Funded)	(2017-18)	2018-19)	· · · · · · · · · · · · · · · · · · ·	2019-20		(2020-21)
(Form A, line C3f)	139.17		202.00		226.00	253.00
b. Prior Year ADA (Funded)	· · · · · · · · · · · · · · · · · · ·		139.17		202.00	226.00
c. Difference (Step 1a minus Step 1b)	ذ		62.83		24.00	27.00
d. Percent Change Due to Population		45 150/		44 000/		
(Step 1c divided by Step 1b)	:	45.15%	<u>.</u>	11.88%		11.95%
Step 2 - Change in Funding Level						
a. Prior Year LCFF Funding (Section I-c1,		1,620	8,107.00	2 <u>,56</u>	2,133.00	2,954,681.00
b1. COLA percentage (If COE charter scho		3.00%	· • • • •	2.57%		2.67%
b2. COLA amount (proxy for purposes of th b3. Gap Funding (if COE charter schools ar b3. Gap Funding (if COE charter schools ar b3. Gap Funding (if COE			3,843.21 5,573.00	nar na sa sangang sa	5,846.82 5,056.00	78,889.98 1,041,797.00
 b3. Gap Funding (if COE charter schools ar b4. Economic Recovery Target Funding (current year increment) 	re not at larget)	439	5070.00		3,030.00	1,041,797.00
c Total (Step 2b2, Step 2b3, as applicable	e plus Step 2h4)	184	5,416.21	80	0,902.82	1,120,686.98
d Percent Change Due to Funding Level	5, pido otop 2017					the manufacture of the second contradiction of the second se
a release on and a general	of provide cont					
(Step 2c divided by Step 2a)		29.81%		31.26%		37.93%
(Step 2c divided by Step 2a)	1				1. Mar 1.	37.93%
(Step 2c divided by Step 2a) Step 3 - Weighted Change in Population and Fu	Inding Level	29.81%		31.26%		
(Step 2c divided by Step 2a) Step 3 - Weighted Change in Population and Fu a. Percent change in population and fundi	inding Level ng level (Step 1d plus Step 2d)	29.81%			· · · · · · · · · · · · · · · · · · ·	37.93% 49.88% 5.37%
(Step 2c divided by Step 2a) Step 3 - Weighted Change in Population and Fu a. Percent change in population and fundin b. LCFF Percent allocation (Section I-c1 di c. Weighted Percent change	inding Level ng level (Step 1d plus Step 2d)	29.81% 74.96% 4.02%		31.26% 43.14% 4.66%	· · · · · · · · · · · · · · · · · · ·	<u>49.88%</u> 5.37%
(Step 2c divided by Step 2a) Step 3 - Weighted Change in Population and Fu a. Percent change in population and fundin b. LCFF Percent allocation (Section I-c1 di	inding Level ng level (Step 1d plus Step 2d)	29.81%		<u>31.26%</u> 43.14%		49.88%
(Step 2c divided by Step 2a) Step 3 - Weighted Change in Population and Fu a. Percent change in population and fundi b. LCFF Percent allocation (Section I-c1 di c. Weighted Percent change (Step 3a x Step 3b)	inding Level ng level (Step 1d plus Step 2d)	29.81% 74.96% 4.02% 3.01%		31.26% 43.14% 4.66% 2.01%	· · · · · · · · · · · · · · · · · · ·	49.88% 5.37% 2.68%
 (Step 2c divided by Step 2a) Step 3 - Weighted Change in Population and Fu a. Percent change in population and fundin b. LCFF Percent allocation (Section I-c1 di c. Weighted Percent change (Step 3a x Step 3b) 7. Weighted Change 	inding Level ng level (Step 1d plus Step 2d)	29.81% 74.96% 4.02% 3.01% Budget Year		31.26% 43.14% 4.66% 2.01% 1st Subsequent Yea	r	49.88% 5.37% 2.68% 2nd Subsequent Year
(Step 2c divided by Step 2a) Step 3 - Weighted Change in Population and Fu a. Percent change in population and fundi b. LCFF Percent allocation (Section I-c1 di c. Weighted Percent change (Step 3a x Step 3b)	inding Level ng level (Step 1d plus Step 2d)	29.81% 74.96% 4.02% 3.01%		31.26% 43.14% 4.66% 2.01%	r	49.88% 5.37% 2.68%
 (Step 2c divided by Step 2a) Step 3 - Weighted Change in Population and Fu a. Percent change in population and fundii b. LCFF Percent allocation (Section I-c1 di c. Weighted Percent change (Step 3a x Step 3b) 7. Weighted Change a. Total weighted percent change 	inding Level ng level (Step 1d plus Step 2d)	29.81% 74.96% 4.02% 3.01% Budget Year (2018-19)		31.26% 43.14% 4.66% 2.01% 1st Subsequent Yea (2019-20)	r	49.88% 5.37% 2.68% 2nd Subsequent Year (2020-21)
 (Step 2c divided by Step 2a) Step 3 - Weighted Change in Population and Fu a. Percent change in population and fundii b. LCFF Percent allocation (Section I-c1 di c. Weighted Percent change (Step 3a x Step 3b) 7. Weighted Change a. Total weighted percent change 	Inding Level ng level (Step 1d plus Step 2d) ivided by Section I-d)	29.81% 74.96% 4.02% 3.01% Budget Year (2018-19)		31.26% 43.14% 4.66% 2.01% 1st Subsequent Yea (2019-20)	r	49.88% 5.37% 2.68% 2nd Subsequent Year (2020-21)

~

Iternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DA... ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected local property taxes				
(Form 01, Objects 8021 - 8089)	107,625,142.00	107,625,142.00	107,625,142.00	107,625,142.00
Excess Property	Tax/Minimum State Aid Standard	a ann an an an ann ann ann ann ann an 1975. An a		•• •••• • ••• • ••• • ••• ••• ••• •••
(Percent change over	er previous year, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

2C, Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

1.	LCFF Revenue	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	(Fund 01, Objects 801 8012, 8020-8089)	1, 130,847,035.00	132,238,368.00	132,610,316.00	133,027,972.00
	C	County Office's Projected Change In LCFF Revenue:	1.06%	0.28%	0.31%
		Standard:	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
		Status:	Not Met	Met	Met

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

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

STANDARD NOT MET - Projected change In LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met) Projected County Office LCFF Revenue is not meeting the historical standard in the budget year because although the Alternative Education revenue is declining, the Charter County Funded Program is growing and increasing the standard.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2rid Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	1.06%	0.28%	0.31%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-3.94% to 6.05%	-4.72% to 5.28%	-4.69% to 5.31%
3B. Calculating the County Office's Projected Change in Salaries and Bene	fils		, , , , , , , , , , , , , , , , , , ,

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	 Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2017-18)	155,650,380.00		
Budget Year (2018-19)	156,222 645.00	0.37%	Met
1st Subsequent Year (2019-20)	165,576,469.00	5.99%	Not Met
	173,705,211.00	4.91%	Met
1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	an a	a an	••••••

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation: (required If NOT met) Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected statutory cost of living recommended by the School Services (SSC) of California dartboard. Contributions to the STRS and the PERS increase continue to have an impact on our benefits increase. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP). We have also budgeted for reductions so that programs are not deficit spending.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Sta	ndard Percentage Ranges	99999999999999999999999999999999999999	
DATA ENTRY: All data are extracted or calculated.			
	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C);	1.06%	0.28%	0.31%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.94% to 11.06%	-9.72% to 10.28%	-9.69% to 19.31%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.94% to 6.06%	-4.72% to 5.28%	-4.69% to 5.31%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year		Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Faderal Bayanya (Fund	01, Objects 8100-8299) (Form MYP, Line A2)		· · · · · · · · · · · · · · · · · · ·	renderer in der henre in handlich im de
First Prior Year (2017-18)	or, objects or too-bess) (rollin mirr, Ellie Az)	31,954,151.00		
Budget Year (2018-19)				
1st Subsequent Year (2019-20)		27,119,875.00 27,119,874.00	-15.13% 0.00%	Yes
2nd Subsequent Year (2020-21)		27,119,875.00	0.00%	No
		27,119,070.00	0.00%	No
Explanation: (required if Yes)	Projected Federal Revenue is not meeting th changes to the Medical Administrative (MAA continue to monitor and adjust the projection	program and because we are not pro	ral funds from deferred claims, ba jecting any changes in the future	ackcasting, and resolution for these funds. We will
	nd 01, Objects 8300-8599) (Form MYP, Line A		· · · · · · · · · · · · · · · · · · ·	
First Prior Year (2017-18)		18,688,652.00	· · · · · · · · · · · · · · · · · · ·	
Budget Year (2018-19)		16,039,837.00	-14.17%	Yes
1st Subsequent Year (2019-20)	,	16,350,915.00	1.94%	<u>No</u>
2nd Subsequent Year (2020-21)		16,682,402.00	2.03%	No
•	nd 01, Objects 8600-8799) (Form MYP, Line A	and and a second s	m, * * * * • • • • • • • • • • • • • • •	n sanat nama ang pang sa sa sa sa sa sa
First Prior Year (2017-18) Budget Year (2018-19)		86,438,895.00		
1st Subsequent Year (2019-20)	ł	92,253,201.00	6.73%	Yes
2nd Subsequent Year (2020-21)		92,881,575.00	0.68%	No
End Subsequent Teat (2020-21)		94,042,429.00	1.25%	No
Explanation: (required if Yes)	Other Local Revenue is not meeting the stand and from the increase in the Districts Local Co District transfer referred ADA. In addition, we	ontrol Funding Formula (LCFF) gap pe	increase in the bill back program rcentage which increased the pro	for Special Education contracts bjected amount of funding for the
	d 01, Objects 4000-4999) (Form MYP, Line B4			
First Prior Year (2017-18)		6,468,784.00		
Budget Year (2018-19)		16,319,021.00	152.27%	Yes
st Subsequent Year (2019-20)		11,494,314.00	-29.56%	Yes
nd Subsequent Year (2020-21)		11,086,483.00	-3.55%	No
Explanation: (required if Yes)	Projected Other Expenditures for books and s account until we receive specific grant parame budgeting for one-time expenditures for one-ti	ters that will allow us to allocate the ex	by more than the historical amo penditures to the appropriate acc	unt because we are using this counts. In addition, we are

2018-19 July 1 Budget County School Service Fund County Office of Education Criteria and Standards Review

Services and Other Operating Expenditures (Fund 01,	Objects 5000-5999) (Form MYP, Line 85)

Prior Year (2017-18)	50,335,947.00	<u> </u>
t Year (2018-19)	32,654,271.00 -35.13%	Yes
La, Subsequent Year (2019-20)	26,570,621.00 -18.63%	Yes
2nd Subsequent Year (2020-21)	27,506,126.00 3.52%	No

Explanation: (required if Yes) Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

		Percent Change		
Object Range / Fiscal Year	Amount	Over Previous Year	Status	
Total Federal, Other State, and Other Local Revenue (Ser	ction 4B)			
First Prior Year (2017-18)	137,081,698.00			
Budget Year (2018-19)	135,412,913.00	-1.22%	Met	
1st Subsequent Year (2019-20)	136,352,364.00	0.69%	Met	
2nd Subsequent Year (2020-21)	137,844,705.00	1.09%	Met	
Total Books and Supplies, and Services and Other Opera	ting Expenditures (Section 4B)			
First Prior Year (2017-18)	56,804,731.00			
Budget Year (2018-19)	48,973,292.00	-13.79%	Not Met	
1st Subsequent Year (2019-20)	38,064,935.00	-22.27%	Not Met	
2nd Subsequent Year (2020-21)	38,592,609,00	1.39%	Met	

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

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

1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

	4	، -
	Explanation:	i.
	Federal Revenue	
	(linked from 4B if NOT met)	
	in No Fillely	la μ.
	Explanation: Other State Revenue (linked from 4B	
	if NOT met)	ун алтан адар и или и
	Explanation: Other Local Revenue (linked from 4B if NOT met)	
ib.		
	projected change, description	cjected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the ons of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures entered in Section 4B above and will also display in explanation box below.
	projected change, description	ons of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures
	projected change, descripti within the standard must be Explanation: Books and Supplies (linked from 4B	Ins of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures entered in Section 4B above and will also display in explanation box below. Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts, in addition, we are

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the county office to deposit a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that liscal year.

5A. County Office's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection:

6P

ction: All Other School Facility Programs Only

Calculating the County Office's Required Minimum Contribution

. ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Note: If *Proposition 51 and All Other School Facility Programs* is selected, then Line 1 will be used to calculate the required minimum contribution.

1.	Proposition 51 Required Minimum Contribution	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999) 137,028,401.00	3% Required Minimum Contribution (Unrestricted Budget times 3%) 4,110,852.03	Budgeted Contribution 1 to the Ongoing and Major Maintenance Account 4,125,996.00	Status N/A
2.	All Other School Facility Programs	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
- .	Required Minimum Contribution	137,028,401.00	4,110,852.03	1,183,001.00	1,183,001.00
				2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%)	Required MInimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
			١,	2,740,568.02	2,740,568.02
			1	Budgeted Contribution 1 to the Ongoing and Major Maintenance Account	Status
				4,125,996.00	Met
			1	Fund 01, Resource 8150, Objects 8900)-8999
3.	Required Minimum Contribution			2,740,568.02	

......

Jf.	ndard is not met, enter an X in the box that best describes why the minimum required contribution was not made:	
(

		Not applicable (cou Other (explanation	•		pate in the	Leroy F. Greene So	chool Facilities Act of 19	98)	
Explanation: (required if NOT met and Other is marked)	,. <u>.</u>		-	 					

.

í

CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA	A ENTRY; All data are extracted or calculated.	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			A A
	a. Stabilization Arrangements			
	(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	 Beserve for Economic Uncertainties 		1	
	(Funds 01 and 17, Object 9789)	46,601,569.30	67,233,874.77	90,465,730.00
	 c. Unassigned/Unappropriated 			
	(Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	 d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for 			
	each of resources 2000-9999)	0.00	0.00	_0.0D
	e. Available Reserves (Lines 1a through 1d)	46,601,569.30		
2.	Expenditures and Other Financing Uses a. County Office's Total Expenditures and Other Financing Uses		· · · · · · · · · · · · · · · · · · ·	
	(Fund 01, objects 1000-7999)	195,313,496.86	207,136,046.12	237,791,644.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	40,204,931.73	39,184,188.34	
	 c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) 	235 518 428.59	246,320,234.46	284,064,516.00
2	County Office's Available Reserve Percentage		2-0,020,204.40	204,004,010.00
э.	(Line 1e divided by Line 2c)	19.8%	27.3%	31.8%
	County Office's Deficit Spending Standard Percentage Leve (Line 3 times 1/3	als 3): <u>6.6</u> %	9.1%	10.6%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	15,865,492.52	120,344,885.58	N/A	Met
Second Prior Year (2016-17)	15,802,661.13	122,048,070.40	N/A	Met
First Prior Year (2017-18)	12,816,540.00	139,025,027.00	N/A	Met
Budget Year (2018-19) (Information only)	9,352,169.00	137,028,401.00		

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation: ; (required if NOT met)

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: cs-b (Rev 04/19/2018)

CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

by more than the following percentage levels:			
		County Office Tota	
	Percentage Level 1	and Other Finan	cing Uses ²
	1.7%	0	to \$5,957,999
	1.3%	\$5,958,000	to \$14,891,999
	1.0%	\$14,892,000	to \$67,018,000
	0.7%	\$67,018,001	and over
	Percentage levels equate to a ra for economic uncertainties over a	te of deficit spending which would elir three year period.	ninate recommended reserves
	² A county office of education that	is the Administrative Unit of a Specia	
	exclude from its expenditures the	distribution of funds to its participating) members.
County Office's Expenditures and Other Fina Uses (Criterion 8A1), plus SELPA Pass-thr	ough		
(Criterion 7A2b) if Criterion 7A, Line 1 is	s No: 223,961,645		
	·····		
County Office's Fund Balance Standard Percentage L	evel: 0.7%		
7A. Calculating the County Office's Special Education Pass-throug	h Exclusions (only for county offic	es that serve as the AU of a SEL	PA)
DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted	including the Yee/Ne butter extention if	ant allali the appropriate Yes or Ma b	utten for item it and
DATA ENTRY: For SELPA AUS, if Form MYP exists, all data will be extracted if Yes, enter data for item 2a and for the two subsequent years in item 2b; Bud		not, click the appropriate tes of Not	NUROR FOR HEM 1 AND,
For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F	1b1, and F1b2):		
1. Do you choose to exclude pass-through funds distributed to SELPA n	nembers from the		
calculations for fund balance and reserves?	ra	Yes	
 If you are the SELPA AU and are excluding special education pass-th a. Enter the name(s) of the SELPA(s): North Orange County SELF 	rough funds: PA (MM)		
	·····		
1			
	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year
b. Special Education Pass-through Funds	(2010-13)	(2019-20)	(2020-21)
(Fund 10, resources 3300-3499 and 6500-6540,			
objects 7211-7213 and 7221-7223):	43,663,742.00	43,663,742.00	43,663,742.00
7B. Calculating the County Office's Unrestricted County School Ser	rvice Fund Beginning Balance Per	Centages	
DATA ENTRY: Enter data in the Original Budget column for the First, Second,	and Third Prior Years; all other data are	e extracted or calculated.	
· · ·	ol Service Fund Beginning Balance 3	Beginning Fund Balance	
	Te, Unrestricted Column)	Variance Level	
Fiscal Year Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2015-16) 79,555,335	and the second	N/A	Met
Second Prior Year (2016-17) 89,633,300	· · · · · · · · · · · · · · · · · · ·	N/A	Met
First Prior Year (2017-18) 108,457,107		<u>N/A</u>	Met
Budget Year (2018-19) (Information only) 128,115,844			
³ Adjusted beginning balance	e, including audit adjustments and other	restatements (objects 9791-9795)	
7C. Comparison of County Office Unrestricted Beginning Fund Bala	Ince to the Standard		#Average and the second s

DATA ENTRY: Enter an explanation If the standard is not met.			
 STANDARD MET - Unrestricted county school service fund beginning previous three years. 	fund balance has not been overestimate	ed by more than the standard percente	age level for two or more of the
	·		and a second
Explanation: (required if NOT met)			:

-

ىد يالد مە الل

CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses².

Percentage Level ³	-	e Total Expen Financing Us	
5% or \$67,000 (greater of)	0	to	\$5,957,999
4% or \$298,000 (greater of)	\$5,958,000	to	\$14,891,999
3% or \$596,000 (greater of)	\$14,892,000	to	\$67,018,000
2% or \$2,011,000 (greater of)	\$67,018,001	and	over

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 2574), rounded to the nearest thousand.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	223,961,645	221,261,778	229,889,719
County Office's Reserve Standard Percentage Level:	2%	2%	. <u>2%</u>
the County Office's Reserve Standard		NTAGATIKA ANTINA DI JALIMI MALANJA ANTINA ANTIN	na an a

BA. Calculating the County Office's Reserve Standard

. ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years.

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	223,961,645.00	221,261,778.00	229,889,719.00
2.	Plus: Special Education Pass-through			
	(Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	43,663,742.00	43,663,742.00	43,663,742.00
З.	Total Expenditures and Other Financing Uses			
	(Line A1 plus Line A2)	223,961,645.00	221,261,778.00	229,889,719.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent			
	(Line A3 times Line A4)	4,479,232.90	4,425,235.56	4,597,794.38
6.	Reserve Standard - by Amount	i		
	(From percentage level chart above)	2,011,000.00	2,011,000.00	2,011,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	4,479,232.90	4,425,235.56	4,597,794.38

p

Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	ve Amounts stricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	83,184,557.00	100,834,559.00	116,203,024.00
3.	County School Service Fund - Unassigned/Unappropriated Amount		100,004,003.00	110,203,024.00
Ο.	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4,	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each	 The second s		
	of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
_	(Fund 17, Object 9789) (Form MYP, Line E2b)	20,703,843.00	20,703,843.00	20,703,843.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
_	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	يوميينينين ياد داد	
8.	County Office's Budgeted Reserve Amount			
0	(Lines B1 thru B7) County Office's Budgeted Reserve Percentage (Information only)	103,888,400.00	121,538,402.00	136,906,867.00
9.	(Line 8 divided by Section 8A, Line 3)	46.39%	54.93%	59.55%
	County Office's Reserve Standard	-10.00	34.33 %	09.00 M
	(Section 8A, Line 7):	4,479,232.90	4,425,235.56	4,597,794.38
	Status:	Met	Met	Met
	omparison of County Office Reserve Amount to the Standard		ala - 1999 - 1999 - 1999 - 1999 Alandon dala kan danakan ang pangangang mang pangang sa sa sa sa sa sa sa sa s	an denter tillet dang den er bir faktionalene standaktik option sinselektionen som.

STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

-

Explanation: (required if NOT met)

÷.

A	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answe	er,		
1.	Contingent Liabilities			
ì .	Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		. No	
	If Yes, identify the liabilities and how they may impact the budget:			
			x . · · <u>-</u>	
	n an		e • • • • • •	• • •
!.	Use of One-time Revenues for Ongoing Expanditures			
	Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		No	
			· · · · -	
•	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the	ongoing expendi	tures in the following fis	cal years:
		ongoing expendi	tures in the following fis	cal years;
		· · · · · · · · · · · ·	tures in the following fis	cal years:
1.	Use of Ongoing Revenues for One-time Expenditures Does your county office have large non-recurring county school service fund expenditures that are funded	· · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	cal years:
). 5.	Use of Ongoing Revenues for One-time Expenditures Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	· · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	cal years:
i.	Use of Ongoing Revenues for One-time Expenditures Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	· · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	cal years:
-	Use of Ongoing Revenues for One-time Expenditures Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	· · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	cal years:
	Use of Ongoing Revenues for One-time Expenditures Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? If Yes, identify the expenditures:	· · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	cal years:
-	Use of Ongoing Revenues for One-time Expenditures Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? If Yes, identify the expenditures: Contingent Revenues Does your county office have projected revenues for the budget year or either of the two subsequent fiscal		· · · · · · · · · · · · · · · · · · ·	cal years:



Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year an, subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

10 000 0 10 000

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard:	-10.0% to +10.0% or -\$20,000 to +\$20,000
S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that me	ay Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

. ...

Description / Fiscal Year	and an arrest of the second	Projection	Amount of Change	Percent Change	Status
1a. Contributions. Unrestricte	ed County School Service Func	I (Fund 01, Resources 0000-19	999, Object 8980)		
First Prior Year (2017-18)	2	(2,207,400.00)			
Budget Year (2018-19)		(3,308,633.00)	1,101,233.00	49.9%	Not Met
ist Subsequent Year (2019-20)		(4,430,074.00)	1 121,441.00	33.9%	Not Met
2nd Subsequent Year (2020-21)		(4.515,328.00)	85,254.00	1.9%	Met
1b. Transfers In, County Scho	ool Service Fund *	,			
First Prior Year (2017-18)		0.00			
Budget Year (2018-19)		0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)		0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)		0.00	0.00	0.0%	Met
Transfers Out, County Sc	hool Service Fund *				
rior Year (2017-18)		1,226,824.00			
ouuget Year (2018-19)		1,229,401.00	2,577,00	0.2%	Met
st Subsequent Year (2019-20)		1,249,846.00	20,445.00	1.7%	Met
2nd Subsequent Year (2020-21)		1,254,580.00	4,734.00	0.4%	Met
Do you have any capital pro	jects that may impact the county	school service fund operational	budget?	No	
Include transfers used to cover op	erating deficits in either the count	y school service fund or any oth	ber fund,		
a na ana ana ana ana ana ana ana ana an	anna an an ann an ann an ann an ann an a		na a de la companya d	in a substantia de la companya de la	٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠٠
S5B. Status of the County Offic	e's Projected Contributions,	Transfers, and Capital Pro	ects	######################################	**************************************
ATA ENTRY: Enter an explanation	if Not Met for items 1a-1c or if Y	es for item 1d.			
1a. NOT MET - The projected of	ontributions from the unrestricted	i county school service fund to r	restricted county school serv	ice fund programs have chan	oed by more than the
standard for one or more of	the budget or subsequent two fis	cal years. Identify restricted pro	grams and amount of contril	oution for each program and y	
ongoing or one-time in natu	re. Explain the county office's pla	n, with timeframes, for reducing	or eliminating the contribution	on.	
Explanation:	Contributions from unrestricted	programs to some restricted pr	ograms have changed by m	ore than the historical amount	because we have many
(required if NOT met)		direct so they require a contribu			
	· · · · ·				1 4

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

Explanation: (required if NOT met) ** MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)	 aa	·	 · · · · ·
	 	. بىرى بىرىك ئىلىقىلىك ، بىرى بىرى بىرى بىرى	

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information: (required if YES)	
(required in 123)	ارې د د د د د د مېرو او د د د د د د د د د د د د د د د د د د
	· · · · · · · · · · · · · · · · · · ·
	and the second
	and the second
	and the second secon

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: cs-b (Rev 04/19/2018)

Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your county office have long-term (multiyear) commitments?
 (If No, skip item 2 and sections S6B and S6C)
 Yes
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment Capital Leases Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences Other Long-term Commitments (do	14 01/ 1 01/	Funding Sources (Revenue: Warious 8615 12/Various	Fund and Object Codes Used For s) Debt Ser 01/56XX/Various 01/7439 01/12/Various	; vice (Expenditures)	Principal Balance as of July 1, 2018 0 12,720,000
TOTAL. Type of Commitment (cont Capital Leases	inued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	 1st Subsequent Year (2019-20) Annual Payment (P & I)	12,720 2nd Subsequent Year (2020-21) Annual Payment LP & L
Capital Dates Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences	i →	400,000	450,000 110,000	500,000	560,000
Other Long-term Commitments (co	ntinued):				
	ual Payments: ayment increased	560,000 over prior year (2017-18)?	560,000 No	500,000 No	560,000 No

1		
<u> </u>	Comparison of County (Office's Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation	on if Yes.
1a.	NO - Annual payments for	r long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.
	Explanation: (required if Yes to increas in total annual payments	
Sec. 1	Identification of Decree	es to Funding Sources Used to Pay Long-term Commitments
300.	Identification of Decreas	
DATA	ENTRY: Click the appropria	te Yes or No button in item 1; if Yes, an explanation is required in item 2.
1.	Will funding sources used	to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		······································
		Νο
2.	NO - Funding sources will	not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
	Explanation: (required if Yes)	
		a se anno 1971 a sua anno 1971 a sua a

Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

7.	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	No	A	
2.	For the county office's OPEB:			
	a. Are they lifetime benefits?			
		······		
	b. Do benefits continue past age 65?			

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

> The County does not provide health & welfare benefits to COE retirees. Upon retirement, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. Our OPEB liability is due to the difference in benefits between the market rate and the discounted rate, causing the benefit plan to have an implicit cost factor for our plan which is noted in our actuarial report. We funded that amount in total in Fund 17

> > 4,726,752.00

4,135,596.00

591,156.00

Mar 01, 2016

Actuarial

З.	a. Are OPEB financed on a pay-as-you-go	, actuarial cost, or other method?
----	---	------------------------------------

Pay-as-you-do

b, Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self	-Insurance	Fund

.

Government Fund

4.135

OPEB Liabilities 4.

5.

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the county office's estimate
- or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Year 1st Subsequent Year 2nd Subsequent Year **OPEB** Contributions (2018-19) (2019-20) (2020-21) a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement 491,190.00 Method 491,190.00 491,190.00 b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) 0.00 0.00 0.00 312,996.00 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) 330,818.00 368,382.00 d. Number of retirees receiving OPEB benefits 83 83 83

<u>\$78.</u>	Identification of the County Office's Unfunded Liability for Self-Insurance Programs
5	ENTRY: Click the appropriate button in Item 1 and enter data in all other applicable items; there are no extractions in this section.
1 .	Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)
2.	Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:
	We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.
З.	Self-Insurance Liabilities
	a. Accrued liability for self-Insurance programs 273,126.00 b. Unfunded liability for self-insurance programs 0.00

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs b. Amount contributed (funded) for self-insurance programs

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2018-19)	(2019-20)	(2020-21)
2 270 885.00	0.00	0.00
0.00	0.00	0.00

.

S8. Status of Labor Agreements

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

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

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

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

SBA.	Cost Analysis of County Office's	Labor Agreements - Certificate	d (Non-management) Employe	nan sensen men en veren en sensen sensen van sensen sensen van en sensen sensen sensen sensen sensen sensen van 1988 namme de sensen sensen sensen sensen sensen sensen sensen van sensen sensen sensen sensen sensen sensen van	na handrezh egenezet ezhañ en her har han hañ en even even even even even even even
DATA	ENTRY: Enter all applicable data iten	ns; there are no extractions in this se	ection.		
		Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Numb full-tia	per of certificated (non-management) ne-equivalent (FTE) positions	328.		274	.8
Certil 1.	ficated (Non-management) Salary an Are salary and benefit negotiations	nd Benefit Negotistions settled for the budget year?	No		
		, and the corresponding public discloned in the corresponding public discloned in the core, completed with the core, completed in the core of the core	sure documents		
	lf No,	identify the unsettled negotiations in	cluding any prior year unsettled neg	gotlations and then complete question	is 5 and 6.
	2018-	19 collective bargaining discussions	began and are in process.	-	
**************************************					·
Negot 2.	lations Settled Per Government Code Section 354 disclosure board meeting:	7.5(a), date of public	an a	. w. www.	
з.	Period covered by the agreement:	Begin Date:	E	nd Date:	1
4.	Salary settlement:		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement inclu projections (MYPs)?	ded in the budget and multiyear	The set of the second second	· · · · · · ·	с
	Total d	One Year Agreement cost of salary settlement	<u></u>	· · · · · · · · · · · · · · · · · · ·	·····
	% cha	nge in salary schedule from prior yes or	ır	3	
	Total o	Multiyear Agreement cost of salary settlement			
		nge in salary schedule from prior yea inter text, such as "Reopener")	if		•
	Identif	y the source of funding that will be us	ed to support multiyear salary com	mitments:	
		, , , , , , , , , , , , , , , , , , ,			a an
	iations Not Settled		501,974		
5.	Cost of a one percent increase in sa	מוץ בווט סנמנטנטיץ שטווטוונס	Budget Year	1st Subsequent Year	2nd Subsequent Year
6.	Amount Included for any tentative sa	lary schedule increases	<u>(2018-19)</u> 0	(2019-20) 0	(2020-21)

\bigcirc	cated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1	st Subsequent Ye (2019-20)		2nd Subsequent Year (2020-21)
1,	Are costs of H&W benefit changes Included in the budget and MYPs?	No		No	-	No
2.	Total cost of H&W benefits	6,4	483,894		6,483,894	6,483,894
З.	Percent of H&W cost paid by employer	9.5%		9.5%		9.5%
4.	Percent projected change in H&W cost over prior year	0.0%	· · · · · · · · · · · · · · · · · · ·	0.0%		0.0%
Certif	icated (Non-management) Prior Year Settlements	4 ¹¹	· · · · · ·			
Are ar	ny new costs from prior year settlements included in the budget?	No				
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	· · · · · · ·				• • •

÷ ,

- ----

. -

...

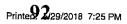
Certif	icated (Non-management) Step and Column Adjustments	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	No	No
2.	Cost of step & column adjustments	515,318	522,878	530,548
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
Certifi	cated (Non-management) Attrition (layoffs and retirements)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Certifi 1.	cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	5	•	•

cated (Non-management) - Other other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

. ..

.

	· · · · · · · · · · · · · · · · · · ·	··· •···.
· · · · · · · · · · · · · · · · · · ·		····· · · · · · · · · · · · · · · · ·
		الي يونينين المجري مطالح الأم ال
a an		
ייז אין איז		· · · · · · · · · · · · · · · · · · ·
· · · · · · · · · · · · · · · · · · ·		
· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·
 · · · · · ·		· · · · · · · · · · · · · · · · · · ·



	Office's Labor Agreements - Classifie data items; there are no extractions in this s		n news An anterior de la transmission de la content de transmission de la content de la content de la content de la co La content de la content de	2, 00,000 (1, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,
ENTRY: Enter all applicable (0-10-1
1	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-managen	nent)		· · · · · · · · · · · · · · · · · · ·	
FTE positions	51	0.0 52	23.1	523.1 523.1
Classified (Non-management) Sal	ary and Benefit Negotiations	,		
 Are salary and benefit nego 	tiations settled for the budget year?	· · · · · · · · ·	No	
	If Yes, and the corresponding public disc have not been filed with the CDE, comple	losure documents ate questions 2-4.		
	If No, identify the unsettled negotiations i	ncluding any prior year unsettled	I negotiations and then complete qu	Jestions 5 and 6.
	2018-19 collective bargaining discussions	s began and are in process.		a na sa
			· · · · · · · · · · · · · · · · · · ·	
Neclotiations Settled				
	ion 3547.5(a), date of public disclosure			
Duard meening.	····		W 12 - 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Period covered by the agree	ement: Begin Date:		End Date:	
4. Salary settlement:		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
is the cost of salary settleme projections (MYPs)?	ent included in the budget and multiyear			· · · · · · · · · · · · · · · · · · ·
	One Year Agreement Total cost of salary settlement			 ()
	% change in salary schedule from prior ye or	əar		
	Multiyear Agreement Total cost of salary settlement	···· · · · · · · · · · · · · · · · · ·	· • · ·	
	% change in salary schedule from prior ye (may enter text, such as "Reopener")	ar 		
	Identify the source of funding that will be a	used to support multiyear salary	commitments:	
-	المراجعة ا		. ar an a curana	
	ба, ма марда така ала ала ала ала ала ала ала ала ала			
Negotiations Not Settled				
	se in salary and statutory benefits	447,4	71	
		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	tative salary schedule increases		0	0, 0,

ŝ

ified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No .	No	No
2. Total cost of H&W benefits	9,820,115	9,820,11	
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Classified (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No ,		
and the second			·····

Class	ified (Non-management) Step and Column Adjustments		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1,	Are step & column adjustments included in the budget and MYPs?		Yes	No	No
2,	Cost of step & column adjustments		242,416	244,840	
З.	Percent change in step & column over prior year		1.0%	1.0%	1.0%
Classi	ified (Non-management) Attrition (layoffs and retirements)		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Classi †.	ified (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	i .	•	,	-

.

/fied (Non-management) - Other other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

,	والمراجع والمراجع والمراجع والمراجع والمراجع والمراجع والمتحر والمناطق والمتحاف والمستقاف والمحافظ مستعوما والمسارية
and the second second	a na sa
	t the A Openeously the teacher to be a second of the teacher of the second of the seco
a service a service service service service service services and the service se	an a
· · · · · · · · · · · · · · · · · · ·	a na su anna an anna anna an anna an anna an an
· · · · · · · · · · · · · · · · · · ·	a a construction of the second second second and the second second second second second second second second s
···· ··· ··· ··· ··· ··· ··· ···	and the second

.

-

.

	Cost Analysis of County Of	fice's Labor Agreements - Manage	ement/Supe	rvisor/Confidentis	al Employe	888 898 1997 - State St	n ala kata una matemati su ala kata kata manggapana sa kata dala sa kata dala sa kata dala sa kata sa kata sa Mana dala mangana kata kata kata kata kata kata kata k
DATA	ENTRY: Enter all applicable da	ta items; there are no extractions in this	section.				Ĵ.
	er of management, supervisor, a ential FTE positions		1) 151.2	Budget Year (2018-19) 3(<u>5</u> 4.1	1st Subsequent Year (2019-20) 3	2nd Subsequent Year (2020-21) 64.1 364.1
	gement/Supervisor/Confidenti and Benefit Negotiations	al ations settled for the budget year?		÷	n/a		
1.		If Yes, complete question 2.		• • • • • •			
		If No, identify the unsettled negotiations	including an	y prior year unsettled	d negotiation	s and then complete quest	ions 3 and 4.
				y, i murki i		· · · · · · · · · · · · · · · · · · ·	
	. 1	If n/a, skip the remainder of Section SB	•••••••••	. .			
<u>Negoti</u> 2.	ations Settled Salary settlement:	IT IN A, SKIP THE TERMANCE OF SECTION SO	<i>.</i>	Budget Year (2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
		t included in the budget and multiyear		2010-131		{2013-20}	[2020*21]
	projections (MYPs)?	Total cost of salary settlement	- 		л ж	·	۰۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰۰ ، ۰۰
		% change in salary schedule from prior (may enter text, such as "Reopener")	year [:] 		····· 4. ···#4. ·	· -	
<u>Neqoti</u> (ations Not Settled Cost of a one percent increas	e in salary and statutory benefits	· · · ·				21 N
5				Budget Year (2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4.	Amount included for any tenta	tive salary schedule increases	1000 - 1000 300 - 100 - 100	· • • • • • · · · · · · · · · · · · · ·		стик мале мала настропологодия — , 	an a
	gement/Supervisor/Confidenti and Welfare (H&W) Benefits	al	. Pressentation 1 - 11	Budget Year (2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2.	Are costs of H&W benefit cha Total cost of H&W benefits	nges included in the budget and MYPs?			1		≩
2. 3. 4.	Percent of H&W cost paid by Percent projected change in H		* : :		• • -	· · · · · · · · · · · · · · · ·	• • • • • • • • • • • • • • • • • • •
	ement/Supervisor/Confidenti nd Column Adjustments	al		Budget Year (2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2. 3.	Are step & column adjustment Cost of step & column adjustm Percent change in step & colu		a an	میں جانی ہے۔ ایک ایک میں			
-	ement/Supervisor/Confidentia Benefits (mileage, bonuses, e		a chi agar chi c	Budget Year (2018-19)	Name and Supportion (Street and St. 1996)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2.	Are costs of other benefits incl Total cost of other benefits	uded in the budget and MYPs?	: ?				· · · · · · · · · · · · · · · · · · ·
3.	Percent change in cost of othe	r benefits over prior year	provension of the		interior de la composition de la compos	аннови, анн жалар жалар ал остор остор остор от от от от от от	

ť.

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: cs-b (Flev 04/19/2018)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

				-		•		
 		Yes						

.

Yes Jun 20, 2018

adarahan Milakana ana mangangan gana pang kata pang kata sa Kalangan pang kata sa kata sa kata sa kata sa kata

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	* No :
A2.	Is the system of personnel position control independent from the payroll system?	Νο
АЗ.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No}	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
(Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
When	providing comments for additional fiscal indicators, please include the Item number applicable to each comm	nent.
	Comments: (optional)	· · · · · · · · · · · · · · · · ·
End	of County Office Budget Criteria and Standards Review	

......

	2017-	18 Estimated	Actuals	20	018-19 Budge	t
		1 		Estimated P-2	Estimated	Estimated
Aription	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded AD
JNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
 a. County Group Home and Institution Pupils 	0.00	0.00	0.00	0.00	0.00	0.0
b. Juvenile Halls, Homes, and Camps	472.47	466.00	466.00	466.00	466.00	466.0
c. Probation Referred, On Probation or Parole,						··· · · · · ·
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,795.16	1,816.00	1,816.00	1,601.00	1,601.00	1,601.0
d. Total, County Program Alternative Education	<u> </u>					- /
ADA (Sum of Lines B1a through B1c)	2,267.63	2,282.00	2,282.00	2,067.00	2,067.00	2,067.0
2. District Funded County Program ADA			·* · · · · · · · · · · · · · · · · ·	a a substantion of the state		
a. County Community Schools	3,144.22	3,144.22	3,144.22	2,993.00	2,993.00	2,993.0
 b. Special Education-Special Day Class 	335.45	335.45	335.45	335.41	335.41	335.4
c. Special Education-NPS/LCI	0,00	0.00	0.00	0.00	0.00	0.0
d. Special Education Extended Year	34.90	34.90	34.98	35.36	35.36	35.3
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. County School Tuition Fund	•					
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0
g. Total, District Funded County Program ADA		••••••		· · · · · · · · · · · · · · · · · · ·	•••	NY NO & 174 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
(Sum of Lines B2a through B2f)	3,514.57	3,514.57	3,514.65	3,363.77	3,363.77	3,363.7
. TOTAL COUNTY OFFICE ADA					· · · · · · · · · · · · · · · · · · ·	
(Sum of Lines B1d and B2g)	5,782.20	5,796.57	5,796.65	5,430.77	5,430.77	5,430.7
. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0
. County Operations Grant ADA	467,828.00	472,761.45	473,761.45	473,373.37	473,373.37	473,373.3
. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)					<u> </u>	1 x

.

range County	2017-1	8 Estimated	Actuals	20)18-19 Budge	For
			·········	Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded AD
CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial Charter schools reporting SACS financial data separately	l data in their Fund from their authoriz	01, 09, or 62 use ing LEAs in Fund	e this workshee 5 01 or Fund 62	t to report ADA for use this workshe	r those charter s et to report their	chools. ADA.
FUND 01: Charter School ADA corresponding to SA	CS financial data	reported in Fun	id 01.			
I. Total Charter School Regular ADA 2. Charter School County Program Alternative Education ADA		······		· · · · · · · · · · · · · · · · · · ·		
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	· · · · · · · · · · · · · · · · · · ·	···				· ·- »»····
c. Probation Referred, On Probation or Parole,			1			
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]		· · · · · · · · · · · · · · · .			•	
d. Total, Charter School County Program Alternative Education ADA				:	i	
Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	A 45		
Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.0
a. County Community Schools	139.17	139.17	139.17	202.00	202.00	202.0
b. Special Education-Special Day Class	100.11	100,17	133.17	202,00	202.00	202.0
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. Total, Charter School Funded County			4 WBARBARBA	:		
Program ADA (Sum of Lines C3a through C3e)	400 47	100.17	100.47			
. TOTAL CHARTER SCHOOL ADA	139.17	139.17	139.17	202.00	202.00	202.00
(Sum of Lines C1, C2d, and C3f)	139.17	139.17	139.17	202.00	202.00	202.00
₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩		adaa aana ka yaala aayo la aayoo aayoo aayoo ahaa ahaa			202.00	202.00
FUND 09 or 62: Charter School ADA corresponding t	o SAUS financial	data reported in	1 Fund U9 or F	und 62.		
Total Charter School Regular ADA Charter School County Program Alternative Education ADA	····		.	······································		
a. County Group Home and Institution Pupils		· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·
b. Juvenile Halls, Homes, and Camps			1	·····	···· · · · · · · · · · · · · · · · · ·	
c. Probation Referred, On Probation or Parole,			· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · ·	
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]		· · · · · · · · · · · · · · · · · · ·	•••••			
d. Total, Charter School County Program			and it is a set of the			
Alternative Education ADA		~ ~~				
(Sum of Lines C6a through C6c) Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
a. County Community Schools	• 1000	. ر مد م	·····		····	
b. Special Education-Special Day Class	••••••		• • • • • • • • • • • • • • • • • • •	· · · · · · · · · · · · · · · · · · ·		
c. Special Education-Special Day Class				······································	· · · · · · · · · · · · · · · · · · ·	<u> </u>
d. Special Education Extended Year	· · · · - • - · ·		····· · • · · · · · · · · · · · · · · ·			
e. Other County Operated Programs:	·····		·····	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
Opportunity Schools and Full Day			******	ļ		
Opportunity Classes, Specialized Secondary			r da dia mandri da dia mandri da dia mandri da dia dia dia dia dia dia dia dia dia			
Schools			·····			
f. Total, Charter School Funded County			1000 (March 1000)	-		
	2					
Program ADA	ł		0.00 (0.00	0.00	0.00
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00			a construction of the second
Program ADA (Sum of Lines C7a through C7e) TOTAL CHARTER SCHOOL ADA			1			the second second second second second
Program ADA (Sum of Lines C7a through C7e) TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
Program ADA (Sum of Lines C7a through C7e) TOTAL CHARTER SCHOOL ADA			1			

)

 \sim

July 1 Budget Child Development Fund Expenditures by Object

ł

η

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES		vr			
1) LCFF Sources	t	8010-8099	0,00	0.00	0.0
2) Federal Revenue		8100-8299	7,592,485.00	8,050,951.00	6.0
3) Other State Revenue		8300-8599	16,356,385.00	15,954,738.00	-2.5
4) Other Local Revenue		8600-8799	347,165.00	340 765.00	-1.6
5) TOTAL, REVENUES			24,296,035.00	24,346,454.00	0.2
B. EXPENDITURES			ł		
1) Certificated Salaries		1000-1999	6,131.00	105,842.00	1626.3
2) Classified Salaries		2000-2999	2,115,385.00	1,996,412.00	-5.0
3) Employee Benefits		3000-3999	1,012,797.00	1,047,178.00	
4) Books and Supplies		4000-4999	104,627.00	240,840.00	130.2
5) Services and Other Operating Expenditures		5000-5999	19,209,408.00	19,104,484.00	-0.5
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	2,093,776.00	2 100,364.00	<u>0.3</u>
9) TOTAL, EXPENDITURES	A STEP AND THE STOLE AND THE AND A STOLEMENT OF A S		24,542,124.00	24 595 120.00	0.2
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(246,089.00)	(248 666.00)	1.0
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	246,089.00	248,666.00	1.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979		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			246,089.00 ;	248,666.00	1.0

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: fund-b (Rev 04/10/2018)

July 1 Budget Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			i	l	
BALANCE (C + D4)		antonia at angelese meneration to see sig	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES		i		:	
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) 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					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ritment of Education	VTEMENT	ed Budget
Orange County Denny	ALL FUI	2018-19 .

Special Education Pass-Through Fund

Form 10

Subfund 1010 2018-19

Adopted Budget

Estimated Actuals

2017-18 Budget

Budget

45,191,165

45,061,285 46,330,431

43,700,914

1,490,251 11,554,544

(1,269,146)

12,823,690

\bigcirc		
	Form 01	01
	General Fund	Fund
	Subfund 0101	10101
	2017-18 Estimated Actuals	2018-19 Adopted Burdget
	Budget	Budget
Revenues	233,906,120	233,330,611
Expenditures	236,564,820	222,732,244
Excess / (Deficit)	(2,658,700)	10,598,367
Beginning Balance (July 1)	161,238,111	157,352,587
Transfers / Other Audit Adjustments	(1,226,824)	(1,229,401)
Reserves / Ending Balance June 30	157,352,587	166,721,553

	(1,220,024)	(1,229,401)	
sives / Ending Balance June 30	157,352,587	166.721,553	
	Form 17	17	
	Special Reserve Fund Subfund 1717	erve Fund	
	2017-18	2018-19	
	Estimated Actuals	Adopted Budget	
	Budget	Budget	
enues	194,761	194,761	
ss / (Deficit)	194,761	194,761	

Revenues Expenditures	194,761	194,761	
Excess / (Deficit)	194,761	194,761	
Beginning Balance (July 1)	24,588,618	24,783,379	
Transfers / Other Audit Adjustments			
Reserves / Ending Balance June 30	24,783,379	24,978,140	

	Form 56	56
	Debi Service Fund (Espianade) Subfund 5656	na (Espianade) 15656
	2017-18	2018-19
	Estimated Actuals	Adopted Budget
3	Budget	Budget
Revenues	13,000	13,600
Expenditures	845,200	845,200
	(832,200)	(832,200)
Beginning Balance (July 1)	1,503,842	1,471,642
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	1,471,642	1,439,442

Subfund 1212	Form 12 Child Development Fund Subtined 1212
2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
24,296,035 24,542,124	24.346,454 24,595,120
(246,089)	(248,666)
246,089	248,666

n 35 Illities Fund d 3535	2018-19 Admind Builder	Budget	51,572		51,572	4,203,343	×	4,254,915
Form 35 School Facilities Fund Subtund 3535	2017-18 Estimated Actuals	Budget	51,610	,	51,610	4,151,733		4,203,343

FUNDS
ALL
TOTAL

TOTAL AI	T FUNI
2017-18	2
imated Actuals	Adopt
Dudant	

A				
2017-18 Estimated Actuals	Budget	309,198,350	310,469,649	

Adopted Budget Budget 1,588,200

Budget 1,999,696 1,240,674

13,751,315 235,329,209

(1,271,299)

413,709 4,941,069

759,022 4,182,047

236,600,508

249,080,524

235,329,209

5,354,778

4,941,069

-18	201
i Actuals	Adopted
get	Buc
000	

	2018-19	is Adopted Budget	Budget	308,724,384 294,973,069
THE R. P. LEWIS CO., LANSING MICH.	2017-18	imated Actuals	Budget	309,198,350 310,469,649

0000	2018-19	Adopted Budget	Budget
A TTAN PARTY AND TANK		ctuals	

r-18	2011
I Actuals	Adopted
get	Buc

	A	
2017-18	Estimated Actuals	Budget

L LUNUS	2018-	Adopted F
JIAL AL	8	ctuals

	12	
	ç	n
	č	3
	Ē	2
	ī	2
	-	4
	-	1
	4	τ
		4
	2	ζ
	5	2

Subfund 6769 2018-19 2018-19

Estimated Actuals

2017-18

Dental Self-Insurance Fund

Form 67

2017-18

Adopted Budget

Estimated Actuals

2017-18 Budget

Budget

2018-19

State School Building Fund

Subfund 3033 Form 30

Estimated Actuals Budget 2,376,181

Subfund 4040

Budget 2,376,301 912,300 2018-19 Adopted Budget (800,000) 1,464,001 3,834,846 707,400 (800,000) 1,668,781 2,966,065

Form 40

27,187,799

13,044,795

11,554,544

Budget

603.000 Budget 1,299,662 239,000

Adopted Budget 2018-19 Estimated Actuals 2017-18

Deferred Maintenance Fund

Form 14

Subfund 1414

1.222.520

619,520

1,060,662

27,187,799 25,146,402 980,735

980,735

29,788,054

Capital Outlay Fund (Esplanade)

4,498,847

3,834,846

.

()

•

 ϵ