



November 17, 2017

To: Directors and Managers of Business

From: Howard Marinier, Administrator
Business Services

Subject: 2017-18 P-1 Property Tax Estimates

**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**
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AL MIJARES, Ph.D.
County Superintendent
of Schools

Enclosed is the 2017-18 P-1 Property Tax Revenue Estimates reported to the California Department of Education (CDE) by our office. When comparing the 2017-18 P-1 Estimates to the 2016-17 Actual Taxes, we noted the following countywide changes:

Tax Type	2016-17 Annual (in millions)	2017-18 P-1 (in millions)	% Change 2016-17 Actual to 2017-18 P-1
Secured	\$ 1,964.58	\$ 2,097.14	6.75%
Unsecured	\$ 64.60	\$ 64.92	0.48%
HOX Subventions	\$ 12.57	\$ 12.28	-2.32%
Misc. Taxes/Other Subventions	\$ 2.16	\$ 2.13	-1.13%
Timber Taxes	\$ 0.00	\$ 0.00	-1.10%
Prior Year Taxes	\$ 29.80	\$ 34.74	16.58%
Supplemental Taxes	\$ 54.55	\$ 60.69	11.26%
Educational Revenue Augmentation Fund	\$ 193.04	\$ 181.29	-6.09%
Total Taxes	\$ 2,321.30	\$ 2,453.17	5.68%
RDA Pass-Through	\$ 12.59	\$ 12.02	-4.56%
RDA Residuals	\$ 119.28	\$ 129.93	8.93%
RDA Asset Liquidation	\$ 8.22	\$ 2.17	-73.65%
Total RDA Funds	\$ 140.09	\$ 144.11	2.87%
Total Taxes and RDA Funds	\$ 2,461.39	\$ 2,597.29	5.52%

Please note that school districts are unique and will not have a one-to-one correlation with the countywide rates of change. Please refer to the enclosed Comparison of 2017-18 P-1 Estimated Taxes for your school district's actual rates of change.

If time permits, we encourage school districts to include the enclosed 2017-18 P-1 Property Tax Estimates in the preparation of revenue calculations for the 2017-18 First Interim Report.

**ORANGE COUNTY
BOARD OF EDUCATION**

JOHN W. BEDELL, PH.D.

DAVID L. BOYD

REBECCA "BECKIE" GOMEZ

LINDA LINDHOLM

KEN L. WILLIAMS, D.O.

2017-18 First Period (P-1) Property Tax Estimates

November 17, 2017

Page 2 of 2

We have enclosed a copy of the calculation assumptions provided by the Orange County Auditor-Controller used to estimate the 2017-18 P-1 Property Taxes. Current school district tax ledger information is available at the Auditor-Controller's website:

<http://tax.ocgov.com/acledger/index.asp>.

If you have any questions or concerns regarding this information, please give me a call at (714) 966-4176.

Enclosures

cc: Dean West, CPA, Associate Superintendent, Business Services
Chris Lombardo, Executive Director, Business Services
Assistant Superintendents, Business Services

P-1 Estimated Property Taxes for Orange County K-12 School Districts for the Year Ending June 30, 2018

	A	B	C	D	E	F	G	H	I	J (Sum of A through I)	K	L	M	N (Sum of K+L+M)	O (Sum of J+N)
District Name	Secured 8041	Unsecured 8042	HOX Subventions 8021	Misc. Taxes Other Subventions 8029	Timber Tax 8022	Prior Years 8043	Release of PY Tax Impounds 8043	Supplemental 8044	Educ. Rev. Augmentation Fund (ERAF) 8045	Total Taxes (A-1 through A-9)	Statutory Pass- Through 8047	RPTTF & AB1484 Residuals 8047	LMIHF & Unencumbered Assets 8047	Total Redevelopment (A-11 through A-13) 8047	Total Taxes & Redevelopment (A-10, A14)
	A-1	A-2	A-3	A-4	A-5	A-6	A-7	A-8	A-9	A-10	A-11	A-12	A-13	A-14	A-15
Anaheim Elementary	63,747,516	1,893,255	373,670	-	6	757,993	-	2,329,881	11,335,790	\$ 80,438,111	127,460	2,739,232	-	\$ 2,866,692	\$ 83,304,803
Buena Park Elementary	9,600,370	290,067	55,476	-	1	112,062	-	605,581	2,611,146	\$ 13,274,703	583,347	3,669,597	194,166	\$ 4,447,110	\$ 17,721,813
Centralia Elementary	12,140,637	359,654	71,235	-	1	144,767	-	550,692	2,213,956	\$ 15,480,942	321,502	2,235,001	115,978	\$ 2,672,481	\$ 18,153,423
Cypress Elementary	14,311,527	424,491	83,715	-	1	171,328	-	493,595	1,521,406	\$ 17,006,063	125,198	1,132,014	23,607	\$ 1,280,819	\$ 18,286,882
Fountain Valley Elementary	23,432,621	696,890	137,393	-	2	276,940	-	791,478	2,470,527	\$ 27,805,851	133,803	1,327,478	-	\$ 1,461,281	\$ 29,267,132
Fullerton Elementary	36,611,121	1,111,610	212,921	-	3	429,495	-	1,686,523	5,797,864	\$ 45,849,537	387,632	2,657,305	-	\$ 3,044,937	\$ 48,894,474
Huntington Beach City Elementary	36,976,673	1,101,264	216,264	-	3	439,464	-	889,847	1,184,059	\$ 40,807,574	152,006	2,256,716	-	\$ 2,408,722	\$ 43,216,296
La Habra City Elementary	13,249,948	386,836	76,650	-	1	443,782	-	606,611	2,575,507	\$ 17,339,335	80,936	34,067	-	\$ 115,003	\$ 17,454,338
Lowell-Joint	5,570,658	161,145	31,346	-	-	63,351	-	-	-	\$ 5,826,500	25,528	-	-	\$ 25,528	\$ 5,852,028
Magnolia Elementary	9,401,950	278,403	55,980	-	1	111,082	-	788,284	3,927,500	\$ 14,563,200	166,224	1,709,198	131,160	\$ 2,006,582	\$ 16,569,782
Ocean View Elementary	34,927,852	1,038,034	204,420	-	3	408,247	-	1,081,298	2,722,502	\$ 40,382,356	337,667	2,232,216	-	\$ 2,569,883	\$ 42,952,239
Savanna Elementary	5,459,224	161,731	32,145	-	-	64,349	-	296,119	1,295,448	\$ 7,309,016	236,387	581,194	164,003	\$ 981,584	\$ 8,290,600
Westminster Elementary	12,596,114	370,855	74,858	-	1	151,048	-	1,175,209	5,197,983	\$ 19,566,068	750,438	5,117,475	4,217	\$ 5,872,130	\$ 25,438,198
ELEMENTARY TOTALS	\$ 278,026,211	\$ 8,274,235	\$ 1,626,073	\$ -	\$ 23	\$ 3,573,908	\$ -	\$ 11,295,118	\$ 42,853,688	\$ 345,649,256	\$ 3,428,128	\$ 25,691,493	\$ 633,131	\$ 29,752,752	\$ 375,402,008
Anaheim Union High	59,910,615	1,778,035	354,831	-	5	712,472	-	3,874,056	16,706,521	\$ 83,336,535	462,713	4,429,631	206,425	\$ 5,098,769	\$ 88,435,304
Fullerton Joint Union High	48,706,157	1,492,221	284,771	2,131,707	4	797,635	-	1,756,017	6,170,790	\$ 61,339,302	843,667	5,325,506	173,050	\$ 6,342,223	\$ 67,681,525
Huntington Beach Union High	90,843,764	2,699,543	529,745	-	8	1,074,135	-	2,005,382	3,282,629	\$ 100,435,206	1,115,839	9,103,335	3,503	\$ 10,222,677	\$ 110,657,883
UNION HIGH TOTALS	\$ 199,460,536	\$ 5,969,799	\$ 1,169,347	\$ 2,131,707	\$ 17	\$ 2,584,242	\$ -	\$ 7,635,455	\$ 26,159,940	\$ 245,111,043	\$ 2,422,219	\$ 18,858,472	\$ 382,978	\$ 21,663,669	\$ 266,774,712
Brea-Olinda Unified	22,921,265	681,808	134,316	-	2	8,154,663	-	730,218	1,169,426	\$ 33,791,698	-	978,240	-	\$ 978,240	\$ 34,769,938
Capistrano Unified	305,733,018	9,132,168	1,792,093	-	27	3,581,261	-	6,772,001	9,692,177	\$ 336,702,745	85,053	1,760,780	-	\$ 1,845,833	\$ 338,548,578
Garden Grove Unified	80,216,286	2,379,740	476,014	-	7	946,209	-	5,664,554	26,114,851	\$ 115,797,661	1,650,825	13,373,086	1,035,865	\$ 16,059,776	\$ 131,857,437
Irvine Unified	215,528,476	6,437,821	1,261,890	-	18	2,466,910	-	4,134,706	5,503,396	\$ 235,333,217	1,481,875	5,301,174	-	\$ 6,783,049	\$ 242,116,266
Laguna Beach Unified	49,173,471	1,469,627	285,876	-	4	575,472	-	-	-	\$ 51,504,450	-	-	-	\$ -	\$ 51,504,450
Los Alamitos Unified	37,249,728	1,108,520	218,494	-	3	437,599	-	1,236,237	4,167,053	\$ 44,417,634	73,351	517,059	-	\$ 590,410	\$ 45,008,044
Newport-Mesa Unified	233,418,760	6,962,197	1,353,758	-	20	2,714,405	-	-	-	\$ 244,449,140	37,882	5,413,062	-	\$ 5,450,944	\$ 249,900,084
Orange Unified	135,373,241	4,022,812	790,840	-	12	1,604,021	-	3,592,392	7,340,038	\$ 152,723,356	331,563	12,397,917	1,660	\$ 12,731,140	\$ 165,454,496
Placentia-Yorba Linda Unified	93,111,246	2,770,832	546,300	-	8	2,122,329	-	3,215,008	10,849,035	\$ 112,614,758	805,532	8,766,845	-	\$ 9,572,377	\$ 122,187,135
Saddleback Valley Unified	159,801,404	4,757,561	933,752	-	14	1,869,359	-	3,596,160	4,949,635	\$ 175,907,885	327,992	2,562,680	-	\$ 2,890,672	\$ 178,798,557
Santa Ana Unified	94,169,845	5,200,262	558,984	-	8	1,097,979	-	7,187,314	33,614,647	\$ 141,829,039	365,369	15,986,372	-	\$ 16,351,741	\$ 158,180,780
Tustin Unified	102,397,879	3,052,521	600,743	-	9	1,184,655	-	3,005,101	8,871,777	\$ 119,112,685	680,732	12,827,663	-	\$ 13,508,395	\$ 132,621,080
UNIFIED TOTALS	\$ 1,529,094,619	\$ 47,975,869	\$ 8,953,060	\$ -	\$ 132	\$ 26,754,862	\$ -	\$ 39,133,691	\$ 112,272,035	\$ 1,764,184,268	\$ 5,840,174	\$ 79,884,878	\$ 1,037,525	\$ 86,762,577	\$ 1,850,946,845
K-12 DISTRICT TOTALS	\$ 2,006,581,366	\$ 62,219,903	\$ 11,748,480	\$ 2,131,707	\$ 172	\$ 32,913,012	\$ -	\$ 58,064,264	\$ 181,285,663	\$ 2,354,944,567	\$ 11,690,521	\$ 124,434,843	\$ 2,053,634	\$ 138,178,998	\$ 2,493,123,565
Orange Co. Office of Education	90,554,944	2,696,181	530,537	-	8	1,823,561	-	2,621,897	1,287	\$ 98,228,415	328,983	5,492,165	112,266	\$ 5,933,414	\$ 104,161,829
K-12 DISTRICT AND COUNTY TOTALS	\$ 2,097,136,310	\$ 64,916,084	\$ 12,279,017	\$ 2,131,707	\$ 180	\$ 34,736,573	\$ -	\$ 60,686,161	\$ 181,286,950	\$ 2,453,172,982	\$ 12,019,504	\$ 129,927,008	\$ 2,165,900	\$ 144,112,412	\$ 2,597,285,394

*Note - Taxes reported by the Orange County Auditor-Controller exclude Race Horse taxes which are reported separately and include Annual taxes reported by Los Angeles County.

Comparison of 2017-18 P-1 Estimated Taxes to 2016-17 Annual Taxes

Local Educational Agency	Secured			Unsecured			HOX Subventions			Misc. Taxes and Subventions			Timber Taxes		
	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual
<i>Anaheim Elementary</i>	60,736,379	63,747,516	4.96%	1,906,954	1,893,255	-0.72%	389,433	373,670	-4.05%	-	-		6	6	0.00%
<i>Buena Park Elementary</i>	9,208,882	9,600,370	4.25%	288,896	290,067	0.41%	58,297	55,476	-4.84%	-	-		1	1	0.00%
<i>Centralia Elementary</i>	11,621,763	12,140,637	4.46%	364,002	359,654	-1.19%	74,624	71,235	-4.54%	-	-		1	1	0.00%
<i>Cypress Elementary</i>	13,740,460	14,311,527	4.16%	430,907	424,491	-1.49%	87,878	83,715	-4.74%	-	-		1	1	0.00%
<i>Fountain Valley Elementary</i>	22,161,742	23,432,621	5.73%	696,696	696,890	0.03%	142,044	137,393	-3.27%	-	-		2	2	0.00%
<i>Fullerton Elementary</i>	34,694,939	36,611,121	5.52%	1,123,141	1,111,610	-1.03%	220,695	212,921	-3.52%	-	-		3	3	0.00%
<i>Huntington Beach City Elementary</i>	35,097,224	36,976,673	5.35%	1,104,874	1,101,264	-0.33%	224,155	216,264	-3.52%	-	-		3	3	0.00%
<i>La Habra City Elementary</i>	12,632,910	13,249,948	4.88%	389,619	386,836	-0.71%	79,932	76,650	-4.11%	-	-		1	1	0.00%
<i>Lowell-Joint</i>	5,149,720	5,570,658	8.17%	157,069	161,145	2.60%	31,515	31,346	-0.54%	-	-		1	-	-100.00%
<i>Magnolia Elementary</i>	8,926,075	9,401,950	5.33%	279,412	278,403	-0.36%	58,326	55,980	-4.02%	-	-		1	1	0.00%
<i>Ocean View Elementary</i>	32,702,239	34,927,852	6.81%	1,028,102	1,038,034	0.97%	209,241	204,420	-2.30%	-	-		3	3	0.00%
<i>Savanna Elementary</i>	5,169,539	5,459,224	5.60%	161,891	161,731	-0.10%	33,330	32,145	-3.56%	-	-		1	-	-100.00%
<i>Westminster Elementary</i>	12,194,732	12,596,114	3.29%	379,731	370,855	-2.34%	79,575	74,858	-5.93%	-	-		1	1	0.00%
Elementary Totals	\$ 264,036,604	\$ 278,026,211	5.30%	\$ 8,311,294	\$ 8,274,235	-0.45%	\$ 1,689,045	\$ 1,626,073	-3.73%	\$ -	\$ -		\$ 25	\$ 23	-8.00%
<i>Anaheim Union High</i>	57,123,250	59,910,615	4.88%	1,792,264	1,778,035	-0.79%	370,689	354,831	-4.28%	-	-		5	5	0.00%
<i>Fullerton Joint Union High</i>	46,218,962	48,706,157	5.38%	1,502,208	1,492,221	-0.66%	295,521	284,771	-3.64%	2,153,939	2,131,707	-1.03%	4	4	0.00%
<i>Huntington Beach Union High</i>	86,003,045	90,843,764	5.63%	2,702,353	2,699,543	-0.10%	547,783	529,745	-3.29%	-	-		8	8	0.00%
High Totals	\$ 189,345,257	\$ 199,460,536	5.34%	\$ 5,996,825	\$ 5,969,799	-0.45%	\$ 1,213,993	\$ 1,169,347	-3.68%	\$ 2,153,939	\$ 2,131,707	-1.03%	\$ 17	\$ 17	0.00%
<i>Brea-Olinda Unified</i>	21,685,979	22,921,265	5.70%	681,871	681,808	-0.01%	138,934	134,316	-3.32%	-	-		2	2	0.00%
<i>Capistrano Unified</i>	285,457,869	305,733,018	7.10%	9,012,204	9,132,168	1.33%	1,827,483	1,792,093	-1.94%	-	-		27	27	0.00%
<i>Garden Grove Unified</i>	75,896,394	80,216,286	5.69%	2,380,065	2,379,740	-0.01%	493,989	476,014	-3.64%	-	-		7	7	0.00%
<i>Irvine Unified</i>	196,751,680	215,528,476	9.54%	6,210,292	6,437,821	3.66%	1,257,498	1,261,890	0.35%	-	-		18	18	0.00%
<i>Laguna Beach Unified</i>	45,861,343	49,173,471	7.22%	1,448,664	1,469,627	1.45%	290,667	285,876	-1.65%	-	-		4	4	0.00%
<i>Los Alamitos Unified</i>	35,001,926	37,249,728	6.42%	1,102,142	1,108,520	0.58%	224,437	218,494	-2.65%	2,040	-	-100.00%	3	3	0.00%
<i>Newport-Mesa Unified</i>	216,808,140	233,418,760	7.66%	6,861,737	6,962,197	1.46%	1,370,724	1,353,758	-1.24%	-	-		20	20	0.00%
<i>Orange Unified</i>	128,414,765	135,373,241	5.42%	4,033,933	4,022,812	-0.28%	819,749	790,840	-3.53%	-	-		12	12	0.00%
<i>Placentia-Yorba Linda Unified</i>	88,045,083	93,111,246	5.75%	2,769,555	2,770,832	0.05%	564,688	546,300	-3.26%	-	-		8	8	0.00%
<i>Saddleback Valley Unified</i>	149,505,453	159,801,404	6.89%	4,704,376	4,757,561	1.13%	954,143	933,752	-2.14%	-	-		14	14	0.00%
<i>Santa Ana Unified</i>	88,283,238	94,169,845	6.67%	5,439,530	5,200,262	-4.40%	574,667	558,984	-2.73%	-	-		8	8	0.00%
<i>Tustin Unified</i>	94,655,021	102,397,879	8.18%	2,981,981	3,052,521	2.37%	606,858	600,743	-1.01%	-	-		9	9	0.00%
Unified Totals	\$ 1,426,366,891	\$ 1,529,094,619	7.20%	\$ 47,626,350	\$ 47,975,869	0.73%	\$ 9,123,837	\$ 8,953,060	-1.87%	\$ 2,040	\$ -	-100.00%	\$ 132	\$ 132	0.00%
K-12 District Totals	\$ 1,879,748,752	\$ 2,006,581,366	6.75%	\$ 61,934,469	\$ 62,219,903	0.46%	\$ 12,026,875	\$ 11,748,480	-2.31%	\$ 2,155,979	\$ 2,131,707	-1.13%	\$ 174	\$ 172	-1.15%
<i>Orange Co. Office of Education</i>	84,835,275	90,554,944	6.74%	2,669,691	2,696,181	0.99%	543,155	530,537	-2.32%	-	-		8	8	0.00%
K-12 District and County Totals	\$ 1,964,584,027	\$ 2,097,136,310	6.75%	\$ 64,604,160	\$ 64,916,084	0.48%	\$ 12,570,030	\$ 12,279,017	-2.32%	\$ 2,155,979	\$ 2,131,707	-1.13%	\$ 182	\$ 180	-1.10%

Comparison of 2017-18 P-1 Estimated Taxes to 2016-17 Annual Taxes

Local Educational Agency	Prior Year Taxes			Supplemental Taxes			Educational Revenue Augmentation Fund			Total Taxes			Pass-Through Payments		
	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual
<i>Anaheim Elementary</i>	671,290	757,993	12.92%	2,146,600	2,329,881	8.54%	11,748,120	11,335,790	-3.51%	77,598,782	80,438,111	3.66%	116,514	127,460	9.39%
<i>Buena Park Elementary</i>	101,421	112,062	10.49%	560,958	605,581	7.95%	2,595,304	2,611,146	0.61%	12,813,759	13,274,703	3.60%	629,769	583,347	-7.37%
<i>Centralia Elementary</i>	130,376	144,767	11.04%	500,673	550,692	9.99%	2,248,469	2,213,956	-1.53%	14,939,908	15,480,942	3.62%	359,859	321,502	-10.66%
<i>Cypress Elementary</i>	153,014	171,328	11.97%	446,582	493,595	10.53%	1,652,016	1,521,406	-7.91%	16,510,858	17,006,063	3.00%	132,604	125,198	-5.59%
<i>Fountain Valley Elementary</i>	245,579	276,940	12.77%	709,826	791,478	11.50%	2,740,414	2,470,527	-9.85%	26,696,303	27,805,851	4.16%	133,803	133,803	0.00%
<i>Fullerton Elementary</i>	384,331	429,495	11.75%	1,533,476	1,686,523	9.98%	6,113,694	5,797,864	-5.17%	44,070,279	45,849,537	4.04%	387,632	387,632	0.00%
<i>Huntington Beach City Elementary</i>	396,969	439,464	10.70%	778,166	889,847	14.35%	1,418,979	1,184,059	-16.56%	39,020,370	40,807,574	4.58%	152,006	152,006	0.00%
<i>La Habra City Elementary</i>	316,237	443,782	40.33%	555,802	606,611	9.14%	2,833,160	2,575,507	-9.09%	16,807,661	17,339,335	3.16%	85,350	80,936	-5.17%
<i>Lowell-Joint</i>	55,138	63,351	14.90%	-	-	-	86,445	-	-100.00%	5,479,888	5,826,500	6.33%	27,279	25,528	-6.42%
<i>Magnolia Elementary</i>	98,900	111,082	12.32%	713,302	788,284	10.51%	3,878,164	3,927,500	1.27%	13,954,180	14,563,200	4.36%	186,521	166,224	-10.88%
<i>Ocean View Elementary</i>	360,151	408,247	13.35%	995,099	1,081,298	8.66%	3,311,559	2,722,502	-17.79%	38,606,394	40,382,356	4.60%	354,322	337,667	-4.70%
<i>Savanna Elementary</i>	56,976	64,349	12.94%	267,304	296,119	10.78%	1,358,925	1,295,448	-4.67%	7,047,966	7,309,016	3.70%	262,417	236,387	-9.92%
<i>Westminster Elementary</i>	136,710	151,048	10.49%	1,068,868	1,175,209	9.95%	5,029,199	5,197,983	3.36%	18,888,816	19,566,068	3.59%	852,112	750,438	-11.93%
Elementary Totals	\$ 3,107,092	3,573,908	15.02%	\$ 10,276,656	11,295,118	9.91%	\$ 45,014,448	\$ 42,853,688	-4.80%	\$ 332,435,164	\$ 345,649,256	3.97%	\$ 3,680,188	\$ 3,428,128	-6.85%
<i>Anaheim Union High</i>	632,820	712,472	12.59%	3,496,633	3,874,056	10.79%	16,832,800	16,706,521	-0.75%	80,248,461	83,336,535	3.85%	499,289	462,713	-7.33%
<i>Fullerton Joint Union High</i>	652,527	797,635	22.24%	1,596,720	1,756,017	9.98%	6,870,073	6,170,790	-10.18%	59,289,954	61,339,302	3.46%	892,331	843,667	-5.45%
<i>Huntington Beach Union High</i>	960,428	1,074,135	11.84%	1,812,634	2,005,382	10.63%	4,473,196	3,282,629	-26.62%	96,499,447	100,435,206	4.08%	1,213,982	1,115,839	-8.08%
High Totals	\$ 2,245,775	2,584,242	15.07%	\$ 6,905,987	7,635,455	10.56%	\$ 28,176,069	\$ 26,159,940	-7.16%	\$ 236,037,862	\$ 245,111,043	3.84%	\$ 2,605,602	\$ 2,422,219	-7.04%
<i>Brea-Olinda Unified</i>	6,594,186	8,154,663	23.66%	667,950	730,218	9.32%	2,013,795	1,169,426	-41.93%	31,782,717	33,791,698	6.32%	17,335	-	-100.00%
<i>Capistrano Unified</i>	3,147,585	3,581,261	13.78%	6,069,739	6,772,001	11.57%	11,413,120	9,692,177	-15.08%	316,928,027	336,702,745	6.24%	85,053	85,053	0.00%
<i>Garden Grove Unified</i>	842,277	946,209	12.34%	5,190,786	5,664,554	9.13%	26,142,151	26,114,851	-0.10%	110,945,669	115,797,661	4.37%	1,753,705	1,650,825	-5.87%
<i>Irvine Unified</i>	2,141,709	2,466,910	15.18%	3,458,540	4,134,706	19.55%	4,989,922	5,503,396	10.29%	214,809,659	235,333,217	9.55%	1,830,125	1,481,875	-19.03%
<i>Laguna Beach Unified</i>	500,108	575,472	15.07%	2	-	-100.00%	-	-	-	48,100,788	51,504,450	7.08%	-	-	-
<i>Los Alamitos Unified</i>	386,992	437,599	13.08%	1,112,384	1,236,237	11.13%	4,584,994	4,167,053	-9.12%	42,414,918	44,417,634	4.72%	73,351	73,351	0.00%
<i>Newport-Mesa Unified</i>	2,375,055	2,714,405	14.29%	15	-	-100.00%	-	-	-	227,415,691	244,449,140	7.49%	37,881	37,882	0.00%
<i>Orange Unified</i>	1,436,109	1,604,021	11.69%	3,266,955	3,592,392	9.96%	8,285,756	7,340,038	-11.41%	146,257,279	152,723,356	4.42%	331,993	331,563	-0.13%
<i>Placentia-Yorba Linda Unified</i>	1,812,793	2,122,329	17.08%	2,888,073	3,215,008	11.32%	11,726,757	10,849,035	-7.48%	107,806,957	112,614,758	4.46%	809,579	805,532	-0.50%
<i>Saddleback Valley Unified</i>	1,641,264	1,869,359	13.90%	3,242,669	3,596,160	10.90%	7,051,088	4,949,635	-29.80%	167,099,007	175,907,885	5.27%	112,316	327,992	192.03%
<i>Santa Ana Unified</i>	988,025	1,097,979	11.13%	6,420,439	7,187,314	11.94%	32,979,904	33,614,647	1.92%	134,685,811	141,829,039	5.30%	369,621	365,369	-1.15%
<i>Tustin Unified</i>	1,032,030	1,184,655	14.79%	2,688,969	3,005,101	11.76%	10,323,206	8,871,777	-14.06%	112,288,074	119,112,685	6.08%	634,331	680,732	7.31%
Unified Totals	\$ 22,898,133	26,754,862	16.84%	\$ 35,006,521	39,133,691	11.79%	\$ 119,510,693	\$ 112,272,035	-6.06%	\$ 1,660,534,597	\$ 1,764,184,268	6.24%	\$ 6,055,290	\$ 5,840,174	-3.55%
K-12 District Totals	\$ 28,251,000	32,913,012	16.50%	\$ 52,189,164	58,064,264	11.26%	\$ 192,701,210	\$ 181,285,663	-5.92%	\$ 2,229,007,623	\$ 2,354,944,567	5.65%	\$ 12,341,080	\$ 11,690,521	-5.27%
<i>Orange Co. Office of Education</i>	1,546,063	1,823,561	17.95%	2,356,487	2,621,897	11.26%	342,429	1,287	-99.62%	92,293,108	98,228,415	6.43%	252,765	328,983	30.15%
K-12 District and County Totals	\$ 29,797,063	34,736,573	16.58%	\$ 54,545,651	60,686,161	11.26%	\$ 193,043,639	\$ 181,286,950	-6.09%	\$ 2,321,300,731	\$ 2,453,172,982	5.68%	\$ 12,593,845	\$ 12,019,504	-4.56%

Comparison of 2017-18 P-1 Estimated Taxes to 2016-17 Annual Taxes

Local Educational Agency	RPTTF Residual			RDA Successor Agency Unencumbered / Low Mod			Total Community Redevelopment Funds			Misc. Funds			Total Taxes and Community Redevelopment Funds		
	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual	2016-17 Actual	2017-18 P-1	% Change 2017-18 P-1 to 2016-17 Actual
<i>Anaheim Elementary</i>	2,557,639	2,739,232	7.10%	4,915	-	-100.00%	2,679,068	2,866,692	7.00%	-	-	-	80,277,850	83,304,803	3.77%
<i>Buena Park Elementary</i>	3,345,730	3,669,597	9.68%	184,574	194,166	5.20%	4,160,073	4,447,110	6.90%	-	-	-	16,973,832	17,721,813	4.41%
<i>Centralia Elementary</i>	2,120,092	2,235,001	5.42%	110,663	115,978	4.80%	2,590,614	2,672,481	3.16%	-	-	-	17,530,522	18,153,423	3.55%
<i>Cypress Elementary</i>	1,026,491	1,132,014	10.28%	20,453	23,607	15.42%	1,179,548	1,280,819	8.59%	87	-	-100.00%	17,690,493	18,286,882	3.37%
<i>Fountain Valley Elementary</i>	1,200,143	1,327,478	10.61%	-	-	-	1,333,946	1,461,281	9.55%	-	-	-	28,030,249	29,267,132	4.41%
<i>Fullerton Elementary</i>	2,397,208	2,657,305	10.85%	593	-	-100.00%	2,785,433	3,044,937	9.32%	-	-	-	46,855,712	48,894,474	4.35%
<i>Huntington Beach City Elementary</i>	1,697,034	2,256,716	32.98%	-	-	-	1,849,040	2,408,722	30.27%	-	-	-	40,869,410	43,216,296	5.74%
<i>La Habra City Elementary</i>	32,464	34,067	4.94%	533,995	-	-100.00%	651,809	115,003	-82.36%	-	-	-	17,459,470	17,454,338	-0.03%
<i>Lowell-Joint</i>	-	-	-	188,105	-	-100.00%	215,384	25,528	-88.15%	-	-	-	5,695,272	5,852,028	2.75%
<i>Magnolia Elementary</i>	1,571,677	1,709,198	8.75%	-	131,160	-	1,758,198	2,006,582	14.13%	-	-	-	15,712,378	16,569,782	5.46%
<i>Ocean View Elementary</i>	2,101,701	2,232,216	6.21%	37,134	-	-100.00%	2,493,157	2,569,883	3.08%	-	-	-	41,099,551	42,952,239	4.51%
<i>Savanna Elementary</i>	543,172	581,194	7.00%	5,047	164,003	3149.51%	810,636	981,584	21.09%	-	-	-	7,858,602	8,290,600	5.50%
<i>Westminster Elementary</i>	4,702,697	5,117,475	8.82%	264,960	4,217	-98.41%	5,819,769	5,872,130	0.90%	-	-	-	24,708,585	25,438,198	2.95%
Elementary Totals	\$ 23,296,048	\$ 25,691,493	10.28%	\$ 1,350,439	\$ 633,131	-53.12%	\$ 28,326,675	\$ 29,752,752	5.03%	\$ 87	\$ -	-100.00%	\$ 360,761,926	\$ 375,402,008	4.06%
<i>Anaheim Union High</i>	4,117,905	4,429,631	7.57%	66,864	206,425	208.72%	4,684,058	5,098,769	8.85%	87	-	-100.00%	84,932,606	88,435,304	4.12%
<i>Fullerton Joint Union High</i>	4,855,910	5,325,506	9.67%	656,023	173,050	-73.62%	6,404,264	6,342,223	-0.97%	-	-	-	65,694,218	67,681,525	3.03%
<i>Huntington Beach Union High</i>	8,071,048	9,103,335	12.79%	250,610	3,503	-98.60%	9,535,640	10,222,677	7.20%	-	-	-	106,035,087	110,657,883	4.36%
High Totals	\$ 17,044,863	\$ 18,858,472	10.64%	\$ 973,497	382,978	-60.66%	\$ 20,623,962	\$ 21,663,669	5.04%	\$ 87	\$ -	-100.00%	\$ 256,661,911	\$ 266,774,712	3.94%
<i>Brea-Olinda Unified</i>	904,187	978,240	8.19%	3,007,703	-	-100.00%	3,929,225	978,240	-75.10%	-	-	-	35,711,942	34,769,938	-2.64%
<i>Capistrano Unified</i>	1,631,560	1,760,780	7.92%	-	-	-	1,716,613	1,845,833	7.53%	-	-	-	318,644,640	338,548,578	6.25%
<i>Garden Grove Unified</i>	12,507,562	13,373,086	6.92%	204,965	1,035,865	405.39%	14,466,232	16,059,776	11.02%	-	-	-	125,411,901	131,857,437	5.14%
<i>Irvine Unified</i>	4,417,277	5,301,174	20.01%	-	-	-	6,247,402	6,783,049	8.57%	-	-	-	221,057,061	242,116,266	9.53%
<i>Laguna Beach Unified</i>	-	-	-	-	-	-	-	-	-	-	-	-	48,100,788	51,504,450	7.08%
<i>Los Alamitos Unified</i>	500,105	517,059	3.39%	-	-	-	573,456	590,410	2.96%	-	-	-	42,988,374	45,008,044	4.70%
<i>Newport-Mesa Unified</i>	5,093,208	5,413,062	6.28%	-	-	-	5,131,089	5,450,944	6.23%	-	-	-	232,546,780	249,900,084	7.46%
<i>Orange Unified</i>	11,164,266	12,397,917	11.05%	427,982	1,660	-99.61%	11,924,241	12,731,140	6.77%	-	-	-	158,181,520	165,454,496	4.60%
<i>Placentia-Yorba Linda Unified</i>	8,178,027	8,766,845	7.20%	1,754,050	-	-100.00%	10,741,656	9,572,377	-10.89%	-	-	-	118,548,613	122,187,135	3.07%
<i>Saddleback Valley Unified</i>	2,460,803	2,562,680	4.14%	-	-	-	2,573,119	2,890,672	12.34%	-	-	-	169,672,126	178,798,557	5.38%
<i>Santa Ana Unified</i>	15,943,659	15,986,372	0.27%	-	-	-	16,313,280	16,351,741	0.24%	-	-	-	150,999,091	158,180,780	4.76%
<i>Tustin Unified</i>	11,080,499	12,827,663	15.77%	-	-	-	11,714,830	13,508,395	15.31%	-	-	-	124,002,904	132,621,080	6.95%
Unified Totals	\$ 73,881,153	\$ 79,884,878	8.13%	\$ 5,394,700	1,037,525	-80.77%	\$ 85,331,143	\$ 86,762,577	1.68%	\$ -	\$ -	-	\$ 1,745,865,740	\$ 1,850,946,845	6.02%
K-12 District Totals	\$ 114,222,064	\$ 124,434,843	8.94%	\$ 7,718,636	2,053,634	-73.39%	\$ 134,281,780	\$ 138,178,998	2.90%	\$ 174	\$ -	-100.00%	\$ 2,363,289,577	\$ 2,493,123,565	5.49%
<i>Orange Co. Office of Education</i>	5,055,078	5,492,165	8.65%	500,846	112,266	-77.58%	5,808,689	5,933,414	2.15%	-	-	-	98,101,797	104,161,829	6.18%
K-12 District and County Totals	\$ 119,277,142	\$ 129,927,008	8.93%	\$ 8,219,482	2,165,900	-73.65%	\$ 140,090,469	\$ 144,112,412	2.87%	\$ 174	\$ -	-100.00%	\$ 2,461,391,374	\$ 2,597,285,394	5.52%



ERIC H. WOOLERY, CPA
AUDITOR-CONTROLLER



November 14, 2017

TO: Chris Lombardo
Orange County Department of Education

SUBJECT: 2017-18 Property Tax Revenue Estimates – P1
State Department of Education Tax Software (formerly Form J-29)

This memo is being submitted to provide you with a detailed explanation of our 2017-18 property tax revenue estimates for schools.

Type Tax Revenue

1. Secured: 99.0 percent of initial local tax charges plus 99.0 percent of 2016-17 State Assessed Properties Levy times percentage growth factor plus 2016-17 Area-Wide actual tax revenues. (The J-29 instructions from the Property Tax Software indicate that secured taxes also include area-wide taxes.)
2. Unsecured: 88.0 percent of initial tax charge plus 95.0 percent of initial Aircraft tax levy.
3. Other Local Taxes: Zero
4. Prior Year Taxes: Estimate equals actuals received in July 2017 plus RDA Impounds apportioned in August 2017.
5. Trailer License Fees: Zero
6. Supplemental: Estimate includes Prior Year Supplemental actuals for 2016-17 plus anticipated CY Supplemental Collections for 2017-18. Laguna Beach Unified and Newport-Mesa report zero CY Supplemental Revenues.
7. Release of Impounds: Zero
8. Homeowners Subvention: Estimate equals actual of 2017-18 Homeowners Exemption Claim filed in October 2017.
9. Timber Tax: Estimate equals actuals received in June 2017.
10. RDA Statutory Pass-Through Revenue Limit Share: Estimated 2017-18 Statutory pass-through payments revenue limits (K-12 = 43.3% and COE = 19%)

11. RPTTF Residual: Estimate equals to the actual residuals for FY 2016-17 distribution times percentage growth factor.
12. RDA Successor Agencies' Low Mod Income Housing and Unencumbered Funds: Due to litigation that is still pending, the amounts already remitted and distributed and known to be remitted in FY 2017-18 are used.
13. Education Revenue Augmentation Fund: We anticipate that there will be sufficient cash in ERAF to fund the VLFAA in 2017-18. We do not anticipate having to process a negative ERAF apportionment.

	YTD as of	
	December 2017	June 2018
Estimated ERAF Revenue	474,866,857	881,213,468
Less: VLF adjustment	(331,817,531)	(663,635,061)
Less: Sales and Use Tax Compensation (Triple Flip)	-	-
Less: PY Taxes apportioned to ERAF in July 2017 that have already been distributed to school districts. Although revenue is reported in FY 2017-18, cash is not available to fund VLF payments.	(13,164,957)	(13,164,957)
Total	129,884,369	204,413,450

If you have any questions or desire additional information, you may contact me at (714) 834-3015, or Bang Quan at (714) 834-4437.

Frank Davies
 Manager, Auditor-Controller Property Tax Section

Certification

County: Orange
District: Orange Co. Office of Education
CDS CODE 30 10306

Fiscal Year: 2017-18
P-1
0FD4A02C

Taxes

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

County Auditor: E. H. Woolf

Date: 11/16/17

Al Mijares, Ph.D., Co. Supt of Schools

County Superintendent of Schools: By Christopher W. Flaherty DEPUTY

Date: 11/16/2017

Any inquiries concerning this report should be directed to:

CONTACT NAME Frank Davies
PHONE (714)834-3015 *
FAX (714)834-2620
E-Mail Frank.Davies@ac.ocgov.com

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence	19 Los Angeles
District of Residence	64766 Lowell Joint

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 5,570,658
Unsecured	A-2 \$ 161,145
HOX Subventions	A-3 \$ 31,346
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 0
Distribution of Prior Year Taxes	A-6 \$ 63,351
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 0
Educational Revenue Augmentation Fund	A-9 \$ 0
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 5,826,500

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 25,528
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 0
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 0
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange Fiscal Year: 2017-18
District: Orange Co. Office of Education P-1
CDS CODE 30 10306 Certificate Number: 0FD4A02C

County of Residence 30 Orange
District of Residence 66449 Brea-Olinda Unified

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type		School District
Secured	A-1 \$	22,921,265
Unsecured	A-2 \$	681,808
HOX Subventions	A-3 \$	134,316
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$	0
Distribution of Timber Yield Taxes	A-5 \$	2
Distribution of Prior Year Taxes	A-6 \$	8,154,663
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$	0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$	730,218
Educational Revenue Augmentation Fund	A-9 \$	1,169,426
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$	0
Total (Sum of A-1 through A-10)	A-11 \$	33,791,698

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$	0
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$	978,240
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$	0
College Districts ERAF	A-15 \$	0
Excess ERAF	A-16 \$	0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence	30 Orange
District of Residence	66464 Capistrano Unified

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 305,733,018
Unsecured	A-2 \$ 9,132,168
HOX Subventions	A-3 \$ 1,792,093
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 27
Distribution of Prior Year Taxes	A-6 \$ 3,581,261
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 6,772,001
Educational Revenue Augmentation Fund	A-9 \$ 9,692,177
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 336,702,745

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 85,053
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 1,760,780
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 0
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence 30 Orange
District of Residence 66506 Fullerton Elementary
E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 36,611,121
Unsecured	A-2 \$ 1,111,610
HOX Subventions	A-3 \$ 212,921
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 3
Distribution of Prior Year Taxes	A-6 \$ 429,495
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 1,686,523
Educational Revenue Augmentation Fund	A-9 \$ 5,797,864
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 45,849,537

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 387,632
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 2,657,305
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 0
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence	30 Orange
District of Residence	66514 Fullerton Joint Union High

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 48,706,157
Unsecured	A-2 \$ 1,492,221
HOX Subventions	A-3 \$ 284,771
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 4
Distribution of Prior Year Taxes	A-6 \$ 797,635
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 1,756,017
Educational Revenue Augmentation Fund	A-9 \$ 6,170,790
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 59,207,595

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 843,667
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 5,325,506
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 173,050
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

7

County: Los Angeles

Fiscal Year: 2017-18

District: Los Angeles Co. Office of Education

P-1

CDS CODE 19 10199

Certificate Number: B11D3B62

County of Residence

30 Orange

District of Residence

66514 Fullerton Joint Union High

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 1,985,336
Unsecured	A-2 \$ 75,737
HOX Subventions	A-3 \$ 13,668
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 0
Distribution of Prior Year Taxes	A-6 \$ 41,811
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 0
Educational Revenue Augmentation Fund	A-9 \$ 0
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 2,116,552

Education Code Section 2575(c) (3) and (4), applicable to county taxes

Education Code Section 42238.03 (c) (6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 5,625
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a) (4), 34183.5(b) (2) (A) and 34188]	A-13 \$ 9,530
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 0
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange Fiscal Year: 2017-18
District: Orange Co. Office of Education P-1
CDS CODE 30 10306 Certificate Number: 0FD4A02C

County of Residence 30 Orange
District of Residence 66530 Huntington Beach City Elementary
E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type		School District
Secured	A-1 \$	36,976,673
Unsecured	A-2 \$	1,101,264
HOX Subventions	A-3 \$	216,264
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$	0
Distribution of Timber Yield Taxes	A-5 \$	3
Distribution of Prior Year Taxes	A-6 \$	439,464
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$	0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$	889,847
Educational Revenue Augmentation Fund	A-9 \$	1,184,059
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$	0
Total (Sum of A-1 through A-10)	A-11 \$	40,807,574

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$	152,006
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$	2,256,716
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$	0
College Districts ERAF	A-15 \$	0
Excess ERAF	A-16 \$	0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence	30 Orange
District of Residence	73650 Irvine Unified

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 215,528,476
Unsecured	A-2 \$ 6,437,821
HOX Subventions	A-3 \$ 1,261,890
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 18
Distribution of Prior Year Taxes	A-6 \$ 2,466,910
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 4,134,706
Educational Revenue Augmentation Fund	A-9 \$ 5,503,396
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 235,333,217

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 1,481,875
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 5,301,174
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 0
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence 30 Orange
 District of Residence 73924 Los Alamitos Unified
 E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 37,249,728
Unsecured	A-2 \$ 1,108,520
HOX Subventions	A-3 \$ 218,494
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 3
Distribution of Prior Year Taxes	A-6 \$ 437,599
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 1,236,237
Educational Revenue Augmentation Fund	A-9 \$ 4,167,053
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 44,417,634

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 73,351
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 517,059
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 0
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence	30 Orange
District of Residence	66613 Ocean View

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 34,927,852
Unsecured	A-2 \$ 1,038,034
HOX Subventions	A-3 \$ 204,420
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 3
Distribution of Prior Year Taxes	A-6 \$ 408,247
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 1,081,298
Educational Revenue Augmentation Fund	A-9 \$ 2,722,502
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 40,382,356

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 337,667
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 2,232,216
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 0
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence	30 Orange
District of Residence	66621 Orange Unified

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 135,373,241
Unsecured	A-2 \$ 4,022,812
HOX Subventions	A-3 \$ 790,840
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 12
Distribution of Prior Year Taxes	A-6 \$ 1,604,021
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 3,592,392
Educational Revenue Augmentation Fund	A-9 \$ 7,340,038
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 152,723,356

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 331,563
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 12,397,917
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 1,660
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange Fiscal Year: 2017-18
District: Orange Co. Office of Education P-1
CDS CODE 30 10306 Certificate Number: 0FD4A02C

County of Residence 30 Orange
District of Residence 66647 Placentia-Yorba Linda Unified

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type		School District
Secured	A-1 \$	93,111,246
Unsecured	A-2 \$	2,770,832
HOX Subventions	A-3 \$	546,300
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$	0
Distribution of Timber Yield Taxes	A-5 \$	8
Distribution of Prior Year Taxes	A-6 \$	2,122,329
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$	0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$	3,215,008
Educational Revenue Augmentation Fund	A-9 \$	10,849,035
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$	0
Total (Sum of A-1 through A-10)	A-11 \$	112,614,758

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$	805,532
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$	8,766,845
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$	0
College Districts ERAF	A-15 \$	0
Excess ERAF	A-16 \$	0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence	30 Orange
District of Residence	73635 Saddleback Valley Unified

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 159,801,404
Unsecured	A-2 \$ 4,757,561
HOX Subventions	A-3 \$ 933,752
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 14
Distribution of Prior Year Taxes	A-6 \$ 1,869,359
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 3,596,160
Educational Revenue Augmentation Fund	A-9 \$ 4,949,635
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 175,907,885

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 327,992
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 2,562,680
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 0
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence	30 Orange
District of Residence	66670 Santa Ana Unified

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	School District
Secured	A-1 \$ 94,169,845
Unsecured	A-2 \$ 5,200,262
HOX Subventions	A-3 \$ 558,984
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 8
Distribution of Prior Year Taxes	A-6 \$ 1,097,979
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 7,187,314
Educational Revenue Augmentation Fund	A-9 \$ 33,614,647
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 141,829,039

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 365,369
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 15,986,372
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 0
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange Fiscal Year: 2017-18
District: Orange Co. Office of Education P-1
CDS CODE 30 10306 Certificate Number: 0FD4A02C

County of Residence 30 Orange
District of Residence 73643 Tustin Unified

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type		School District
Secured	A-1 \$	102,397,879
Unsecured	A-2 \$	3,052,521
HOX Subventions	A-3 \$	600,743
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$	0
Distribution of Timber Yield Taxes	A-5 \$	9
Distribution of Prior Year Taxes	A-6 \$	1,184,655
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$	0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$	3,005,101
Educational Revenue Augmentation Fund	A-9 \$	8,871,777
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$	0
Total (Sum of A-1 through A-10)	A-11 \$	119,112,685

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$	680,732
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$	12,827,663
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$	0
College Districts ERAF	A-15 \$	0
Excess ERAF	A-16 \$	0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange Fiscal Year: 2017-18
District: Orange Co. Office of Education P-1
CDS CODE 30 10306 Certificate Number: 0FD4A02C

County of Residence 30 Orange
District of Residence 66746 Westminster

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type		School District
Secured	A-1 \$	12,596,114
Unsecured	A-2 \$	370,855
HOX Subventions	A-3 \$	74,858
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$	0
Distribution of Timber Yield Taxes	A-5 \$	1
Distribution of Prior Year Taxes	A-6 \$	151,048
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$	0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$	1,175,209
Educational Revenue Augmentation Fund	A-9 \$	5,197,983
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$	0
Total (Sum of A-1 through A-10)	A-11 \$	19,566,068

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$	750,438
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$	5,117,475
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$	4,217
College Districts ERAF	A-15 \$	0
Excess ERAF	A-16 \$	0

If data entered on any line is negative, please provide an explanation for each negative value.

Taxes

County: Orange	Fiscal Year: 2017-18
District: Orange Co. Office of Education	P-1
CDS CODE 30 10306	Certificate Number: 0FD4A02C

County of Residence 30 Orange
District of Residence 10306 Orange Co. Office of Education

E.C. 41760.2

Revenue and Taxation Code sections 95 - 100.9 (applicable to county taxes), and 75.70 (applicable to school district taxes)

Tax Type	County
Secured	A-1 \$ 90,554,944
Unsecured	A-2 \$ 2,696,181
HOX Subventions	A-3 \$ 530,537
Misc. Taxes/Other Appropriate Local Revenues or Subventions	A-4 \$ 0
Distribution of Timber Yield Taxes	A-5 \$ 8
Distribution of Prior Year Taxes	A-6 \$ 1,823,561
Release of Prior Year Tax Impounds [E.C. 14240]	A-7 \$ 0
Supplemental Taxes from Increased Assessment [Revenue and Taxation Code sections 75.70-75.72]	A-8 \$ 2,621,897
Educational Revenue Augmentation Fund	A-9 \$ 1,287
Prior Year Restricted Monies [E.C. 2575(e)]	A-10 \$ 0
Total (Sum of A-1 through A-10)	A-11 \$ 98,228,415

Education Code Section 2575(c)(3) and (4), applicable to county taxes
Education Code Section 42238.03 (c)(6) and (7), applicable to school district taxes

Community Redevelopment Funds	A-12 \$ 328,983
Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]	A-13 \$ 5,492,165
Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]	A-14 \$ 112,266
College Districts ERAF	A-15 \$ 0
Excess ERAF	A-16 \$ 0

If data entered on any line is negative, please provide an explanation for each negative value.