



Orange Unified School District

2013-2014 Unaudited Actuals 2014-2015 Revised Budget



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Introduction

INTRODUCTION

Purpose of the Budget

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Orange Unified School District.

The District's Budget is an expression in dollars of the education program. It is the intent and philosophical belief of the Board of Education to expend the resources of the District so that as many dollars as possible directly benefit students in the classroom.

More specifically, the budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes:

- A reflection of educational philosophy
- A statement of District priorities
- A description of the education plan and resources to support the plan
- A financial plan outlining proposed District actions
- An accountability tool
- A public information document

Monies are allocated and received by the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because the fund type determines how the money may be spent.

General Fund (01)

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school district, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.



INTRODUCTION

Charter Schools (09)

The Charter Schools Special/Revenue Fund may be used by authorizing LEAs to account separately for the activities of LEA-operated charter schools that report to CDE as part of the LEA (Education Code 47600).

The principal revenue accounts in this fund are:

- ▬ LCFF Sources
- ▬ Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes
- ▬ Lottery
- ▬ Interest
- ▬ All Other Local Revenue

Child Development Fund (12)

The Child Development Fund is used to account separately for federal, state, and local revenue to operate Child Development programs (Education Code section 8328).

The principal revenue accounts in this fund are:

- ▬ Child Nutrition Programs (Federal)
- ▬ State Preschool
- ▬ Child Nutrition Programs (State)
- ▬ Child Development Apportionments
- ▬ All Other State Revenue
- ▬ Food Service Sales
- ▬ Interest

- ▬ Child Development Parent Fees
- ▬ All Other Local Revenue
- ▬ Interfund Transfers In

The Child Development Fund may be used only for necessary expenditures for the operation of Child Development programs (Education Code section 8328).

Cafeteria Fund (13)

The Cafeteria Fund (Education Code sections 38090-38093) is used to account separately for federal, state, and local revenue to operate the food service program.

The principal revenue accounts in this Fund are:

- ▬ Child Nutrition Programs (Federal)
- ▬ Child Nutrition Programs (State)
- ▬ Food Service Sales
- ▬ Interest
- ▬ All Other Local Revenue

The governing board of the LEA may authorize expenditures from the Cafeteria Fund only for those charges that are defined as food service program costs in the *California School Accounting Manual*.

The governing board of an LEA may establish and maintain within the Cafeteria Fund a cafeteria equipment reserve for the purchase, lease, maintenance, or replacement of cafeteria equipment (Education Code section 38102).

INTRODUCTION

Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is used to account separately for LEA's contributions for deferred maintenance purposes (*Education Code* sections 17582-17587).

The principal revenue in this Fund are:

- LCFF Sources
- Interfund Transfers In

Expenditures in this Fund are for major repairs or replacements, and any other maintenance item approved by the State Allocation Board.

Capital Facilities Fund (25)

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition for approving a development. The authority for the levies may be county/city ordinances (*Government Code* section 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* section 66006).

The principal revenue accounts in this Fund are:

- Interest
- Mitigation/Developer Fees

Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970-65981 or as specified in agreements with the developer (*Government Code* section 66006).

County School Facilities Fund (35)

The County School Facilities Fund is used primarily to account separately for State apportionments as provided in *Education Code* sections 17009.5 and 17070.10-17076.10.

The principal revenue in this Fund are:

- School Facilities Apportionments
- Interest
- Interfund Transfers In

Typical expenditures in this fund include items charged to Object 6200, Building and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries.






Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* section 42840). This Fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 25, 35, or 49. Other authorized revenues that may be transferred to the Special Reserve Fund for Capital Outlay Projects are (1) proceeds from the sale or lease with option to purchase of real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235).

INTRODUCTION

Special Reserve Fund for Capital Outlay Projects (40) (cont.)

The principal revenue and other source accounts in this Fund are:

-  Federal, State or Local Revenues
-  Rentals and Leases
-  Interest
-  Other Authorized Interfund Transfers In
-  Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of LEA's property, and future maintenance and renovation of school sites (*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

Capital Project Fund for Blended Component Units (49)

The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 Section et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

The principal revenue and other source accounts in this Fund are:

-  Other Non-Ad Valorum Taxes
-  Transfers In from All Others
-  Interest

Debt Service Fund (56)

The Debt Service Fund is used for the accumulation of resources for the retirement of principal and interest on general long-term debt.

The principal revenue in this fund is:

-  Other Authorized Interfund Transfers In

Most commonly, expenditures are made against the Debt Service Accounts (Object 743X)

Remember: The Budget is only a tool to achieving the District's Goals and Objectives



INTRODUCTION

Self-Insurance Fund (67)

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566).

The principal revenue accounts in this Fund are:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expenses in the Self-Insurance Fund shall be made for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, costs of excess insurance, and other related costs. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566 & Government Code Section 53205).

Retiree Benefit Fund (71)

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund should be used only to account for an LEA's irrevocable contributions to a postemployment benefit plan for which a formal trust exists. Amounts earmarked for postemployment benefits but not contributed irrevocably to a trust should be accounted for in the General Fund or a Special Reserve Fund.

Monies may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligations requirements.

The principal revenue accounts in the Fund are:

- Interest
- In-District Premium Contributions
- All other Local Revenue



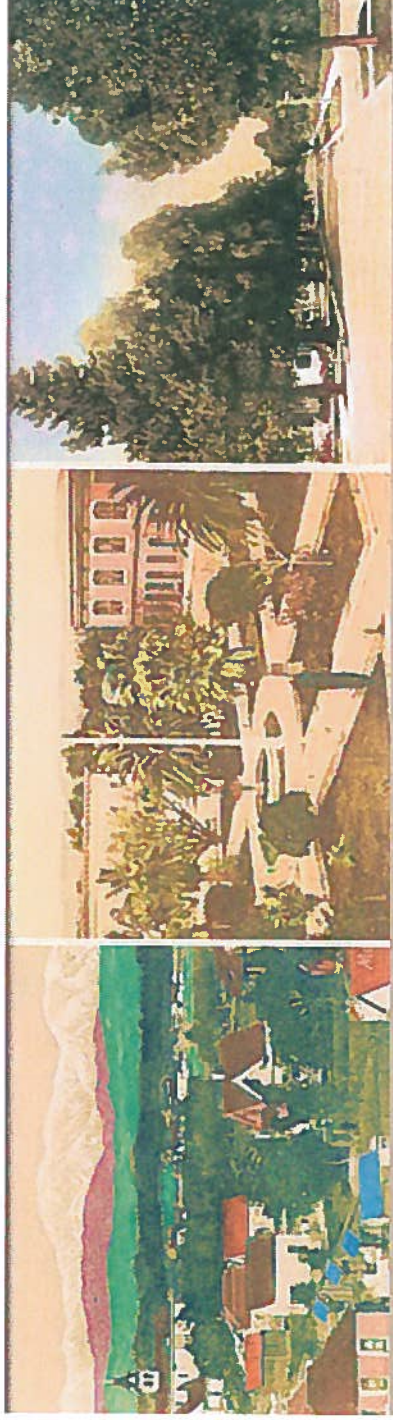
INTRODUCTION

General Description of the District

Orange Unified School District is located in the central portion of Orange County. The District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, and a continuation high school. A Career Education Center houses the District's Regional Occupational Program and Child Development Center.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.



Budgetary Building Blocks

BUDGETARY BUILDING BLOCKS

Budget Criteria

The Board of Education has the final responsibility for the budget. The Board's primary budget development tasks include establishing budget criteria and assumptions, directing, reviewing, and approving the budget.

The criteria for the 2014/15 budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.
2. The beginning fund balance includes appropriated non-spendable amounts for revolving cash \$100,000, stores inventory \$157,973, prepaid expenditures \$1,292,747, and the reserve for economic uncertainties of \$6,616,902.
3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with Educational Code Section 42130 and the provisions of AB 1200.
4. Average daily attendance (ADA), for purposes of the Local Control Funding Formula (LCFF), will be based upon historical and projected ADA for the seven school months ending on or before April 15. Revenue from State sources will be based on the most current factors contained in the Governor's proposals for the 2014/15 State Budget and as provided by the California Department of Education, the County Assessor's Office, and Orange County Department of Education.
5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.
6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the

California Department of Education, and the Orange County Department of Education.

7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with Education Code 41011 and 41372.
8. Salaries, benefits, and related costs will be charged to the appropriate fund and program, budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.
9. Categorically-funded programs, except Special Education Master Plan, will be self-supporting without encroaching on the Unrestricted General Fund revenues. Increased costs including, but not limited to, salaries and benefits will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education.
10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.
11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.
12. The enrollment counts, for purposes of school site discretionary allocation amounts and principal enrollment projections, will be based upon prior-year enrollments (updated as of the first attendance month and again as of the "P1" period of attendance).
13. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will be based

BUDGETARY BUILDING BLOCKS

upon an allocation formula. Staffing allocations for schools will be at a ratio in accordance with collective bargaining agreements and guidelines determined by the Board of Education. Each site-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.

14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.

15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.

16. The Nutrition Services and the Child Development Programs will be self-supporting for all direct costs including, but not limited to, costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.

17. Amounts appropriated for major deferred maintenance, except the General Fund Routine Restricted Maintenance requirement, will be budgeted and expended in the Deferred Maintenance Fund.

18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.

19. The Board of Education will approve all inter-fund transfers.

20. The Board of Education adopted the 2014/15 budget on or before July 1, 2014, under the July 1 single-adoption process in accordance with the resolution adopted by the Board.

21. Education Code section 42127 (j) (4) specifies that not later than 45 days after the Governor signs the Budget Act, the school district shall make available for public review any revisions in the revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. The 2014/15 Budget Act was signed on June 20, 2014. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code Sections 33127 and 42127.

22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.

BUDGETARY BUILDING BLOCKS

General Fund Assumptions

Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2014/15 is projected to decline by 100 to 27,361.

Beginning Fund Balance Assumption

2. The total beginning General Fund balance is \$82,775,812. This is based upon 2013/14 unaudited actuals, and that all revenues are received and all appropriations are expended. The beginning balance for 2014/15 is the actual ending June 30, 2014 fund balance after the 2013/14 ledgers are closed.

Ending Fund Balance Assumptions

3. The 2014/15 ending General Fund balance is projected to be \$70,434,564 reflecting a net change of (\$12,341,248).
4. Components of the ending General Fund Balance include non-spendable amounts of \$150,000 for stores inventory and \$100,000 for revolving cash.
5. In accordance with Education Code Section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be \$7,476,698 or 3% of the total General Fund expenditures and transfers out.

6. School site/program carryover balances totaled \$2,232,085 and are included in the General Fund expenditures. This represents unspent school site/program allocations that have been carried forward to the subsequent budget year.

7. After excluding all amounts for non-spendable, legally restricted, committed, assigned and reserved for economic uncertainties, unrestricted General Fund unassigned/unappropriated amounts are projected to be \$61,993,891.

Revenue Assumptions

8. The total budgeted attendance of 26,350.95 (not including District charter schools, county special education, and county community schools) reflects a decrease of 87.71 ADA in both general education and special education net with the SB 1446 declining enrollment protection. Average daily attendance is used for purposes of calculating the Local Control Funding Formula (LCFF) Apportionment.

OUSD	ADA
SB 1446 Declining enrollment protection	26,280.23
Non-Public Schools	83.07
Community Day School	41.39
County Special Education	29.33
County Community Schools	13.98
Sub-Total	227.80
El Rancho Charter MS	26,675.80
Santiago Charter MS	1,156.81
Sub Total (Charter Schools Only)	965.01
GRAND TOTAL	2,121.82
	28,797.62

BUDGETARY BUILDING BLOCKS

9. The following chart shows additional driving factors of the LCFF calculation:

Cost of Living Adjustment (COLA)	0.85%
Transitional Gap Funding	29.56%
Unduplicated English Learner (EL), Free/Reduced (F/R) and Foster Youth (FY) Student Percentage	50.36%

10. LCFF Transfers include the Board committed 1% of the total General Fund expenditures/transfers out to the Deferred Maintenance Fund and Charter School in lieu of property taxes.

11. Other Federal revenue sources are projected to be \$13,570,354 in 2014/15. Other State revenue sources are projected to be \$26,820,730. One-time funds are excluded in projections for 2014/15. New one-time Grant Funds are not anticipated. The Special Education Master Plan apportionment includes a funded COLA of 0.85%. All other State programs are budgeted at 2013/14 levels, with 0% COLA. The actual amounts of carryover grant balances for all Federal and State program revenues have been reallocated back to their program budgets.

12. Based on the recommendations of School Services of California, Inc., Lottery Funds are projected to remain a constant \$162 ADA; \$128 Regular; \$34 for Instructional Materials.

13. Other Local Income is projected to be \$8,549,709. Based upon fluctuating, low interest rates, Interest Income is projected to be \$225,000.

Expenditure Assumptions

14. Expenditures associated with State and Federal categorical Programs are projected not-to-exceed program revenues, except Special Education Master Plan. In addition, the Routine Restricted Maintenance Match Program requires an unrestricted General Fund contribution. The total unrestricted General Fund contribution to

these two categorical programs is projected to be \$27,031,073 - Special Education \$20,294,020; and Routine Restricted Maintenance Match \$6,737,053. State funds for Special Education are inadequate to provide services necessary to meet the needs of the students served. Unrestricted State funds provided through the LCFF for Transportation are also inadequate to meet the needs of students served and is supplemented by \$5,391,423. The match for Routine Restricted Maintenance per Education Code Section 17070.766 was amended through 2014/15, which lowered the routine restricted maintenance requirement for school agencies who maintain its facilities in good repair to 1% of the total general fund expenditures including transfers out and other financing uses.

15. Certificated salaries are projected to be \$114,427,479, an increase of \$9,287,542 or 8.8% from 2013/14.

16. Classified salaries are projected to be \$38,230,918, an increase of \$2,174,153 or 6% from 2013/14.

17. Health and Welfare benefits for all plans combined are projected to increase. This increase is included in the budgeted amount for health and welfare. The retiree health benefits are projected to be \$3,800,408, a decrease from 2013/14 as this year the General Fund is receiving an OPEB reimbursement of \$3,190,000 from Fund 71. The District offers medical, dental, and vision benefits for eligible retirees including dependents. Eligibility for retiree health benefits and the District's financial contribution varies by employee group and when an employee was hired. Newly hired Classified employees are not eligible for retiree benefits. Newly hired Certificated and Leadership employees are only eligible for a District contribution through age 65 at the single employee rate for HMO, dental and vision coverage.

BUDGETARY BUILDING BLOCKS

18. Statutory benefits are projected to be as follows:

STRS	8.88%
PERS	11.771%
OASDI	6.2%
Medicare	1.45%
Unemployment	.05%
Worker's Comp	2.2%
OPEB	2.5%

19. Utilities are projected to be \$4,801,801, an increase of \$264,259 or 5.8% from 2013/14.

20. Professional/Consulting Services and Operating Expenditures are projected to be \$6,807,052, an increase of \$2,421,221 from 2013/14.

21. Capital outlay is projected to be \$964,986, a decrease of \$2,854,924 from 2013/14.

22. Other Outgo is projected to be \$9,950,676 primarily due to the debt service payment from the issuance and sale of Index Rate Taxable Retirement Health Benefits Funding Bonds, Series A. This amount also includes other capital leases, transfers to the Orange County Department of Education for ADA revenue generated by students transferred to county education programs and the related Special Education excess costs. Based on information obtained from the Orange County Department of Education, the County Educated ADA transfers are projected to be \$1,683,102 and the excess costs are projected to be \$800,000. Excess costs are billed one year in arrears.

23. Interfund Transfers out are projected to be \$300.

24. All prior-year, one-time expenditures (and applicable revenues) have been eliminated from the 2014/15 budget. All other expenditures (not identified above) are projected to remain flat, with no inflation increases.

Enrollment

Projecting enrollment is important because the District's enrollment establishes the basis of state revenue, staffing needs, and planning for facilities. Enrollment history is as follows:

2005/06	(2.6%)
2006/07	(2.7%)
2007/08	(.86%)
2008/09	.13%
2009/10	.32%
2010/11	.36%
2011/12	(.7%)
2012/13	(1.19%)
2013/14	(.49%)
2014/15 (Estimated)	(.36%)

Enrollment vs. Average Daily Attendance (ADA)

Enrollment represents the number of students actually enrolled in a District school on any given date. For the purposes of predicting and comparing historical enrollment, the measurement date used is the "p2" period of apportionment.

ADA is the measure of attendance activity that represents the actual count of students present. ADA reporting to the State is measured on three dates:

1. December 30 The First Period "P1" Report
2. April 15 The Second Period "P2" Report
3. End of School The Annual ADA Report

BUDGETARY BUILDING BLOCKS

The ratio between ADA and enrollment in California Public Schools is approximately 95%. The ratio history between ADA and enrollment in Orange Unified is as follows:

2007/08	95.6%
2008/09	96.5%
2009/10	95.8%
2010/11	96.2%
2011/12	96.6%
2012/13	96.4%
2013/14	96.6%
2014/15 (Estimated)	96.3%

Staffing Composition

Full-time Equivalents (FTEs)

Staffing units are reflected as full-time equivalents (FTEs). Offentimes, FTEs are shown as fractions. For example, teacher FTEs are related to teaching periods (0.2 FTE = 1 period, 1.0 FTE = 5 periods, etc.). Non-teaching FTEs are related to hours worked (0.375 FTE = 3 hours, 1.0 FTE = 8 hours, etc.).

School Staffing – Certificated Personnel

The District’s staffing for teachers is computed in terms of student enrollment with student/teacher ratios of 30:1 for TK-6 and 32:1 for grades 7-12.

School Staffing – Classified Personnel

The District’s clerical staffing for classified personnel assigned to school sites is computed in terms of the instructional levels (elementary, intermediate, and high school) associated to the school site.

Elementary Schools:

- Regular enrollment x 1.75 minutes plus Special Education enrollment x 2.0 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 11½ hours
- LMT is included in formula
- Health formula is .00282 x enrollment

Intermediate Schools:

- Regular enrollment x 2.825 minutes plus Special Education enrollment x 3.25 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 35½ hours
- Health Clerk of 6.5 hours is not included in formula; Secondary LMT is included.

ENROLLMENT MEASUREMENTS AND USES

Enrollment Projections

*Prior year “P2” period of attendance enrollment trends (updated periodically as actual data is obtained) are used for:

- *Multi-Year Financial Forecasts
Facility Planning--CALPADS
Initial Staffing Allocations—Spring Registrations

First Period Average Daily Attendance – “P1” (December 30)

- *Mid-year update to Financial Forecasts

Second Period Average Daily Attendance – “P2” (April 15)

- LCFF Apportionment (except Non-Public Schools and Community Day School)

Annual Average Daily Attendance (end of school year)

- Lottery Revenues (uses prior year’s annual ADA)
- LCFF Apportionment for Non-Public School and Community Day School

BUDGETARY BUILDING BLOCKS

High Schools:

- Same as intermediate schools, except that minimum staffing is 80 hours

To determine custodial staffing, the District uses staffing formulas that are based on projected enrollments by school site, school building square footage, number of teachers assigned to a site, and number of rooms.

Special Project Personnel

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by program and not the District's unrestricted General Fund.

Substitutes

Substitutes serving in District-funded programs are usually hired for one of three reasons: (1) illness or leave of absence provisions, (2) in-services, or (3) short-term resource. Each of these categories is centrally budgeted based on the prior-year expense and current-year needs defined by each program manager. For categorical programs, all substitute expenses are charged to the applicable program.

Non-School Site Staffing

Non-school site staffing (i.e. central office support services, management personnel, etc.) is based on available unrestricted General Fund resources with attention given to District priorities.

School Resource Allocations

Allocation of schools' resources are on a per-pupil basis, using prior-year enrollment updated after the end of the first attendance month and again at "P1" attendance reporting period enrollment.

School resources are expected to provide funding for the following operational needs:

	K-6	7-8	9-12
Other books	X	X	X
Instructional materials & supplies	X	X	X
Office supplies	X	X	X
Postage/printing	X	X	X
Library supplies	X	X	X
Conference, travel, and consultants *	X	X	X
Instructional media material/supplies	X	X	X
New equipment	X	X	X
Equipment replacement	X	X	X
Equipment repair	X	X	X

* Not funded by categorical programs

The 2014/15 school resources are:

K-6	7-8	9-12
\$37.50	\$50.25	\$58.75

General Fund

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 11, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Unaudited Actuals
FINANCIAL REPORTS
2013-14 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.62%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$169,940,822.12
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$169,940,822.12
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	3.67%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	26,517.36	26,440.25	26,521.73	26,280.23	26,280.23	26,434.02
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	26,517.36	26,440.25	26,521.73	26,280.23	26,280.23	26,434.02
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	227.80	227.80	227.80	227.80	227.80	227.80
b. Special Education-Special Day Class	13.98	13.98	13.98	13.98	13.98	13.98
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	241.78	241.78	241.78	241.78	241.78	241.78
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	26,759.14	26,682.03	26,763.51	26,522.01	26,522.01	26,675.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	2,121.82	2,121.80	2,121.82	2,121.82	2,121.82	2,121.82
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	2,121.82	2,121.80	2,121.82	2,121.82	2,121.82	2,121.82

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,687,697.00		19,687,697.00			19,687,697.00
Work in Progress	32,456,796.00		32,456,796.00	4,226,600.00	32,616,326.00	4,067,070.00
Total capital assets not being depreciated	52,144,493.00	0.00	52,144,493.00	4,226,600.00	32,616,326.00	23,754,767.00
Capital assets being depreciated:						
Land Improvements	11,176,977.00		11,176,977.00			11,176,977.00
Buildings	162,540,195.00		162,540,195.00	32,616,326.00	28,026.00	195,128,495.00
Equipment	9,198,017.00		9,198,017.00	3,749,726.00	136,447.00	12,811,296.00
Total capital assets being depreciated	182,915,189.00	0.00	182,915,189.00	36,366,052.00	164,473.00	219,116,768.00
Accumulated Depreciation for:						
Land Improvements	(9,736,699.00)		(9,736,699.00)	(119,830.00)		(9,856,529.00)
Buildings	(51,631,982.00)		(51,631,982.00)	(3,001,170.00)		(54,633,152.00)
Equipment	(6,829,573.00)		(6,829,573.00)	(630,637.00)		(7,460,210.00)
Total accumulated depreciation	(68,198,254.00)	0.00	(68,198,254.00)	(3,751,637.00)	0.00	(71,949,891.00)
Total capital assets being depreciated, net	114,716,935.00	0.00	114,716,935.00	32,614,415.00	164,473.00	147,166,877.00
Governmental activity capital assets, net	166,861,428.00	0.00	166,861,428.00	36,841,015.00	32,780,799.00	170,921,644.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	35,573,828.00		35,573,828.00		2,382,268.00	33,191,560.00	2,576,861.00
Capital Leases Payable	9,145,922.00		9,145,922.00	1,918,802.00	641,265.00	10,423,459.00	773,282.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	88,265,000.00		88,265,000.00		1,600,000.00	86,665,000.00	1,700,000.00
Compensated Absences Payable	3,766,319.00		3,766,319.00	330,109.00		4,096,428.00	
Governmental activities long-term liabilities	136,751,069.00	0.00	136,751,069.00	2,248,911.00	4,623,533.00	134,376,447.00	5,050,143.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2013-14 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Local Assistance 84.027A	Local Assistance Private Sch ISPs 84.027A	Preschool 84.173A	Local Entitlement 84.027A	Mental Health 84.027A	Preschool Staff Development 84.173A	Early Intervention 84.181A
FEDERAL CATALOG NUMBER	3310	3311	3315	3320	3327	3345	3385
RESOURCE CODE	8181	8181	8182	8182	8182	8182	8182
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		14,204.00			275,134.00		
2. a. Current Year Award	4,959,470.00	25,640.00	128,269.00	244,929.00	332,179.00	1,882.00	86,305.00
b. Transferability (NCLB)					(978.00)		
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,959,470.00	25,640.00	128,269.00	244,929.00	331,201.00	1,882.00	86,305.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	4,959,470.00	39,844.00	128,269.00	244,929.00	606,335.00	1,882.00	86,305.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	3,628,540.00	11,547.00	52,067.00	167,545.00	231,618.00		53,207.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,628,540.00	11,547.00	52,067.00	167,545.00	231,618.00	0.00	53,207.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,959,470.00	23,825.00	128,269.00	244,929.00	518,926.00	1,882.00	86,305.00
10. Non Donor-Authorized Expenditures	917,096.00						
11. Total Expenditures (lines 9 & 10)	5,876,566.00	23,825.00	128,269.00	244,929.00	518,926.00	1,882.00	86,305.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,330,930.00)	(12,278.00)	(76,202.00)	(77,384.00)	(287,308.00)	(1,882.00)	(33,098.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,330,930.00	12,278.00	76,202.00	77,384.00	287,308.00	1,882.00	33,098.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	16,019.00	0.00	0.00	87,409.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		16,019.00			87,409.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,959,470.00	23,825.00	128,269.00	244,929.00	518,926.00	1,882.00	86,305.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I	Voc & Applied Tech	Title II, Part A	Title III, Part A NCLB (LEP)	Indian Education	Readiness and Emergency Management	CA State Preschool
FEDERAL CATALOG NUMBER	84.01	84.048A	84.367	84.365A	84.060A	84.184E	93.596 & 93.575
RESOURCE CODE	3010	3550	4035	4203	4510	5816	5025
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		VEA Secondary	Teacher Quality			REMS	FD12
AWARD							
1. Prior Year Carryover	667,733.00		812,913.00	119,156.00		268,875.00	
2. a. Current Year Award	4,029,399.00	193,343.00	897,315.00	686,101.00	60,294.00		111,189.00
b. Transferability (NCLB)							
c. Other Adjustments		729.00	1,065.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,029,399.00	194,072.00	898,380.00	686,101.00	60,294.00	0.00	111,189.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	4,697,132.00	194,072.00	1,711,293.00	805,257.00	60,294.00	268,875.00	111,189.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				119,156.00			
6. Cash Received in Current Year	3,650,534.00	116,729.00	1,015,331.00	403,426.00	31,741.00	23,812.00	78,403.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,650,534.00	116,729.00	1,015,331.00	522,582.00	31,741.00	23,812.00	78,403.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,013,233.00	193,058.00	1,153,010.00	489,641.00	60,294.00	23,812.00	111,189.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,013,233.00	193,058.00	1,153,010.00	489,641.00	60,294.00	23,812.00	111,189.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(362,699.00)	(76,329.00)	(137,679.00)	32,941.00	(28,553.00)	0.00	(32,786.00)
a. Unearned Revenue				32,941.00			
b. Accounts Payable				32,941.00			
c. Accounts Receivable	362,699.00	76,329.00	137,679.00		28,553.00		32,786.00
14. Unused Grant Award Calculation (line 4 minus line 9)	683,899.00	1,014.00	558,283.00	315,616.00	0.00	245,063.00	0.00
15. If Carryover is allowed, enter line 14 amount here	683,899.00		558,283.00	315,616.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,013,233.00	193,058.00	1,153,010.00	489,641.00	60,294.00	23,812.00	111,189.00

Orange Unified
 Orange County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	2,158,015.00
2. a. Current Year Award	11,756,315.00
b. Transferability (NCLB)	0.00
c. Other Adjustments	816.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	11,757,131.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2d, & 3)	13,915,146.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	119,156.00
6. Cash Received in Current Year	9,464,500.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	9,583,656.00
EXPENDITURES	
9. Donor-Authorized Expenditures	12,007,843.00
10. Non Donor-Authorized Expenditures	917,096.00
11. Total Expenditures (lines 9 & 10)	12,924,939.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,424,187.00)
a. Unearned Revenue	32,941.00
b. Accounts Payable	0.00
c. Accounts Receivable	2,457,128.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,907,303.00
15. If Carryover is allowed, enter line 14 amount here	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,661,226.00
	12,007,843.00

2013-14 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	After School Education & Safety	State Preschool	Infant Discretionary	Workability	Tobacco Use Prevention	Agricultural Vocational Incentive	Partnership Academy
RESOURCE CODE	6010	6513	6515	6520	6690	7010	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						VEA Agriculture	
AWARD							
1. Prior Year Carryover					1,228.00		54,903.00
2. a. Current Year Award	1,458,026.00	10,596.00	4,163.00	305,550.00		7,841.00	70,110.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,458,026.00	10,596.00	4,163.00	305,550.00	0.00	7,841.00	70,110.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,458,026.00	10,596.00	4,163.00	305,550.00	1,228.00	7,841.00	125,013.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					103.00		18,453.00
6. Cash Received in Current Year	1,312,224.00	5,298.00	0.00	176,768.00		7,841.00	71,505.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,312,224.00	5,298.00	0.00	176,768.00	103.00	7,841.00	89,958.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,456,521.00	10,596.00	4,163.00	305,550.00	1,228.00	7,841.00	54,903.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,456,521.00	10,596.00	4,163.00	305,550.00	1,228.00	7,841.00	54,903.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(144,297.00)	(5,298.00)	(4,163.00)	(128,782.00)	(1,125.00)	0.00	35,055.00
a. Unearned Revenue							35,055.00
b. Accounts Payable	144,297.00	5,298.00	4,163.00	128,782.00	1,125.00		
c. Accounts Receivable	1,505.00	0.00	0.00	0.00	0.00	0.00	70,110.00
14. Unused Grant Award Calculation (line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here							70,110.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,456,521.00	10,596.00	4,163.00	305,550.00	1,228.00	7,841.00	54,903.00

2013-14 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Orange Unified
Orange County

STATE PROGRAM NAME	PreK & Family Literacy - Support	CA State Preschool	TOTAL
RESOURCE CODE	6052	6105	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	FD12	FD12	
AWARD			
1. Prior Year Carryover			56,131.00
2. a. Current Year Award	5,000.00	584,881.00	2,446,167.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	5,000.00	584,881.00	2,446,167.00
3. Required Matching Funds/Other			
4. Total Available Award		56,180.00	56,180.00
(sum lines 1, 2c, & 3)	5,000.00	641,061.00	2,558,478.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			18,556.00
6. Cash Received in Current Year	5,002.00	376,370.00	1,955,008.00
7. Contributed Matching Funds		56,180.00	56,180.00
8. Total Available (sum lines 5, 6, & 7)	5,002.00	432,550.00	2,029,744.00
EXPENDITURES			
9. Donor-Authorized Expenditures	4,992.00	527,126.00	2,372,920.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	4,992.00	527,126.00	2,372,920.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	10.00	(94,576.00)	(343,176.00)
a. Unearned Revenue			35,055.00
b. Accounts Payable	11.00		11.00
c. Accounts Receivable	1.00	94,576.00	378,242.00
14. Unused Grant Award Calculation (line 4 minus line 9)	8.00	113,935.00	185,558.00
15. If Carryover is allowed, enter line 14 amount here			70,110.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,992.00	470,946.00	2,316,740.00

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	School Readiness	Effective Reading Intervention Academy	Understanding American Citizenship	California Academic Partnership Program	CTE TEACH	Calif Tech Asst Proj.	ROP General
RESOURCE CODE	9202	9212	9213	9214	9252	9270	9351
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	Local	ERIA	UAC	CAPP	CTAP		
AWARD							
1. Prior Year Carryover		1,099.00				7,623.00	
2. a. Current Year Award	508,348.00		4,425.00	11,000.00	18,500.00	14,964.00	2,674,910.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	508,348.00	0.00	4,425.00	11,000.00	18,500.00	14,964.00	2,674,910.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	508,348.00	1,099.00	4,425.00	11,000.00	18,500.00	22,587.00	2,674,910.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	117,013.00	1,099.00	2,301.00	11,000.00		22,587.00	2,006,183.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	117,013.00	1,099.00	2,301.00	11,000.00	0.00	22,587.00	2,006,183.00
EXPENDITURES							
9. Donor-Authorized Expenditures	464,945.00		3,341.00	11,000.00	18,500.00	22,255.00	2,674,910.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	464,945.00	0.00	3,341.00	11,000.00	18,500.00	22,255.00	2,674,910.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(347,932.00)	1,099.00	(1,040.00)	0.00	(18,500.00)	332.00	(668,727.00)
a. Unearned Revenue		1,099.00				332.00	
b. Accounts Payable	347,933.00		1,040.00		18,500.00		668,727.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	43,403.00	1,099.00	1,084.00	0.00	0.00	332.00	0.00
15. If Carryover is allowed, enter line 14 amount here		1,099.00				332.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	464,946.00	0.00	3,341.00	11,000.00	18,500.00	22,255.00	2,674,910.00

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	ROP Lottery	ROP Aviation Science Pathway	ROP Prop 20 Lottery	ROP Curriculum Alignment Project	ROP Cal Works	ROP Program Expansion Project	ROP Act Grant
RESOURCE CODE	9352	9354	9355	9357	9358	9359	9361
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)				CAAP			
AWARD							
1. Prior Year Carryover	32,885.00		19,325.00	35,079.00			1,739.00
2. a. Current Year Award	74,009.00	28,872.00	92,996.00	31,405.00	4,261.00	173,435.00	2,000.00
b. Other Adjustments	53,460.00		50,490.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	127,469.00	28,872.00	143,486.00	31,405.00	4,261.00	173,435.00	2,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	160,354.00	28,872.00	162,811.00	66,484.00	4,261.00	173,435.00	3,739.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year				6,812.00	4,261.00		2,161.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	6,812.00	4,261.00	0.00	2,161.00
EXPENDITURES							
9. Donor-Authorized Expenditures	141,710.00	28,691.00	137,002.00	11,272.00	4,261.00	131,443.00	2,161.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	141,710.00	28,691.00	137,002.00	11,272.00	4,261.00	131,443.00	2,161.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(141,710.00)	(28,691.00)	(137,002.00)	(4,460.00)	0.00	(131,443.00)	0.00
a. Unearned Revenue							
b. Accounts Payable	141,710.00	28,691.00	137,002.00	4,460.00		131,443.00	
c. Accounts Receivable	18,644.00	181.00	25,809.00	55,212.00	0.00	41,992.00	1,578.00
14. Unused Grant Award Calculation (line 4 minus line 9)	18,644.00		25,809.00	31,405.00			
15. If Carryover is allowed, enter line 14 amount here	18,644.00		25,809.00				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	141,710.00	28,691.00	137,002.00	11,272.00	4,261.00	131,443.00	2,161.00

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	ROP Adult Health	Beckman Science	Microsoft Settlement-General Purpose	Microsoft Settlement-Software	SCR Liability Access Fund	TOTAL
RESOURCE CODE	9367	9507	9512	9513	9521	
REVENUE OBJECT	8677	8677	8699	8699	8677	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	14,055.00	9,072.00				120,877.00
2. a. Current Year Award		210,000.00	351,005.00	346,138.00	20,000.00	4,566,268.00
b. Other Adjustments						103,950.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	210,000.00	351,005.00	346,138.00	20,000.00	4,670,218.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	14,055.00	219,072.00	351,005.00	346,138.00	20,000.00	4,791,095.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year		9,072.00				9,072.00
6. Cash Received in Current Year		210,000.00				2,383,417.00
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	219,072.00	0.00	0.00	0.00	2,392,489.00
EXPENDITURES						
9. Donor-Authorized Expenditures		202,996.00			20,000.00	3,874,487.00
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	0.00	202,996.00	0.00	0.00	20,000.00	3,874,487.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	16,076.00	0.00	0.00	(20,000.00)	(1,481,998.00)
a. Unearned Revenue		16,076.00				17,507.00
b. Accounts Payable						0.00
c. Accounts Receivable					20,000.00	1,499,506.00
14. Unused Grant Award Calculation (line 4 minus line 9)	14,055.00	16,076.00	351,005.00	346,138.00	0.00	916,608.00
15. If Carryover is allowed, enter line 14 amount here	14,055.00	16,076.00	351,005.00	346,138.00		846,555.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	202,996.00	0.00	0.00	20,000.00	3,874,488.00

2013-14 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	LEA Medi Option	Nat'l School Lunch	TOTAL
	93.778	10.555	
	5640	5310	
	8290	8220	
		FD13	
AWARD			
1. Prior Year Restricted Ending Balance	1,322,885.00		1,322,885.00
2. a. Current Year Award	1,231,072.00	6,408,419.00	7,639,491.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,231,072.00	6,408,419.00	7,639,491.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,553,957.00	6,408,419.00	8,962,376.00
REVENUES			
5. Cash Received in Current Year	1,231,072.00	6,145,148.00	7,376,220.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	263,271.00	263,271.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	263,271.00	263,271.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,231,072.00	6,408,419.00	7,639,491.00
EXPENDITURES			
10. Donor-Authorized Expenditures	1,367,216.00	6,408,419.00	7,775,635.00
11. Non Donor-Authorized Expenditures		1,147,341.00	1,147,341.00
12. Total Expenditures (line 10 plus line 11)	1,367,216.00	7,555,760.00	8,922,976.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	1,186,741.00	0.00	1,186,741.00

2013-14 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Special Education	Mental Health	Lottery	EIA SCE/LEP	Quality Education Investment Act	Common Core	Restricted Lottery
RESOURCE CODE	6500	6512	6300	7090/7091	7400	7405	6300
REVENUE OBJECT	8311/8319	8590	8560	8311	8590	8590	8560
LOCAL DESCRIPTION (if any)					QEIA		FD09
AWARD							
1. Prior Year Restricted Ending Balance		2,535,099.00		1,127,043.00	139,680.00		
2. a. Current Year Award	15,641,904.00	1,704,013.00	973,927.00		1,694,400.00	5,561,642.00	42,953.00
b. Other Adjustments	31,485.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,673,389.00	1,704,013.00	973,927.00	0.00	1,694,400.00	5,561,642.00	42,953.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	15,673,389.00	4,239,112.00	973,927.00	1,127,043.00	1,834,080.00	5,561,642.00	42,953.00
REVENUES							
5. Cash Received in Current Year	12,129,273.00	1,278,010.00	973,927.00		1,694,400.00	5,561,642.00	42,953.00
6. Amounts Included in Line 5 for Prior Year Adjustments	31,485.00						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,512,631.00	426,003.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	3,512,631.00	426,003.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	15,641,904.00	1,704,013.00	973,927.00	0.00	1,694,400.00	5,561,642.00	42,953.00
EXPENDITURES							
10. Donor-Authorized Expenditures	15,673,389.00	856,095.00	730,217.00	1,127,043.00	1,834,080.00	3,470,588.00	12,066.00
11. Non Donor-Authorized Expenditures	16,943,520.00				443,505.00		
12. Total Expenditures (line 10 plus line 11)	32,616,909.00	856,095.00	730,217.00	1,127,043.00	2,277,585.00	3,470,588.00	12,066.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	3,383,017.00	243,710.00	0.00	0.00	2,091,054.00	30,887.00

STATE PROGRAM NAME	Common Core	State Meal	TOTAL
RESOURCE CODE	7405	5310	
REVENUE OBJECT	8590	8521	
LOCAL DESCRIPTION (if any)	FD09	FD13	
AWARD			
1. Prior Year Restricted Ending Balance			3,801,822.00
2. a. Current Year Award	240,552.00	456,188.00	26,315,579.00
b. Other Adjustments			31,485.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	240,552.00	456,188.00	26,347,064.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	240,552.00	456,188.00	30,148,886.00
REVENUES			
5. Cash Received in Current Year	240,552.00	440,214.00	22,360,971.00
6. Amounts Included in Line 5 for Prior Year Adjustments			31,485.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	15,974.00	3,954,608.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	15,974.00	3,954,608.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	240,552.00	456,188.00	26,315,579.00
EXPENDITURES			
10. Donor-Authorized Expenditures	111,224.00	456,188.00	24,270,890.00
11. Non Donor-Authorized Expenditures			17,387,025.00
12. Total Expenditures (line 10 plus line 11)	111,224.00	456,188.00	41,657,915.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	129,328.00	0.00	5,877,996.00

2013-14 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Orange Unified
Orange County

LOCAL PROGRAM NAME	ROP Adult Fee Based Program	Huber Trust	TOTAL
RESOURCE CODE	9365	9602	
REVENUE OBJECT	8677	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	75,682.00		75,682.00
2. a. Current Year Award		265,000.00	265,000.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	265,000.00	265,000.00
3. Required Matching Funds/Other		93.00	93.00
4. Total Available Award (sum lines 1, 2c, & 3)	75,682.00	265,093.00	340,775.00
REVENUES			
5. Cash Received in Current Year		265,000.00	265,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds		93.00	93.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	265,093.00	265,093.00
EXPENDITURES			
10. Donor-Authorized Expenditures	7,356.00	1,203.00	8,559.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	7,356.00	1,203.00	8,559.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	68,326.00	263,890.00	332,216.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	105,139,937.41	301	1,721,948.86	303	103,417,988.55	305	2,639,129.84		307	100,778,858.71	309
2000 - Classified Salaries	36,056,765.29	311	317,687.53	313	35,739,077.76	315	5,216,447.74		317	30,522,630.02	319
3000 - Employee Benefits (Excluding 3800)	43,717,814.48	321	6,088,006.14	323	37,629,808.34	325	2,669,686.94		327	34,960,121.40	329
4000 - Books, Supplies Equip Replace. (6500)	8,861,618.41	331	373,028.49	333	8,488,589.92	335	2,210,711.44		337	6,277,878.48	339
5000 - Services . . . & 7300 - Indirect Costs	17,111,886.67	341	155,933.28	343	16,955,953.39	345	3,564,344.54		347	13,391,608.85	349
TOTAL					202,231,417.96	365			TOTAL	185,931,097.46	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			62.62%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.62%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	185,931,097.46
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	162,068,815.61		162,068,815.61			169,940,822.12
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	28,952.42		28,952.42			28,880.96
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	26,759.14		26,759.14	26,522.01		26,522.01
2. Total Charter Schools ADA (Form A, Line C4)	2,121.82		2,121.82	2,121.82		2,121.82
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			28,880.96			28,643.83
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	875,724.50		875,724.50	875,725.00		875,725.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	110,829,462.27		110,829,462.27	112,549,339.00		112,549,339.00
5. Unsecured Roll Taxes (Object 8042)	4,066,055.87		4,066,055.87	3,925,239.00		3,925,239.00
6. Prior Years' Taxes (Object 8043)	2,234,484.76		2,234,484.76	2,729,839.00		2,729,839.00
7. Supplemental Taxes (Object 8044)	2,577,747.68		2,577,747.68	1,758,508.00		1,758,508.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(16,744.52)		(16,744.52)	(566,252.00)		(566,252.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	11,713,419.61		11,713,419.61	8,169,716.00		8,169,716.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(4,027,684.00)		(4,027,684.00)	(4,080,600.00)		(4,080,600.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	128,252,466.17	0.00	128,252,466.17	125,361,514.00	0.00	125,361,514.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	128,252,466.17	0.00	128,252,466.17	125,361,514.00	0.00	125,361,514.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,098,124.54			2,166,281.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,098,124.54			2,166,281.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	52,807,238.00		52,807,238.00	74,149,048.00		74,149,048.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	19,635.87		19,635.87	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	52,826,873.87	0.00	52,826,873.87	74,149,048.00	0.00	74,149,048.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	233,639,836.15		233,639,836.15	244,711,514.00		244,711,514.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	313,437.00		313,437.00	231,000.00		231,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			162,068,815.61			169,940,822.12
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9975			0.9918
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			169,940,822.12			168,159,648.57
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			128,252,466.17			125,361,514.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			3,465,715.20			3,437,259.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			43,786,480.49			44,964,415.57
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			43,786,480.49			44,964,415.57
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			231,107.03			160,934.26
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			128,483,573.20			125,522,448.26
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			43,555,373.46			44,803,481.31
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			128,483,573.20			
b. State Subventions (Line D8)			43,555,373.46			
c. Less: Excluded Appropriations (Line C23)			2,098,124.54			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			169,940,822.12			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,516,442.08
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 180,066,342.52

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.51%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,878,668.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,267,350.96
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	47,794.51
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	522,263.08
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,716,076.60
9. Carry-Forward Adjustment (Part IV, Line F)	271,740.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,987,816.74

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	133,257,062.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,179,346.67
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,188,475.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,485,460.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	110,214.06
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	861,620.40
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,285,030.98
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,384,933.95
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,699,353.42
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	217,451,497.91

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 3.55%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 3.67%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,716,076.60</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,384,194.36</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.06%) times Part III, Line B18); zero if negative	<u>271,740.14</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.06%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.06%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>271,740.14</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>271,740.14</u>

Approved indirect cost rate: 4.06%
Highest rate used in any program: 4.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,627,320.96	147,269.24	4.06%
01	3310	5,647,285.86	229,279.82	4.06%
01	3311	22,895.21	929.54	4.06%
01	3315	123,264.46	5,004.54	4.06%
01	3320	235,372.86	9,556.14	4.06%
01	3327	275,214.62	11,173.71	4.06%
01	3345	1,808.57	73.43	4.06%
01	3385	82,937.73	3,367.27	4.06%
01	3550	185,536.89	7,521.04	4.05%
01	4035	1,108,023.79	44,985.77	4.06%
01	4203	480,040.20	9,600.81	2.00%
01	4510	57,941.57	2,352.43	4.06%
01	5640	1,136,971.18	46,161.03	4.06%
01	5810	22,883.33	929.06	4.06%
01	6010	97,554.00	3,960.69	4.06%
01	6500	27,404,151.29	1,112,608.55	4.06%
01	6512	822,693.04	33,401.34	4.06%
01	6513	10,182.59	413.41	4.06%
01	6515	4,000.58	162.42	4.06%
01	6520	293,628.68	11,921.32	4.06%
01	6530	0.41	0.01	2.44%
01	6535	0.25	0.01	4.00%
01	6690	1,180.09	47.91	4.06%
01	7090	212,586.84	6,377.61	3.00%
01	7091	881,629.82	26,448.89	3.00%
01	7220	52,761.00	2,142.10	4.06%
01	7400	2,188,722.58	88,862.13	4.06%
01	7405	1,379,564.61	56,009.70	4.06%
01	8150	5,245,876.60	212,982.58	4.06%
01	9010	3,756,741.63	119,303.93	3.18%
09	7405	106,884.62	4,339.52	4.06%
12	5025	106,850.86	4,338.14	4.06%
12	6052	4,796.82	194.75	4.06%
12	6105	506,560.21	20,566.34	4.06%
12	9010	4,766,726.06	143,001.78	3.00%
13	5310	7,699,353.42	312,593.75	4.06%

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents -----			Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	333,016.34	1,820,555.60	658,368.53	4,577,955.51	15,722,679.58	0.00	2,573,418.57
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	1.00	0.87		32.62			
1110 Regular Education, K-12	21.22	4.25	54.57	22.53	1,153.15		2,366.00
3100 Alternative Schools							
3200 Continuation Schools			1.00	0.92	18.50		
3300 Independent Study Centers			0.33	0.33	2.00		
3400 Opportunity Schools							
3550 Community Day Schools			0.33	0.33	4.00		
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	7.00				165.00		542.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational			1.34	1.86	26.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	29.22	5.12	57.57	58.59	1,368.65	0.00	2,908.00

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	471,766.95	4,963,305.84	5,435,072.79	210,087.32	5,645,160.11	
1110	Regular Education, K-12	132,453,400.12	17,384,571.03	149,837,971.15	5,791,837.43	155,629,808.58	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,865,011.91	295,843.56	2,160,855.47	83,525.71	2,244,381.18	
3300	Independent Study Centers	528,594.64	52,534.03	581,128.67	22,462.95	603,591.62	
3400	Opportunity Schools	87,473.93	0.00	87,473.93	3,381.22	90,855.15	
3550	Community Day Schools	522,376.95	75,509.48	597,886.43	23,110.70	620,997.13	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	250,834.94	0.00	250,834.94	9,695.77	260,530.71	
4110	Regular Education, Adult	8,482.82	0.00	8,482.82	327.89	8,810.71	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	39,738.44	0.00	39,738.44	1,536.05	41,274.49	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	45,075,303.41	2,454,893.15	47,530,196.56	1,837,232.37	49,367,428.93	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	3,044,245.07	459,337.05	3,503,582.12	135,427.47	3,639,009.59	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	124,932.58	0.00	124,932.58	4,829.14	129,761.72	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				712.71	712.71	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				2,471,069.32	2,471,069.32	
----	Other Outgo				7,413,625.75	7,413,625.75	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	505,760.09	505,760.09	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(480,694.76)	(480,694.76)	
----	Total General Fund and Charter Schools Funds Expenditures	184,472,161.76	25,685,994.14	210,158,155.90	8,148,519.35	228,192,083.03	

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and (Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	48,580.84	233,777.38	22,421.83	20,107.82	146,879.08	0.00	0.00	0.00	0.00	0.00	0.00	471,766.95
1110	Regular Education, K-12	98,354,773.19	4,840,559.32	4,334,654.80	15,371,300.05	2,998,863.99	144,047.55	1,485,460.09	0.00	0.00	4,923,741.13	0.00	132,453,400.12
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,194,819.31	98.71	87,185.41	393,166.61	107,004.80	0.00	0.00	0.00	0.00	82,737.07	0.00	1,865,011.91
3300	Independent Study Centers	385,343.26	419.89	5,916.11	101,412.28	35,503.10	0.00	0.00	0.00	0.00	0.00	0.00	528,594.64
3400	Opportunity Schools	87,473.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,473.93
3550	Community Day Schools	342,074.97	0.00	13,486.27	100,823.23	35,503.10	0.00	0.00	0.00	0.00	30,489.38	0.00	522,376.95
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	148,257.15	91,136.44	0.00	0.00	11,441.35	0.00	0.00	0.00	0.00	0.00	0.00	250,834.94
4110	Regular Education, Adult	6,387.99	0.00	0.00	1,953.85	0.00	0.00	0.00	0.00	0.00	140.98	0.00	8,482.82
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	29,155.18	0.00	0.00	10,583.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,738.44
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	35,074,290.74	2,145,195.62	92,790.15	0.00	2,289,892.93	5,461,373.73	0.00	0.00	0.00	11,760.24	0.00	45,075,303.41
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	2,139,243.19	179,413.83	51,088.22	269,915.12	277,863.62	0.00	0.00	0.00	0.00	126,721.09	0.00	3,044,245.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,214.06	0.00	14,718.52	0.00	124,932.58
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		137,810,399.75	7,490,601.19	4,607,542.79	16,269,562.22	5,902,951.97	5,605,421.28	1,485,460.09	110,214.06	0.00	5,190,308.41	0.00	184,472,161.76

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	2,869,527.18	0.00	2,093,778.66		4,963,305.84
1110	Regular Education, K-12	4,137,496.94	13,247,074.09	0.00		17,384,571.03
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	83,320.58	212,522.98	0.00		295,843.56
3300	Independent Study Centers	29,558.57	22,975.46	0.00		52,534.03
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	29,558.57	45,950.91	0.00		75,509.48
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	79,778.04	1,895,475.20	479,639.91		2,454,893.15
6000	ROC/P	0.00	0.00	0.00		0.00
Other Goals						
7110	Nonagency - Educational	160,656.11	298,680.94	0.00		459,337.05
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00		0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00		0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		7,389,895.99	15,722,679.58	2,573,418.57		25,685,994.14

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	861,620.40
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	47,794.51
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,878,668.05
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,841,131.17
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,629,214.13
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	184,472,161.76
2	Total Allocated Costs (from Form PCR, Column 2, Total)	25,685,994.14
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	210,158,155.90
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,384,933.95
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,699,353.42
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,084,287.37
D. Total Direct Charged and Allocated Costs (B3 + C5)		223,242,443.27
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.87%

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	712.71				712.71
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			2,471,069.32		2,471,069.32
Other Outgo (Objects 1000-7999)				7,413,625.75	7,413,625.75
Total Other Costs	712.71	0.00	2,471,069.32	7,413,625.75	9,885,407.78

Unaudited Actuals
2013-14 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,702,592.96		1,016,879.69	4,719,472.65
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,702,592.96	0.00	1,016,879.69	4,719,472.65
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,152,364.48			2,152,364.48
2. Classified Salaries	2000-2999	618,552.84			618,552.84
3. Employee Benefits	3000-3999	594,549.78			594,549.78
4. Books and Supplies	4000-4999	139,263.89		742,282.80	881,546.69
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	182,001.71			182,001.71
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	15,860.26			15,860.26
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,702,592.96	0.00	742,282.80	4,444,875.76
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	274,596.89	274,596.89
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	228,192,083.04
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,094,660.83
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	92,507.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,185,781.38
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,584,923.68
4. Other Transfers Out	All	9200	7200-7299	559,623.96
5. Interfund Transfers Out	All	9300	7600-7629	328.28
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,145,289.39
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,620,041.23
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,188,495.30
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				200,908,926.91
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				200,908,926.91

		2013-14 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		28,562.05
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		28,562.05
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,034.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	197,247,904.52	7,119.99
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	197,247,904.52	7,119.99
B. Required effort (Line A.2 times 90%)	177,523,114.07	6,407.99
C. Current year expenditures (Line I.G and Line II.D)	200,908,926.91	7,034.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	2013-14 Actual	2014-15 Budget	% Diff.
SELPA Name: Orange Unified (BM)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	14,061,090.62	14,516,579.38	3.24%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	14,061,090.62	14,516,579.38	3.24%
B. COLA Apportionment	232,018.05	127,300.23	-45.13%
C. Growth Apportionment or Declining ADA Adjustment	(179,695.98)	(32,630.36)	-81.84%
D. Subtotal (Sum lines A.4, B, and C)	14,113,412.69	14,611,249.25	3.53%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Materials, Services, and Career Technical Education Apportionment	71,654.21		-100.00%
G. Out of Home Care Apportionment	1,456,837.00	1,469,192.00	0.85%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	15,641,903.90	16,080,441.25	2.80%
K. Mental Health Apportionment	2,222,939.33	2,122,308.00	-4.53%
L. Federal IDEA Local Assistance Grants - Preschool	244,929.00	243,674.00	-0.51%
M. Federal IDEA - Section 619 Preschool	128,269.00	122,973.00	-4.13%
N. Other Federal Discretionary Grants	5,046,076.75	5,063,779.00	0.35%
O. Other Adjustments	320,309.00	305,550.00	-4.61%
P. Total SELPA Revenues (Sum lines J through O)	23,604,426.98	23,938,725.25	1.42%
II. ALLOCATION TO SELPA MEMBERS			
Orange Unified (BM00)	23,604,426.98	23,938,725.25	1.42%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	23,604,426.98	23,938,725.25	1.42%
Preparer Name: <u>Barbara Stephens</u>			
Title: <u>Director-Fiscal Assistance</u>			
Phone: <u>(714) 628-4044</u>			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	292,826.23	0.00	745,982.05	19,382.20	1,254,942.54	2,983,413.33	12,914,164.43		18,210,710.78
2000-2999	Classified Salaries	292,347.83	0.00	46,806.72	0.00	619,289.20	5,055,759.79	5,648,467.56		11,662,671.10
3000-3999	Employee Benefits	171,842.91	0.00	195,391.60	6,475.70	425,739.09	2,937,083.57	4,989,358.89		8,725,891.56
4000-4999	Books and Supplies	10,145.25	0.00	0.00	4,000.58	30,089.75	598,710.29	53,990.94		696,936.81
5000-5999	Services and Other Operating Expenditures	413,391.68	0.00	6,842.89	0.00	20,300.02	2,570,631.55	1,732,689.10		4,743,855.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,035,237.92	0.00		1,035,237.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	20,809.00	0.00		20,809.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	160,422.35	20,858.63		181,280.98
	Total Direct Costs	1,180,559.90	0.00	995,023.26	29,858.48	2,350,360.60	15,362,067.80	25,359,529.35	0.00	45,277,393.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,529.69	15,047.52	168,873.76	1,410,141.65		1,597,592.62
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,454,893.14								2,454,893.14
	Total Indirect Costs and PCR Allocations	2,454,893.14								2,454,893.14
	TOTAL COSTS	3,635,447.04	0.00	995,023.26	33,388.17	2,365,408.12	15,530,941.56	26,769,671.00	0.00	49,329,879.15
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	745,982.05	0.00	1,084,417.39	330,872.23	75,370.21		2,236,641.88
2000-2999	Classified Salaries	291,368.99	0.00	41,978.07	0.00	156,769.74	1,182,895.02	1,233,227.53		2,906,259.35
3000-3999	Employee Benefits	123,862.73	0.00	194,288.58	0.00	351,379.82	764,267.60	562,601.02		1,996,399.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,860.05	0.00	199.69		6,059.74
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	20.00	307,538.00	0.00		307,558.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	415,231.72	0.00	982,248.70	0.00	1,598,467.00	2,585,572.85	1,871,398.45	0.00	7,452,918.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	14,634.11	11,173.71	230,209.36		256,017.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	14,634.11	11,173.71	230,209.36	0.00	256,017.18
	TOTAL BEFORE OBJECT 8980	415,231.72	0.00	982,248.70	0.00	1,613,101.11	2,596,746.56	2,101,607.81	0.00	7,708,935.90
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									917,096.14
	TOTAL COSTS									6,791,839.76

Unaudited Actuals
Special Education Maintenance of Effort
2013-14 Actual vs. 2012-13 Actual Comparison
2013-14 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	292,826.23	0.00	0.00	19,382.20	170,525.15	2,652,541.10	12,638,794.22		15,974,068.90
2000-2999	Classified Salaries	978.84	0.00	4,828.65	0.00	462,499.46	3,872,864.77	4,415,240.03		8,756,411.75
3000-3999	Employee Benefits	47,980.18	0.00	1,103.02	6,475.70	74,359.27	2,172,815.97	4,426,757.67		6,729,491.81
4000-4999	Books and Supplies	10,145.25	0.00	0.00	4,000.58	24,229.70	598,710.29	53,791.25		690,877.07
5000-5999	Services and Other Operating Expenditures	413,391.68	0.00	6,842.89	0.00	20,280.02	2,263,093.55	1,732,689.10		4,436,297.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,035,237.92	0.00		1,035,237.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	20,809.00	0.00		20,809.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	160,422.35	20,858.63		181,280.98
	Total Direct Costs	765,322.18	0.00	12,774.56	29,856.48	751,893.60	12,776,494.95	23,488,130.90	0.00	37,824,474.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,529.69	413.41	157,700.05	1,179,932.29		1,341,575.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,454,893.14	0.00	0.00	3,529.69	413.41	157,700.05	1,179,932.29		2,454,893.14
	Total Indirect Costs and PCR Allocations	2,454,893.14	0.00	0.00	3,529.69	413.41	157,700.05	1,179,932.29		2,454,893.14
	TOTAL BEFORE OBJECT 8980	3,220,215.32	0.00	12,774.56	33,388.17	752,307.01	12,934,195.00	24,668,063.19	0.00	41,620,943.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									917,096.14
	TOTAL COSTS									42,538,039.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	170,000.43	0.00	0.00	0.00	0.00	(16.00)	11,068.94		181,053.37
2000-2999	Classified Salaries	0.00	0.00	4,828.65	0.00	0.00	1,793,838.66	906,116.24		2,704,783.55
3000-3999	Employee Benefits	26,602.87	0.00	1,103.02	0.00	0.00	878,348.63	446,299.93		1,352,354.45
4000-4999	Books and Supplies	2,049.86	0.00	0.00	0.00	32.77	567,302.98	708.55		570,094.16
5000-5999	Services and Other Operating Expenditures	262,981.34	0.00	6,842.89	0.00	1,077.55	(177,938.37)	21,917.00		114,880.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,035,237.92	0.00		1,035,237.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	160,422.35	0.00		160,422.35
	Total Direct Costs	461,634.50	0.00	12,774.56	0.00	1,110.32	4,257,196.17	1,386,110.66	0.00	6,118,826.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	124,298.70	55,402.41		179,701.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	124,298.70	55,402.41		179,701.11
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	461,634.50	0.00	12,774.56	0.00	1,110.32	4,381,494.87	1,441,513.07	0.00	6,298,527.32
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									917,096.14
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									16,943,519.74
	TOTAL COSTS									24,159,143.20

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

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	38,071,094.33	19,729,561.34
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	38,071,094.33	19,729,561.34
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	3,181.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	3,181.00	

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Orange Unified (BM)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,230,039.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,668,025.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	784,505.85 (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

THIS SECTION IS NOT APPLICABLE!		
If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	784,505.85	(f)

SELPA: Orange Unified (BM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	49,329,879.15		
2. Less: Expenditures paid from federal sources	6,791,839.76		
3. Expenditures paid from state and local sources	42,538,039.39	38,071,094.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	42,538,039.39	38,071,094.33	4,466,945.06
4. Special education unduplicated pupil count	3,180	3,181	
5. Per capita state and local expenditures (A3/A4)	13,376.74	11,968.28	1,408.46

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	24,159,143.20	19,729,561.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>24,159,143.20</u>	<u>19,729,561.34</u>	<u>4,429,581.86</u>
b. Per capita local expenditures (B1a/A4)	<u>7,597.21</u>	<u>6,202.31</u>	<u>1,394.90</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Denise Mac Allister
Contact Name

(714) 628-5550
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SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	18,210,710.78		18,210,710.78
2000-2999	Classified Salaries	11,662,671.10		11,662,671.10
3000-3999	Employee Benefits	8,725,891.56		8,725,891.56
4000-4999	Books and Supplies	696,936.81		696,936.81
5000-5999	Services and Other Operating Expenditures	4,743,855.24		4,743,855.24
6000-6999	Capital Outlay	1,035,237.92		1,035,237.92
7130	State Special Schools	20,809.00		20,809.00
7430-7439	Debt Service	181,280.98		181,280.98
	Total Direct Costs	45,277,393.39	0.00	45,277,393.39
7310	Transfers of Indirect Costs	1,597,592.62		1,597,592.62
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	2,454,893.14		2,454,893.14
	Total Indirect Costs and PCR Allocations	4,052,485.76	0.00	4,052,485.76
	TOTAL COSTS	49,329,879.15	0.00	49,329,879.15
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	15,974,068.90		15,974,068.90
2000-2999	Classified Salaries	8,756,411.75		8,756,411.75
3000-3999	Employee Benefits	6,729,491.81		6,729,491.81
4000-4999	Books and Supplies	690,877.07		690,877.07
5000-5999	Services and Other Operating Expenditures	4,436,297.24		4,436,297.24
6000-6999	Capital Outlay	1,035,237.92		1,035,237.92
7130	State Special Schools	20,809.00		20,809.00
7430-7439	Debt Service	181,280.98		181,280.98
	Total Direct Costs	37,824,474.67	0.00	37,824,474.67
7310	Transfers of Indirect Costs	1,341,575.44		1,341,575.44
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	2,454,893.14		2,454,893.14
	Total Indirect Costs and PCR Allocations	3,796,468.58	0.00	3,796,468.58
	TOTAL BEFORE OBJECT 8980	41,620,943.25	0.00	41,620,943.25
8980	Contributions from Unrestricted Revenues to Federal Resources	917,096.14		917,096.14
	TOTAL COSTS	42,538,039.39	0.00	42,538,039.39

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	181,053.37		181,053.37
2000-2999	Classified Salaries	2,704,783.55		2,704,783.55
3000-3999	Employee Benefits	1,352,354.45		1,352,354.45
4000-4999	Books and Supplies	570,094.16		570,094.16
5000-5999	Services and Other Operating Expenditures	114,880.41		114,880.41
6000-6999	Capital Outlay	1,035,237.92		1,035,237.92
7130	State Special Schools			0.00
7430-7439	Debt Service	160,422.35		160,422.35
	Total Direct Costs	6,118,826.21	0.00	6,118,826.21
7310	Transfers of Indirect Costs	179,701.11		179,701.11
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	179,701.11	0.00	179,701.11
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	6,298,527.32	0.00	6,298,527.32
8091, 8099	Revenue Limit Transfers to Special Education	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	917,096.14		917,096.14
8980	Contributions from Unrestricted Revenues to State Resources	16,943,519.74		16,943,519.74
	TOTAL COSTS	24,159,143.20	0.00	24,159,143.20
	UNDUPLICATED PUPIL COUNT	3,180		3,180

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

SELPA: Orange Unified (BM)

	Orange Unified (BM00)	Adjustments*	TOTAL
(Enter from LEAs' Report SEMA, 2013-14 Actual vs. 2012-13 Actual Comparison, 2012-13 Expenditures by LEA (LE-PY) worksheets)			
A. Total 2012-13 State and Local Expenditures (LE-PY, Column A)			
1. Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheets	38,071,094.33		38,071,094.33
2. Audit adjustments of 2012-13 special education expenditures not included in Line 1			0.00
3. Restatements of 2013-14 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2012-13 State and Local Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines A1 through A4)	38,071,094.33	0.00	38,071,094.33
B. Total 2012-13 Local Expenditures (LE-PY, Column B)			
1. Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheets	19,729,561.34		19,729,561.34
2. Audit adjustments of 2012-13 special education expenditures not included in Line 1			0.00
3. Restatements of 2013-14 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2012-13 Local Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines B1 through B4)	19,729,561.34	0.00	19,729,561.34
C. Unduplicated Pupil Count			
1. Amount reported in 2012-13 Report SEMA, LE-CY	3,181		3,181
2. Adjustments not included in Line C1			0
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	3,181	0	3,181

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

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2013-14 Expenditures by SELPA (SE-CY) and the 2012-13 Expenditures by SELPA (SE-PY), to the CDE.

After reviewing all sections of this form, please select which of the following methods your SELPA chooses to use to meet the 2013-14 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Orange Unified (BM)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,230,039.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,668,025.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	784,505.85	(b)

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

THIS SECTION IS NOT APPLICABLE!
If (b) is less than (a).
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 784,505.85 (f)

SELPA: Orange Unified (BM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2013-14 (SE-CY Worksheet)	Actual Expenditures FY 2012-13 (SE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	49,329,879.15		
2. Less: Expenditures paid from federal sources	6,791,839.76		
3. Expenditures paid from state and local sources	42,538,039.39	38,071,094.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	42,538,039.39	38,071,094.33	4,466,945.06
4. Special education unduplicated pupil count	3,180	3,181	
5. Per capita state and local expenditures (A3/A4)	13,376.74	11,968.28	1,408.46

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	24,159,143.20	19,729,561.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>24,159,143.20</u>	<u>19,729,561.34</u>	<u>4,429,581.86</u>
b. Per capita local expenditures (B1a/A4)	<u>7,597.21</u>	<u>6,202.31</u>	<u>1,394.90</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your SELPA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

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Title

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	471,477.00	0.00	882,074.00	19,811.00	1,325,740.00	3,482,060.00	13,901,520.00		20,082,682.00
2000-2999	Classified Salaries	314,750.00	0.00	48,695.00	0.00	645,863.00	5,172,282.00	5,669,593.00		11,851,183.00
3000-3999	Employee Benefits	235,505.00	0.00	223,416.00	6,962.00	467,762.00	3,204,582.00	5,072,664.00		9,210,891.00
4000-4999	Books and Supplies	9,300.00	0.00	0.00	0.00	23,088.00	3,920,791.00	111,995.00		4,065,174.00
5000-5999	Services and Other Operating Expenditures	633,510.00	0.00	5,700.00	0.00	22,025.00	2,951,731.00	1,748,170.00		5,361,136.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	900,000.00	0.00		900,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	21,000.00	0.00		21,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,898.00	27,812.00		241,710.00
	Total Direct Costs	1,664,542.00	0.00	1,159,885.00	26,773.00	2,484,478.00	19,866,344.00	26,531,754.00	0.00	51,733,776.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,431.00	14,651.00	328,448.00	1,526,164.00		1,872,694.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	3,431.00	14,651.00	328,448.00	1,526,164.00	0.00	1,872,694.00
	TOTAL COSTS	1,664,542.00	0.00	1,159,885.00	30,204.00	2,499,129.00	20,194,792.00	28,057,918.00	0.00	53,606,470.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	471,477.00	0.00	882,074.00	19,811.00	174,686.00	3,136,898.00	13,818,632.00		18,503,578.00
2000-2999	Classified Salaries	1,000.00	0.00	5,300.00	0.00	488,492.00	3,873,217.00	4,376,766.00		8,744,775.00
3000-3999	Employee Benefits	103,944.00	0.00	196,620.00	6,962.00	78,305.00	2,365,562.00	4,494,204.00		7,245,597.00
4000-4999	Books and Supplies	9,300.00	0.00	0.00	0.00	15,192.00	3,836,857.00	96,613.00		3,957,962.00
5000-5999	Services and Other Operating Expenditures	633,510.00	0.00	5,700.00	0.00	22,025.00	2,867,622.00	1,748,170.00		5,277,027.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	900,000.00	0.00		900,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	21,000.00	0.00		21,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,898.00	27,812.00		241,710.00
	Total Direct Costs	1,219,231.00	0.00	1,089,694.00	26,773.00	778,700.00	17,215,054.00	24,562,197.00	0.00	44,891,649.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,431.00	0.00	315,215.00	1,274,265.00		1,592,911.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	3,431.00	0.00	315,215.00	1,274,265.00	0.00	1,592,911.00
	TOTAL BEFORE OBJECT 8980	1,219,231.00	0.00	1,089,694.00	30,204.00	778,700.00	17,530,269.00	25,836,462.00	0.00	46,484,560.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,360,817.00 47,845,377.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	259,005.00	0.00	882,074.00	0.00	0.00	0.00	16,000.00		1,157,079.00
2000-2999	Classified Salaries	0.00	0.00	5,300.00	0.00	0.00	1,604,034.00	683,338.00		2,292,672.00
3000-3999	Employee Benefits	51,208.00	0.00	196,620.00	0.00	0.00	869,552.00	416,265.00		1,533,645.00
4000-4999	Books and Supplies	1,700.00	0.00	0.00	0.00	0.00	565,000.00	5,704.00		572,404.00
5000-5999	Services and Other Operating Expenditures	461,900.00	0.00	5,700.00	0.00	0.00	(96,500.00)	5,000.00		376,100.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	900,000.00	0.00		900,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,898.00	0.00		213,898.00
	Total Direct Costs	773,813.00	0.00	1,089,694.00	0.00	0.00	4,055,984.00	1,126,307.00	0.00	7,045,798.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	120,883.00	45,135.00		166,018.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	120,883.00	45,135.00	0.00	166,018.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	773,813.00	0.00	1,089,694.00	0.00	0.00	4,176,867.00	1,171,442.00	0.00	7,211,816.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,360,817.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									18,933,203.00
	TOTAL COSTS									27,505,836.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	292,826.23	0.00	745,982.05	19,382.20	1,254,942.54	2,983,413.33	12,914,164.43		18,210,710.78
2000-2999	Classified Salaries	292,347.83	0.00	46,806.72	0.00	619,289.20	5,055,759.79	5,648,467.56		11,662,671.10
3000-3999	Employee Benefits	171,842.91	0.00	195,391.60	6,475.70	425,739.09	2,937,083.57	4,989,358.69		8,725,891.56
4000-4999	Books and Supplies	10,145.25	0.00	0.00	4,000.58	30,089.75	598,710.29	53,990.94		696,936.81
5000-5999	Services and Other Operating Expenditures	413,391.68	0.00	6,842.89	0.00	20,300.02	2,570,631.55	1,732,689.10		4,743,855.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,035,237.92	0.00		1,035,237.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	20,809.00	0.00		20,809.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	160,422.35	20,858.63		181,280.98
	Total Direct Costs	1,180,553.90	0.00	995,023.26	29,858.48	2,350,360.60	15,362,067.80	25,359,529.35	0.00	45,277,393.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,529.69	15,047.52	168,873.76	1,410,141.65		1,597,592.62
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,454,893.14	0.00	0.00	0.00	0.00	0.00	0.00		2,454,893.14
	Total Indirect Costs	0.00	0.00	0.00	3,529.69	15,047.52	168,873.76	1,410,141.65	0.00	1,597,592.62
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	995,023.26	33,388.17	2,365,408.12	15,530,941.56	26,769,671.00	0.00	46,874,986.01
2000-2999	Classified Salaries	0.00	0.00	745,982.05	0.00	1,084,417.39	330,872.23	75,370.21		2,236,641.88
3000-3999	Employee Benefits	291,368.99	0.00	41,978.07	0.00	156,789.74	1,182,895.02	1,233,227.53		2,906,259.35
4000-4999	Books and Supplies	123,862.73	0.00	194,288.58	0.00	351,379.82	764,267.60	562,601.02		1,996,399.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	5,860.05	0.00	199.69		6,059.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	20.00	307,538.00	0.00		307,558.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	415,231.72	0.00	982,248.70	0.00	1,598,467.00	2,585,572.85	1,871,398.45	0.00	7,452,918.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	14,634.11	11,173.71	230,209.36		256,017.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	14,634.11	11,173.71	230,209.36	0.00	256,017.18
	TOTAL BEFORE OBJECT 8980	415,231.72	0.00	982,248.70	0.00	1,613,101.11	2,596,746.56	2,101,607.81	0.00	7,708,935.90
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
TOTAL COSTS										
										917,096.14
										6,791,839.76

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	292,826.23	0.00	0.00	19,382.20	170,525.15	2,652,541.10	12,838,794.22		15,974,068.90
2000-2999	Classified Salaries	978.84	0.00	4,828.65	0.00	462,499.46	3,872,864.77	4,415,240.03		8,756,411.75
3000-3999	Employee Benefits	47,980.18	0.00	1,103.02	6,475.70	74,359.27	2,172,815.97	4,426,757.67		6,729,491.81
4000-4999	Books and Supplies	10,145.25	0.00	0.00	4,000.58	24,229.70	596,710.29	53,791.25		690,877.07
5000-5999	Services and Other Operating Expenditures	413,391.68	0.00	6,842.89	0.00	20,280.02	2,263,093.55	1,732,689.10		4,436,297.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,035,237.92	0.00		1,035,237.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	20,809.00	0.00		20,809.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	160,422.35	20,858.63		181,280.98
	Total Direct Costs	765,322.18	0.00	12,774.56	29,858.48	751,893.60	12,776,494.95	23,488,130.90	0.00	37,824,474.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	413.41	157,700.05	1,179,932.29		1,341,575.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,454,893.14	0.00	0.00	3,529.69	413.41	157,700.05	1,179,932.29	0.00	2,454,893.14
	Total Indirect Costs	0.00	0.00	0.00	3,529.69	413.41	157,700.05	1,179,932.29	0.00	1,341,575.44
	TOTAL BEFORE OBJECT 8980	765,322.18	0.00	12,774.56	33,388.17	752,307.01	12,934,195.00	24,668,063.19	0.00	39,166,050.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									917,096.14
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	170,000.43	0.00	0.00	0.00	0.00	(16.00)	11,068.94		181,053.37
2000-2999	Classified Salaries	0.00	0.00	4,828.65	0.00	0.00	1,793,838.66	906,116.24		2,704,783.55
3000-3999	Employee Benefits	26,602.87	0.00	1,103.02	0.00	0.00	878,348.63	446,299.93		1,352,354.45
4000-4999	Books and Supplies	2,049.86	0.00	0.00	0.00	32.77	567,302.98	708.55		570,094.16
5000-5999	Services and Other Operating Expenditures	262,981.34	0.00	6,842.89	0.00	1,077.55	(177,938.37)	21,917.00		114,880.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,035,237.92	0.00		1,035,237.92
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	160,422.35	0.00		160,422.35
	Total Direct Costs	461,634.50	0.00	12,774.56	0.00	1,110.32	4,257,196.17	1,386,110.66	0.00	6,118,826.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	124,298.70	55,402.41		179,701.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	124,298.70	55,402.41	0.00	179,701.11
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	461,634.50	0.00	12,774.56	0.00	1,110.32	4,381,494.87	1,441,513.07	0.00	6,298,527.32
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									917,096.14
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									16,943,519.74
TOTAL COSTS										
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										
TOTAL COSTS										
917,096.14										
40,083,146.25										

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

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Budget by LEA (LB-B) and the 2013-14 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Orange Unified (BM)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,203,247.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,230,039.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	780,487.05 (b)	

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

THIS SECTION IS NOT APPLICABLE!
If (b) is less than (a).
Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 780,487.05 (f)

SELPA: Orange Unified (BM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	53,606,470.00		
2. Less: Expenditures paid from federal sources	5,761,093.00		
3. Expenditures paid from state and local sources	47,845,377.00	40,083,146.25	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	47,845,377.00	40,083,146.25	7,762,230.75
4. Special education unduplicated pupil count	3,180	3,180	
5. Per capita state and local expenditures (A3/A4)	15,045.72	12,604.76	2,440.96

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Budget FY 2014-15</u>	<u>Actual FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	27,505,836.00	24,159,143.20	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>27,505,836.00</u>	<u>24,159,143.20</u>	<u>3,346,692.80</u>
b. Per capita local expenditures (B1a/A4)	<u>8,649.63</u>	<u>7,597.21</u>	<u>1,052.42</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Denise Mac Allister
Contact Name

(714) 628-5550
Telephone Number

Executive Director-Special Education/SELPA
Title

dmac@orangeusd.org
E-mail Address

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries	20,082,682.00		20,082,682.00
2000-2999	Classified Salaries	11,851,183.00		11,851,183.00
3000-3999	Employee Benefits	9,210,891.00		9,210,891.00
4000-4999	Books and Supplies	4,065,174.00		4,065,174.00
5000-5999	Services and Other Operating Expenditures	5,361,136.00		5,361,136.00
6000-6999	Capital Outlay	900,000.00		900,000.00
7130	State Special Schools	21,000.00		21,000.00
7430-7439	Debt Service	241,710.00		241,710.00
	Total Direct Costs	51,733,776.00	0.00	51,733,776.00
7310	Transfers of Indirect Costs	1,872,694.00		1,872,694.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,872,694.00	0.00	1,872,694.00
	TOTAL COSTS	53,606,470.00	0.00	53,606,470.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries	18,503,578.00		18,503,578.00
2000-2999	Classified Salaries	8,744,775.00		8,744,775.00
3000-3999	Employee Benefits	7,245,597.00		7,245,597.00
4000-4999	Books and Supplies	3,957,962.00		3,957,962.00
5000-5999	Services and Other Operating Expenditures	5,277,027.00		5,277,027.00
6000-6999	Capital Outlay	900,000.00		900,000.00
7130	State Special Schools	21,000.00		21,000.00
7430-7439	Debt Service	241,710.00		241,710.00
	Total Direct Costs	44,891,649.00	0.00	44,891,649.00
7310	Transfers of Indirect Costs	1,592,911.00		1,592,911.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,592,911.00	0.00	1,592,911.00
	TOTAL BEFORE OBJECT 8980	46,484,560.00	0.00	46,484,560.00
8980	Contributions from Unrestricted Revenues to Federal Resources	1,360,817.00		1,360,817.00
	TOTAL COSTS	47,845,377.00	0.00	47,845,377.00

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries	1,157,079.00		1,157,079.00
2000-2999	Classified Salaries	2,292,672.00		2,292,672.00
3000-3999	Employee Benefits	1,533,645.00		1,533,645.00
4000-4999	Books and Supplies	572,404.00		572,404.00
5000-5999	Services and Other Operating Expenditures	376,100.00		376,100.00
6000-6999	Capital Outlay	900,000.00		900,000.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	213,898.00		213,898.00
	Total Direct Costs	7,045,798.00	0.00	7,045,798.00
7310	Transfers of Indirect Costs	166,018.00		166,018.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	166,018.00	0.00	166,018.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	7,211,816.00	0.00	7,211,816.00
8091, 8099	Revenue Limit Transfers to Special Education	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	1,360,817.00		1,360,817.00
8980	Contributions from Unrestricted Revenues to State Resources	18,933,203.00		18,933,203.00
	TOTAL COSTS	27,505,836.00	0.00	27,505,836.00
	UNDUPLICATED PUPIL COUNT	3,180		3,180

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

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	18,210,710.78		18,210,710.78
2000-2999	Classified Salaries	11,662,671.10		11,662,671.10
3000-3999	Employee Benefits	8,725,891.56		8,725,891.56
4000-4999	Books and Supplies	696,936.81		696,936.81
5000-5999	Services and Other Operating Expenditures	4,743,855.24		4,743,855.24
6000-6999	Capital Outlay	1,035,237.92		1,035,237.92
7130	State Special Schools	20,809.00		20,809.00
7430-7439	Debt Service	181,280.98		181,280.98
	Total Direct Costs	45,277,393.39	0.00	45,277,393.39
7310	Transfers of Indirect Costs	1,597,592.62		1,597,592.62
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,454,893.14		2,454,893.14
	Total Indirect Costs	1,597,592.62	0.00	1,597,592.62
	TOTAL COSTS	46,874,986.01	0.00	46,874,986.01
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	15,974,068.90		15,974,068.90
2000-2999	Classified Salaries	8,756,411.75		8,756,411.75
3000-3999	Employee Benefits	6,729,491.81		6,729,491.81
4000-4999	Books and Supplies	690,877.07		690,877.07
5000-5999	Services and Other Operating Expenditures	4,436,297.24		4,436,297.24
6000-6999	Capital Outlay	1,035,237.92		1,035,237.92
7130	State Special Schools	20,809.00		20,809.00
7430-7439	Debt Service	181,280.98		181,280.98
	Total Direct Costs	37,824,474.67	0.00	37,824,474.67
7310	Transfers of Indirect Costs	1,341,575.44		1,341,575.44
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,454,893.14		2,454,893.14
	Total Indirect Costs	1,341,575.44	0.00	1,341,575.44
	TOTAL BEFORE OBJECT 8980	39,166,050.11	0.00	39,166,050.11
8980	Contributions from Unrestricted Revenues to Federal Resources	917,096.14		917,096.14
	TOTAL COSTS	40,083,146.25	0.00	40,083,146.25

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	181,053.37		181,053.37
2000-2999	Classified Salaries	2,704,783.55		2,704,783.55
3000-3999	Employee Benefits	1,352,354.45		1,352,354.45
4000-4999	Books and Supplies	570,094.16		570,094.16
5000-5999	Services and Other Operating Expenditures	114,880.41		114,880.41
6000-6999	Capital Outlay	1,035,237.92		1,035,237.92
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	160,422.35		160,422.35
	Total Direct Costs	6,118,826.21	0.00	6,118,826.21
7310	Transfers of Indirect Costs	179,701.11		179,701.11
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	179,701.11	0.00	179,701.11
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	6,298,527.32	0.00	6,298,527.32
8091, 8099	Revenue Limit Transfers to Special Education	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	917,096.14		917,096.14
8980	Contributions from Unrestricted Revenues to State Resources	16,943,519.74		16,943,519.74
	TOTAL COSTS	24,159,143.20	0.00	24,159,143.20
	UNDUPLICATED PUPIL COUNT	3,180		3,180

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

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2014-15 Budget by SELPA (SE-B) and the 2013-14 Expenditures by SELPA (SE-B), to the CDE.

After reviewing all sections of this form, please select which of the following methods your SELPA chooses to use to meet the 2014-15 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Orange Unified (BM)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,203,247.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,230,039.00</u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	<u></u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>780,487.05 (b)</u>	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u></u>	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u></u>	<u></u>

THIS SECTION IS NOT APPLICABLE!		
If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	<u></u>	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>780,487.05</u>	(f)

SELPA: Orange Unified (BM)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (SB-B Worksheet)	Actual Expenditures FY 2013-14 (SE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	53,606,470.00		
2. Less: Expenditures paid from federal sources	5,761,093.00		
3. Expenditures paid from state and local sources	47,845,377.00	40,083,146.25	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	47,845,377.00	40,083,146.25	7,762,230.75
4. Special education unduplicated pupil count	3,180	3,180	
5. Per capita state and local expenditures (A3/A4)	15,045.72	12,604.76	2,440.96

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	27,505,836.00	24,159,143.20	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	27,505,836.00	24,159,143.20	3,346,692.80
b. Per capita local expenditures (B1a/A4)	8,649.63	7,597.21	1,052.42

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Denise Mac Allister
Contact Name

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Telephone Number

Executive Director-Special Education/SELPA
Title

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E-mail Address

Unaudited Actuals
2013-14 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(302,844.91)	0.00	(480,694.76)				
Other Sources/Uses Detail					0.00	328.28		
Fund Reconciliation							4,337,384.96	2,580,332.96
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	180,149.86	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							448,798.00	173,134.74
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	43,577.04	0.00	168,101.01	0.00				
Other Sources/Uses Detail					0.00	64.08		
Fund Reconciliation							33,746.91	28,120.64
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	78,912.38	0.00	312,593.75	0.00				
Other Sources/Uses Detail					392.36	0.00		
Fund Reconciliation							0.00	331,895.05
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,918,392.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	7.17	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,878.50		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	198.46	0.00						
Other Sources/Uses Detail					5,878.50	0.00		
Fund Reconciliation							0.00	2,934.45
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,915.01	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2013-14 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							98,504.78	229.26
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							112,422.10	3,835,516.66
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	302,844.91	(302,844.91)	480,694.76	(480,694.76)	6,270.86	6,270.86	6,952,163.76	6,952,163.76

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	170,946,693.29	0.00	170,946,693.29	187,941,205.00	0.00	187,941,205.00	9.9%
2) Federal Revenue		8100-8299	483,524.91	13,127,725.44	13,611,250.35	304,492.00	13,265,862.00	13,570,354.00	-0.3%
3) Other State Revenue		8300-8599	4,618,782.44	27,448,173.63	32,066,956.07	4,573,907.00	22,246,823.00	26,820,730.00	-16.4%
4) Other Local Revenue		8600-8799	5,249,765.34	4,139,578.33	9,389,343.67	4,547,381.00	4,002,328.00	8,549,709.00	-8.9%
5) TOTAL, REVENUES			181,298,765.98	44,715,477.40	226,014,243.38	197,366,985.00	39,515,013.00	236,881,998.00	4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	79,124,651.57	26,015,285.84	105,139,937.41	89,676,204.00	24,751,275.00	114,427,479.00	8.8%
2) Classified Salaries		2000-2999	23,672,653.66	12,384,111.63	36,056,765.29	25,159,207.00	13,071,711.00	38,230,918.00	6.0%
3) Employee Benefits		3000-3999	32,921,726.70	10,796,087.78	43,717,814.48	33,165,265.00	10,773,870.00	43,939,135.00	0.5%
4) Books and Supplies		4000-4999	4,970,670.70	3,607,074.72	8,577,745.42	8,732,052.00	9,158,068.00	17,890,120.00	108.6%
5) Services and Other Operating Expenditures		5000-5999	9,328,353.81	8,264,227.62	17,592,581.43	12,227,207.00	12,115,290.00	24,342,497.00	38.4%
6) Capital Outlay		6000-6999	1,784,896.54	2,035,013.69	3,819,910.23	900,000.00	64,986.00	964,986.00	-74.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,980,987.97	1,157,991.94	6,138,979.91	8,655,876.00	1,294,800.00	9,950,676.00	62.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,673,541.19)	2,192,846.43	(480,694.76)	(3,075,688.00)	2,552,823.00	(522,865.00)	8.8%
9) TOTAL, EXPENDITURES			154,110,399.76	66,452,639.65	220,563,039.41	175,440,123.00	73,782,823.00	249,222,946.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			27,188,366.22	(21,737,162.25)	5,451,203.97	21,926,862.00	(34,267,810.00)	(12,340,948.00)	-326.4%
D. OTHER FINANCING SOURCES/USES									
1) Intertund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	328.28	0.00	328.28	300.00	0.00	300.00	-8.6%
2) Other Sources/Uses									
a) Sources		8930-8979	1,918,801.28	0.00	1,918,801.28	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,773,510.23)	23,773,510.23	0.00	(27,031,073.00)	27,031,073.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,855,037.23)	23,773,510.23	1,918,473.00	(27,031,373.00)	27,031,073.00	(300.00)	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,333,328.99	2,036,347.98	7,369,676.97	(5,104,511.00)	(7,236,737.00)	(12,341,248.00)	-267.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,205,745.63	5,200,389.27	75,406,134.90	75,539,074.62	7,236,737.25	82,775,811.87	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,205,745.63	5,200,389.27	75,406,134.90	75,539,074.62	7,236,737.25	82,775,811.87	9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,205,745.63	5,200,389.27	75,406,134.90	75,539,074.62	7,236,737.25	82,775,811.87	9.8%
2) Ending Balance, June 30 (E + F1e)			75,539,074.62	7,236,737.25	82,775,811.87	70,434,563.62	0.25	70,434,563.87	-14.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	157,972.48	0.00	157,972.48	150,000.00	0.00	150,000.00	-5.0%
Prepaid Expenditures		9713	1,292,747.13	0.00	1,292,747.13	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,236,737.25	7,236,737.25	0.00	0.39	0.39	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,232,085.03	0.00	2,232,085.03	713,975.00	0.00	713,975.00	-68.0%
Non-Resident Tuition	0000	9780	84,295.00		84,295.00				
School Site Carryover	0000	9780	144,421.00		144,421.00				
School Site/Department Donations	0000	9780	849,399.00		849,399.00				
LCFF Supplemental	0000	9780	687,282.75		687,282.75				
MediCal Administrative Activities	0000	9780	424,238.30		424,238.30				
AP Fee Reimbursement	0000	9780	21,622.34		21,622.34				
Credential Support Contracts	0000	9780	19,951.04		19,951.04				
CELD Testing	0000	9780	845.00		845.00				
Adult Education CalWorks	0000	9780	30.60		30.60				
Non-Resident Tuition	0000	9780				84,295.00		84,295.00	
CSR/CTE Grade Span	0000	9780				629,680.00		629,680.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,616,902.00	0.00	6,616,902.00	7,476,698.00	0.00	7,476,698.00	13.0%
Unassigned/Unappropriated Amount		9790	65,139,367.98	0.00	65,139,367.98	61,993,890.62	(0.14)	61,993,890.48	-4.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	74,520,779.74	1,094,777.93	75,615,557.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	41,468.13	0.00	41,468.13				
c) in Revolving Fund		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent		9135	1,133,103.70	0.00	1,133,103.70				
e) collections awaiting deposit		9140	260,446.49	0.00	260,446.49				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,026,621.61	9,020,637.92	19,047,259.53				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,337,384.96	0.00	4,337,384.96				
6) Stores		9320	157,972.48	0.00	157,972.48				
7) Prepaid Expenditures		9330	1,292,747.13	0.00	1,292,747.13				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			91,870,524.24	10,115,415.85	101,985,940.09				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	13,751,116.66	2,793,175.48	16,544,292.14				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,580,332.96	0.00	2,580,332.96				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	85,503.12	85,503.12				
6) TOTAL, LIABILITIES			16,331,449.62	2,878,678.60	19,210,128.22				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			75,539,074.62	7,236,737.25	82,775,811.87				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	31,765,797.00	0.00	31,765,797.00	50,370,922.00	0.00	50,370,922.00	58.6%
Education Protection Account State Aid - Current Year		8012	18,928,492.00	0.00	18,928,492.00	21,201,198.00	0.00	21,201,198.00	12.0%
State Aid - Prior Years		8019	8,104.00	0.00	8,104.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	875,724.50	0.00	875,724.50	875,725.00	0.00	875,725.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	110,829,462.27	0.00	110,829,462.27	112,549,339.00	0.00	112,549,339.00	1.6%
Unsecured Roll Taxes		8042	4,066,055.87	0.00	4,066,055.87	3,925,239.00	0.00	3,925,239.00	-3.5%
Prior Years' Taxes		8043	2,234,484.76	0.00	2,234,484.76	2,729,839.00	0.00	2,729,839.00	22.2%
Supplemental Taxes		8044	2,577,747.68	0.00	2,577,747.68	1,758,508.00	0.00	1,758,508.00	-31.8%
Education Revenue Augmentation Fund (ERAF)		8045	(16,744.52)	0.00	(16,744.52)	(566,252.00)	0.00	(566,252.00)	3281.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,584,218.73	0.00	10,584,218.73	7,258,836.00	0.00	7,258,836.00	-31.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			181,853,342.29	0.00	181,853,342.29	200,103,354.00	0.00	200,103,354.00	10.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,050,767.00)		(2,050,767.00)	(3,189,911.00)		(3,189,911.00)	55.5%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,855,882.00)	0.00	(8,855,882.00)	(8,972,238.00)	0.00	(8,972,238.00)	1.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			170,946,693.29	0.00	170,946,693.29	187,941,205.00	0.00	187,941,205.00	9.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,983,294.29	4,983,294.29	0.00	4,975,592.00	4,975,592.00	-0.2%
Special Education Discretionary Grants		8182	0.00	980,311.33	980,311.33	0.00	871,806.00	871,806.00	-11.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	18,845.60	0.00	18,845.60	19,164.00	0.00	19,164.00	1.7%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		4,013,233.20	4,013,233.20		4,570,461.00	4,570,461.00	13.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,153,009.56	1,153,009.56		1,452,386.00	1,452,386.00	26.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		489,641.01	489,641.01		941,980.00	941,980.00	92.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		193,057.93	193,057.93		193,343.00	193,343.00	0.1%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	464,679.31	1,315,178.12	1,779,857.43	285,328.00	260,294.00	545,622.00	-69.3%
TOTAL, FEDERAL REVENUE			483,524.91	13,127,725.44	13,611,250.35	304,492.00	13,265,862.00	13,570,354.00	-0.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		15,641,904.00	15,641,904.00		16,080,441.00	16,080,441.00	2.8%
Prior Years	6500	8319		31,485.00	31,485.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	997,585.00	0.00	997,585.00	992,720.00	0.00	992,720.00	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	3,545,534.56	973,926.82	4,519,461.38	3,483,270.00	829,350.00	4,312,620.00	-4.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,456,521.03	1,456,521.03		1,458,026.00	1,458,026.00	0.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		1,228.00	1,228.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,694,400.00	1,694,400.00		1,727,900.00	1,727,900.00	2.0%
Common Core State Standards Implementation	7405	8590		5,561,642.00	5,561,642.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	75,662.88	2,087,066.78	2,162,729.66	97,917.00	2,151,106.00	2,249,023.00	4.0%
TOTAL, OTHER STATE REVENUE			4,618,782.44	27,448,173.63	32,066,956.07	4,573,907.00	22,246,823.00	26,820,730.00	-16.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	1,129,200.88	0.00	1,129,200.88	910,880.00	0.00	910,880.00	-19.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	668,500.83	0.00	668,500.83	441,000.00	0.00	441,000.00	-34.0%
Interest		8660	303,475.56	92.58	303,568.14	225,000.00	0.00	225,000.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	28,168.00	0.00	28,168.00	0.00	0.00	0.00	-100.0%
Transportation Fees From Individuals		8675	159,750.33	0.00	159,750.33	175,000.00	0.00	175,000.00	9.5%
Interagency Services		8677	1,050,784.60	3,874,485.75	4,925,270.35	920,411.00	3,005,185.00	3,925,596.00	-20.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	289,843.91	265,000.00	554,843.91	250,090.00	997,143.00	1,247,233.00	124.8%
Tuition		8710	1,620,041.23	0.00	1,620,041.23	1,625,000.00	0.00	1,625,000.00	0.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,249,765.34	4,139,578.33	9,389,343.67	4,547,381.00	4,002,328.00	8,549,709.00	-8.9%
TOTAL, REVENUES			181,298,765.98	44,715,477.40	226,014,243.38	197,366,985.00	39,515,013.00	236,881,998.00	4.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	65,918,009.94	21,588,228.74	87,506,238.68	73,262,581.00	20,937,992.00	94,200,573.00	7.7%
Certificated Pupil Support Salaries		1200	4,895,206.12	780,706.52	5,675,912.64	6,132,002.00	935,850.00	7,067,852.00	24.5%
Certificated Supervisors' and Administrators' Salaries		1300	8,140,945.44	453,518.45	8,594,463.89	8,549,329.00	467,508.00	9,016,837.00	4.9%
Other Certificated Salaries		1900	170,490.07	3,192,832.13	3,363,322.20	1,732,292.00	2,409,925.00	4,142,217.00	23.2%
TOTAL, CERTIFICATED SALARIES			79,124,651.57	26,015,285.84	105,139,937.41	89,676,204.00	24,751,275.00	114,427,479.00	6.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	529,874.20	7,833,118.90	8,362,993.10	576,397.00	8,319,362.00	8,895,759.00	6.4%
Classified Support Salaries		2200	11,220,540.19	3,034,857.93	14,255,398.12	11,339,459.00	3,299,437.00	14,638,896.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	2,986,928.10	442,997.97	3,429,926.07	3,188,100.00	449,089.00	3,637,189.00	6.0%
Clerical, Technical and Office Salaries		2400	8,618,502.69	1,067,310.83	9,685,813.52	9,713,572.00	996,823.00	10,710,395.00	10.6%
Other Classified Salaries		2900	316,808.48	5,826.00	322,634.48	341,679.00	7,000.00	348,679.00	8.1%
TOTAL, CLASSIFIED SALARIES			23,672,653.66	12,384,111.63	36,056,765.29	25,159,207.00	13,071,711.00	38,230,918.00	6.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,514,640.53	2,097,176.03	8,611,816.56	7,963,242.00	2,140,326.00	10,103,568.00	17.3%
PERS		3201-3202	3,007,174.45	1,112,902.62	4,120,077.07	2,517,727.00	1,057,108.00	3,574,835.00	-13.2%
OASDI/Medicare/Alternative		3301-3302	2,799,289.96	1,111,172.79	3,910,462.75	3,128,187.00	1,125,590.00	4,253,777.00	8.8%
Health and Welfare Benefits		3401-3402	13,792,978.91	4,645,802.30	18,438,781.21	14,113,129.00	4,677,368.00	18,790,497.00	1.9%
Unemployment Insurance		3501-3502	47,731.06	19,227.07	66,958.13	59,351.00	24,651.00	84,002.00	25.5%
Workers' Compensation		3601-3602	2,284,918.77	845,175.82	3,130,094.59	2,513,450.00	818,598.00	3,332,048.00	6.5%
OPEB, Allocated		3701-3702	4,474,993.02	964,631.15	5,439,624.17	2,870,179.00	930,229.00	3,800,408.00	-30.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,921,726.70	10,796,087.78	43,717,814.48	33,165,265.00	10,773,870.00	43,939,135.00	0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	499,268.40	499,268.40	2,365,402.00	1,081,050.00	3,446,452.00	590.3%
Books and Other Reference Materials		4200	18,956.77	36,784.13	55,740.90	78,040.00	3,650.00	81,690.00	46.6%
Materials and Supplies		4300	2,986,347.10	1,689,289.24	4,675,636.34	5,390,898.00	6,947,951.00	12,338,849.00	163.9%
Noncapitalized Equipment		4400	1,965,366.83	1,381,732.95	3,347,099.78	897,712.00	1,125,417.00	2,023,129.00	-39.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,970,670.70	3,607,074.72	8,577,745.42	8,732,052.00	9,158,068.00	17,890,120.00	108.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	20,125.00	4,969,958.53	4,990,083.53	50,000.00	5,321,116.00	5,371,116.00	7.6%
Travel and Conferences		5200	167,086.55	258,941.37	426,027.92	340,395.00	194,857.00	535,252.00	25.6%
Dues and Memberships		5300	74,291.39	0.00	74,291.39	96,800.00	1,000.00	97,800.00	31.6%
Insurance		5400 - 5450	990,543.66	0.00	990,543.66	1,210,000.00	0.00	1,210,000.00	22.2%
Operations and Housekeeping Services		5500	4,537,100.12	442.36	4,537,542.48	4,801,301.00	500.00	4,801,801.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,319,161.55	452,468.37	1,771,629.92	1,490,245.00	3,735,028.00	5,225,273.00	194.9%
Transfers of Direct Costs		5710	(448,598.31)	448,598.31	0.00	(393,935.00)	393,935.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(290,853.62)	(11,991.29)	(302,844.91)	(275,763.00)	(18,984.00)	(294,747.00)	-2.7%
Professional/Consulting Services and Operating Expenditures		5800	2,258,567.95	2,127,262.76	4,385,830.71	4,337,214.00	2,469,838.00	6,807,052.00	55.2%
Communications		5900	700,929.52	18,547.21	719,476.73	570,950.00	18,000.00	588,950.00	-18.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,328,353.81	8,264,227.62	17,592,581.43	12,227,207.00	12,115,290.00	24,342,497.00	38.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	70,184.48	0.00	70,184.48	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,430,839.07	2,035,013.69	3,465,852.76	900,000.00	64,986.00	964,986.00	-72.2%
Equipment Replacement		6500	283,872.99	0.00	283,872.99	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,784,896.54	2,035,013.69	3,819,910.23	900,000.00	64,986.00	964,986.00	-74.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	20,809.00	20,809.00	0.00	21,000.00	21,000.00	0.9%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	295,492.60	295,492.60	0.00	300,000.00	300,000.00	1.5%
Payments to County Offices		7142	1,426,441.76	682,193.25	2,108,635.01	1,663,102.00	800,000.00	2,463,102.00	17.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,011.62	128,108.00	129,119.62	1,690.00	121,108.00	122,798.00	-4.9%
Debt Service									
Debt Service - Interest		7438	1,341,851.72	1,806.65	1,343,658.37	4,600,359.00	2,488.00	4,602,847.00	242.6%
Other Debt Service - Principal		7439	2,211,682.87	29,582.44	2,241,265.31	2,370,725.00	50,204.00	2,420,929.00	8.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,980,987.97	1,157,991.94	6,138,979.91	8,655,876.00	1,294,800.00	9,950,676.00	62.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,192,846.43)	2,192,846.43	0.00	(2,552,823.00)	2,552,823.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(480,694.76)	0.00	(480,694.76)	(522,865.00)	0.00	(522,865.00)	8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,673,541.19)	2,192,846.43	(480,694.76)	(3,075,688.00)	2,552,823.00	(522,865.00)	8.8%
TOTAL, EXPENDITURES			154,110,399.76	66,452,639.65	220,563,039.41	175,440,123.00	73,782,823.00	249,222,946.00	13.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	328.28	0.00	328.28	300.00	0.00	300.00	-8.6%
(b) TOTAL INTERFUND TRANSFERS OUT			328.28	0.00	328.28	300.00	0.00	300.00	-8.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,918,801.28	0.00	1,918,801.28	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			1,918,801.28	0.00	1,918,801.28	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(23,773,510.23)	23,773,510.23	0.00	(27,031,073.00)	27,031,073.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(23,773,510.23)	23,773,510.23	0.00	(27,031,073.00)	27,031,073.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(21,855,037.23)	23,773,510.23	1,918,473.00	(27,031,373.00)	27,031,073.00	(300.00)	-100.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	1,186,740.97	0.00
6300	Lottery: Instructional Materials	243,710.00	0.00
6512	Special Ed: Mental Health Services	3,383,017.39	0.39
7405	Common Core State Standards Implementation	2,091,054.00	0.00
9010	Other Restricted Local	332,214.89	0.00
Total, Restricted Balance		<u>7,236,737.25</u>	<u>0.39</u>

ORANGE UNIFIED SCHOOL DISTRICT COMBINED GENERAL FUND SUMMARY (01)

	AUDITED ACTUALS	2012-2013	UNAUDITED ACTUALS	2013-2014	REVISED BUDGET	2014-2015	DIFFERENCE	PERCENT CHANGE
REVENUES								
Revenue Limit Sources	142,164,638		170,946,693		187,941,205		16,994,512	9.94%
Federal Revenue	14,889,381		13,611,250		13,570,354		-40,896	-0.30%
Other State Revenue	48,414,911		32,066,956		26,820,730		-5,246,226	-16.36%
Other Local Revenue	8,459,734		9,389,344		8,549,709		-839,635	-8.94%
TOTAL REVENUES	213,928,664		226,014,243		236,881,998		10,867,755	4.81%
EXPENDITURES								
Certificated Salaries	101,553,923		105,139,937		114,427,479		9,287,542	8.83%
Classified Salaries	33,176,132		36,056,765		38,230,918		2,174,153	6.03%
Employee Benefits	50,320,607		43,717,815		43,939,135		221,320	0.51%
Books and Supplies	6,803,067		8,577,745		17,890,120		9,312,375	108.56%
Services, Other Operating Exp.	16,749,379		17,592,581		24,342,497		6,749,916	38.37%
Capital Outlay	101,666		3,819,910		964,986		-2,854,924	-74.74%
Other Outgo	4,934,040		6,138,980		9,950,676		3,811,696	62.09%
Direct Support/Indirect Costs	-303,515		-480,694		-522,865		-42,171	8.77%
TOTAL EXPENDITURES	213,335,299		220,563,039		249,222,946		28,659,907	12.99%
OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In	0		0		0		0	0.00%
b) Transfers Out	-959,432		-328		-300		28	-8.54%
Other Sources/Uses								
a) Sources	0		1,918,801		0		-1,918,801	-100.00%
b) Uses								
Contribution to Restricted Programs								
Total Other Financing Sources/Uses	-959,432		1,918,473		-300		-1,918,773	-100.02%
NET INCREASE(DECREASE) FUND BALANCE	-366,067		7,369,677		-12,341,248		-19,710,925	-267.46%
FUND BALANCE, RESERVES								
Beginning Fund Balance July 1	75,772,202		75,406,135		82,775,812		7,369,677	9.77%
Ending Balance June 30	75,406,135		82,775,812		70,434,564		-12,341,248	-14.91%

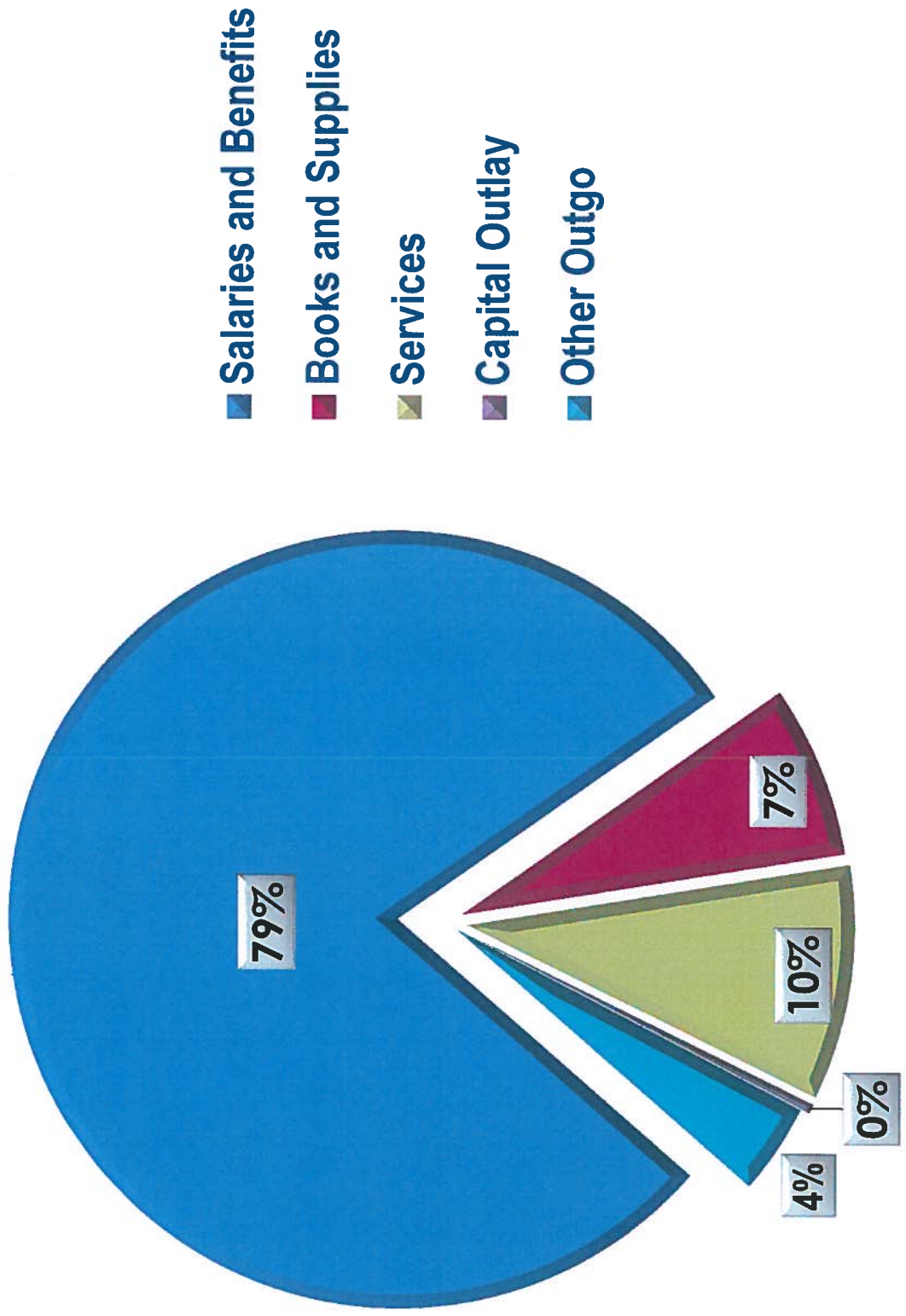
**ORANGE UNIFIED SCHOOL DISTRICT
COMBINED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	2013-2013	UNAUDITED ACTUALS	2013-2014	REVISED BUDGET	2014-2015	DIFFERENCE	PERCENT CHANGE
Components of Ending Fund Balance:								
Reserve for Revolving Cash	100,000		100,000		100,000		0	0.00%
Reserve for Stores	177,740		157,973		150,000		-7,973	-5.05%
Prepaid Expenditures	1,207,192		1,292,747		0		-1,292,747	-100.00%
Restricted	5,200,389		7,236,737		0		-7,236,737	-100.00%
Reserve for Economic Uncertainties	6,428,842		6,616,902		7,476,698		859,796	12.99%
Other Assignments	1,871,744		2,232,085		713,975		-1,518,110	-68.01%
School Site Carryover	195,338		144,421					
School Site/Department Donations	685,006		849,399					
Non-Resident Tuition	56,127		84,295		84,295			
Instructional Materials	570,496		0					
LCFF Supplemental			687,283					
Credentialed Support Contracts	7,322		19,951					
Medical Administration Activities	303,234		424,238					
CELD Testing			845					
Adult Education CalWorks	29,742		31					
AP Fee Reimbursement	5,080		21,622					
Pupil Testing	19,399							
CSR/CTE Grade Span					629,680			
Unassigned/Unappropriated Amount	60,420,228		65,139,368		61,993,891			

General Fund Revenues 2014-2015



General Fund Expenditures 2014-2015



Other Funds