

AB

REGULAR MEETING
December 11, 2019
9:00 a.m.
Board Room
200 Kalmus Drive, Costa Mesa, CA

ORANGE COUNTY BOARD OF EDUCATION
AGENDA

CALL TO ORDER

STATEMENT OF PRESIDING OFFICER: For the benefit of the record, this Regular Meeting of the Orange County Board of Education is called to order.

ROLL CALL

(*)AGENDA

Regular Meeting of December 11, 2019 – adoption

PUBLIC COMMENTS

Related to Closed Session Only

CLOSED SESSION 1

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Orange County Board of Education v. Orange County Superintendent of Schools, Case No. 30-2018-01023385-CU-MC-CJC
Government Code Section 54956.9(a) and (d)(1)

CLOSED SESSION 2

CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION
Orange County Board of Education v. OC Superintendent of Schools, Al Mijares, and State Superintendent of Public Instruction, Tony Thurmond
Case No 30-2019-01112665-CU-WM-CJC -Government Code §§
54956.9(a) and (d)(1)

CLOSED SESSION 3

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Discussion of risk mitigation options in light of significant exposure to litigation in the opinion of legal counsel pursuant to (d) (2) of Government Code §54956.9

WELCOME

10:00 a.m.

INVOCATION

Rabbi Dov Fischer

PLEDGE OF ALLEGIANCE

INTRODUCTIONS

(*)MINUTES

Regular Meeting of November 6, 2019- approval
Special Meeting of November 26, 2019- approval

10:15 a.m. .

1. Special Presentation – Holiday Musical Presentation
Laurel Elementary School Choir, Brea-Olinda Unified School District,
under the direction of Mrs. Shirley Lee.

PUBLIC COMMENTS

(30 minutes)

CONSENT CALENDAR

- (*) 2. Approve the granting of diplomas to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

CHARTER SCHOOLS

3. Charter Submissions

- (*) 4. Charter School Public Hearing – Scholarship Prep Charter School – Aracely Chastain, Administrator, Charter Schools will facilitate the public hearing.

Discussion Format:
Scholarship Prep Charter School
Santa Ana Unified School District
Public Comments – Scholarship Prep Charter School (30 minutes)
Board Questions

BOARD RECOMMENDATIONS

- (*) 5. Approve resolution #21-19: Term Limits. (Bedell)
- (*) 6. Approve resolution #22-19: Orange County Board of Education Benefits. (Bedell)
- (*) 7. Approval of moving board meeting start time to late afternoon or early evening. (Barke)

STAFF RECOMMENDATIONS

- (*) 8. Approve the 2019-20 First Interim Report, which has been certified as positive by the County Superintendent of Schools.

INFORMATION ITEMS

BOARD DISCUSSION

-Charter School Certificates (Williams)

ANNOUNCEMENTS

-Superintendent

-Associate Superintendent

Legislative Updates

-CSBA Update

-CCBE Update

-NSBA Update

-Capitol News Update

-School Services Update

BOARD MEMBER COMMENTS

EXECUTIVE COMMITTEE REPORT

PUBLIC COMMENTS (15 minutes)

ADJOURNMENT



Nina Boyd
Assistant Secretary, Board of Education

Next Regular Board Meeting: Wednesday, January 8, 2019 at 9:00 a.m. The meeting will be in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

Individuals with disabilities in need of copies of the agenda and/or the agenda packet or in need of auxiliary aides and services may request assistance by contacting Darou Sisavath, Board Clerk at (714) 966.4012.

(*) Printed items included in materials mailed to Board Members

MINUTES
Regular Meeting
November 6, 2019

Item: Meeting Minutes
December 11, 2019
 Mailed Distributed at meeting

NB

ORANGE COUNTY BOARD OF EDUCATION
MINUTES

CALL TO ORDER

The Regular Meeting of the Orange County Board of Education was called to order by Board President Barke at 10:00 a.m., November 6, 2019 in the Board Room, 200 Kalmus Drive, Costa Mesa, California.

ROLL CALL

Present:

Mari Barke
Ken L. Williams, D.O.
Rebecca "Beckie" Gomez
John W. Bedell, Ph.D.

Absent:

Lisa Sparks, Ph.D.

(*)AGENDA

Motion by Williams, seconded by Bedell, and carried by a vote of 4-0 (Sparks Absent) to approve the agenda of the Regular Meeting of November 6, 2019 with the following amendments:
-remove item #4, Oxford Prep has withdrawn their petition
-move closed sessions to a later time

INVOCATION

Pastor Gale Oliver, Jr.

PLEDGE OF ALLEGIANCE

Rebecca "Beckie" Gomez, Board Member

INTRODUCTIONS

None

MINUTES

Motion by Williams, seconded by Barke, and carried by a vote of 4-0 (Sparks Absent), to approve the minutes of the October 16, 2019 Regular Board Meeting.

PUBLIC COMMENTS

- Jordan Brandman, Closed Session #1 and #2
- Sarah Bach, Sycamore Creek
- Alisha Walker, Sycamore Creek
- Thomas Klaehn, Sycamore Creek
- Charlene Motoyer, General
- Michael Scott, Ph.D., Mandarin
- Shelby Tipton, ISSAC
- Kana Noriega, ISSAC

- Karin Trinh, ISSAC
- Marika Nakagawa, ISSAC
- Massiel Bueno, ISSAC
- Halima Mohamed, ISSAC
- Svetlana Leontieff, ISSAc
- Tho Tran, ISSAC
- Thu Nguyen, ISSAC
- Jill Marks, General
- Stephen T. Blount, General
- Adrine Davoodi, General
- Veronica Kroll, General
- Michelle Anderson, Charters
- Ravi Jain, General
- Paulette Chaffee, Census

The Board took a recess from 11:20 a.m. to 11:32 a.m.

CONSENT CALENDAR

1. Motion by Bedell, seconded by Williams, and carried by a vote of 4-0 (Sparks Absent), to approve the granting of diplomas to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

The Board took a recess from 11:33 a.m. to 11:41 a.m. to facilitate the Regular Meeting of the Facilities Corporation.

CHARTER SCHOOLS

2. Charter Schools Submissions- Kelly Gaughran facilitated.
 - Scholarship Prep– Jason Watts, Chief Operating Officer
3. ISSAC Updaste- Aracely Chastain facilitated.
 - Padmni Srinivasan, Executive Director, ISSAC

LEGAL UPDATE

5. Legal Update- Greg Rolan

PUBLIC COMMENTS (continue)

- Linda Cone, item #6

BOARD RECOMMENDATIONS

6. Motion by Gomez, seconded by Bedell to adopt Resolution #18-19: Declaring Support for a New State School Bond. Motion failed by a vote of 2-2 (Gomez and Bedell voted Yes; Barke and Williams voted No; Sparks Absent).

STAFF RECOMMENDATIONS

7. Motion by Williams, seconded by Barke, and carried by a vote of 4-0 (Sparks Absent) to adopt the Esplanade Resolution that will:
a) approve the final ten (10) year Adjustment Period; b) new maximum Adjusted Interest Rate parameters; and c) authorize the Department staff and its Esplanade funding team to complete the related activities required to complete the 2012 Esplanade Certificates authorized parameters on the 2019 Change Date.

INFORMATION ITEMS

BOARD DISCUSSION

- Trustee salary and benefits (Bedell)- Tabled to the December meeting at the request of Trustee Bedell.
- Term Limits (Bedell)- Tabled to the December meeting at the request of Trustee Bedell.
- Charter Schools Enrollment Update

ANNOUNCEMENTS

Superintendent – Nina Boyd, Associate Superintendent reported on behalf of the Superintendent.

- Richard Arum and Sandy Jackson, Advancing the American Dream
- VSA Conference, Kennedy Center
- Phyllis Berenbeim retired after 40 years
- CEO Leadership Alliance
- Teachers of the Year- Jack and Beckie
- Golden Bell- MTSS

Associate Superintendent

- Renee Hendrick- Negotiations
- Next board meeting is December 11th at 9:00 a.m. –
Submission deadline is November 25th
- 2019 CSBA Annual Conference- Dec. 5-7, San Diego
- NSBA Advocacy Institute, February 2-4, 2020, Washington D.C.
- California Charter Schools Association, March 16-19, 2020, Long Beach
- CCBE, March 15-16, 2020, Embassy Suites in Sacramento
- NSBA Annual Conference, April 4-6, Chicago
- Sunburst Commencement Ceremony, Friday, Dec. 6 at 12pm, Cottonwood Church
- Office Closed: Monday, Nov. 11th (Veterans Day) and Thursday, Nov. 28-29 (Thanksgiving)

BOARD MEMBER COMMENTS

- Trustee Bedell- Golden Bell Award and Teachers of the Year

- Trustee Gomez- Santa Ana State of the Schools Breakfast, Newport-Mesa State of the Schools Breakfast, and AB 1505

PUBLIC COMMENTS

The Board took a recess to go into closed session from 1:07 p.m. to 2:19 p.m.

CLOSED SESSION 1

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Orange County Board of Education v. Orange County Superintendent of Schools, Case No. 30-2018-01023385-CU-MC-CJC
Government Code Section 54956.9(a) and (d)(1)

CLOSED SESSION 2

CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION and receipt of correspondence from California Department of Education dated October 2, 2019. Decision to initiate litigation pursuant to paragraph (4) of subdivision (d) of Government Code section 54956.9

Mr. Brenner reported on Closed Session 1 and 2. In both closed sessions, an update was received and discussed. No action was taken. With respect to the Epstein, Becker, and Green invoices, the Board voted 3-1 (Williams, Barke, and Bedell voted Yes; Gomez voted No; Sparks Absent) to approve the invoices.

ADJOURNMENT

On a motion duly made, and seconded, the Board meeting of November 6, 2019, adjourned at 2:22 p.m.



Nina Boyd
Assistant Secretary, Board of Education

Mari Barke
President, Board of Education

Next Regular Board Meeting, Wednesday, December 11, 2019 at 9:00 a.m. - The meeting will be held in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

Individuals with disabilities in need of copies of the agenda and/or the agenda packet or in need of auxiliary aides and services may request assistance by contacting Darou Sisavath, Board Clerk at (714) 966-4012.

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MINUTES
Special Meeting
November 26, 2019

ORANGE COUNTY BOARD OF EDUCATION
MINUTES
Special Board Meeting

CALL TO ORDER

The Special Meeting of the Orange County Board of Education was called to order by Board President Barke at 6:00 p.m., November 26, 2019 in the Board Room, 200 Kalmus Drive, Costa Mesa, California.

PLEDGE OF ALLEGIANCE

Ken Williams, D.O., Board Vice President

ROLL CALL

Present:
Lisa Sparks, Ph.D.
Mari Barke
Ken L. Williams, D.O.
Rebecca "Beckie" Gomez
John W. Bedell, Ph.D.

AGENDA

Motion by Williams, seconded by Sparks, and carried by a vote of 5-0 to approve the agenda of the November 26, 2019 Special Board meeting.

INTRODUCTIONS

None

PUBLIC COMMENTS

- Dr. Scott, Irvine International Academy
- Jordan Brandman, item #1 and item #2
- Martha Fluor, General

The Board went into closed session from 6:10 p.m. to 7:06 p.m.

CLOSED SESSION 1

CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION Orange County Board of Education v. OC Superintendent of Schools, Case No 30-2018-01023385-CU-MC-CJC Government Code §§ 54956.9(a) and (d)(1)

CLOSED SESSION 2

CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION Orange County Board of Education v. OC Superintendent of Schools, Al Mijares, and State Superintendent of Public Instruction, Tony Thurmond Case No 30-2019-01112665-CU-WM-CJC -Government Code §§ 54956.9(a) and (d)(1)

On Closed Session item #1 and Closed Session item #2, Ms. Kristin Halsing of Epstein, Becker and Green, reported board counsel provided an update to the Board. No direction was given to board counsel.

CLOSED SESSION 3

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

Discussion of risk mitigation options in light of significant exposure to litigation in the opinion of legal counsel pursuant to (d) (2) of Government Code §54956.9

On Closed Session item #3, Mr. Rolen reported the Board voted 5-0, to provide specific direction to board counsel to perform specific risk management inquiries.

LEGAL COUNSEL UPDATE

1. Update on California Department of Education Budget Committee Approval Process- Greg Rolen, Board Counsel

BOARD ACTION

2. Motion by Williams, seconded by Sparks, and carried by a vote of 3-1-1 (Williams, Barke, and Sparks voted Yes; Gomez voted No; Bedell Abstained), to approve the Board Statement for public posting on the board webpage.
3. Motion by Williams, seconded by Sparks, and carried by a vote of 4-1 (Williams, Sparks, Barke, and Bedell voted Yes; Gomez voted No) to approve the public posting on the board webpage: Petition for Writ of Mandate and Complaint for Declaratory and Injunctive relief-Orange County Board of Education v. OC Superintendent of Schools, Al Mijares, & State Superintendent of Public Instruction, Tony Thurmond Case No 30-2019-01112665-CU-WM-CJC
4. Motion by Bedell, seconded by Williams for the Executive Committee to meet with the Superintendent to select the Budget Review Committee.

The motion was withdrawn by Trustee Bedell.

Subsidiary motion by Williams, seconded by Sparks, and carried by a vote of 3-2 (Williams, Barke, and Sparks voted Yes; Gomez and Bedell voted No) to approve the selection of Rainey, Jessup, and Von Flue for Budget Review Committee.

ADJOURNMENT

On a motion duly made, and seconded, the Board meeting of November 26, 2019, adjourned at 7:44 p.m. in memory of David L. Boyd, Orange County Board of Education, Trustee Area 2 (2010-2018).



Nina Boyd
Assistant Secretary, Board of Education

Mari Barke
President, Board of Education

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NB

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: November 20, 2019
TO: Nina Boyd, Associate Superintendent
FROM: Jeff Hittenberger, Chief Academic Officer
SUBJECT: Granting of Diplomas

The students listed on the attached pages have been certified for graduation by the Custodian of Records or their designee for the Division of Alternative Education of the Orange County Department of Education. These students have met the standards of proficiency in the basic skills prescribed by the governing board in accordance with Education Code 51412. It is requested that the Board approve the granting of diplomas to these students.

RECOMMENDATION:

Approve granting of diplomas to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

LS:sl

Pages 12-13 removed (CONFIDENTIAL STUDENT INFORMATION)

**ORANGE COUNTY BOARD OF
BOARD AGENDA II**

Item: Charter Schools #4
December 11, 2019
[X] Mailed [] Distributed at meeting

AB

DATE: November 12, 2019
TO: Nina Boyd, Associate Superintendent
FROM: Kelly Gaughran, Director, Charter Schools
Aracely Chastain, Administrator, Charter Schools
SUBJECT: Scholarship Prep Charter School – Material Revision Public Hearing

DESCRIPTION:

Scholarship Prep Charter School (SPCS) is a countywide benefit charter school that serves students grades TK-8 within the boundaries of Santa Ana Unified School District. On November 6, 2019, SPCS submitted a request to the Orange County Board of Education (OCBE) for multiple material revisions to the school’s charter.

The requested material revisions include:

1. Changes to the educational program to add grades 9-12
 2. Expansion of the school’s countywide status focus to add youth experiencing homelessness
 3. Changes to the enrollment preferences to provide youth experiencing homelessness exemption from the lottery
-

RECOMMENDATION:

Per California Education Code section 47607(a)(2), OCBE shall hold a hearing to consider public input on the requested material revisions.

JB

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 4, 2019
TO: Nina Boyd, Associate Superintendent
FROM: John "Jack" Bedell, Ph.D., Trustee Area 4
SUBJECT: Resolution #21-19: Term Limits

RECOMMENDATION:

Approve resolution #21-19: Term Limits

**RESOLUTION OF THE BOARD OF EDUCATION
ORANGE COUNTY, CALIFORNIA**

Term Limits Resolution, John W. Bedell, Ph.D.

RESOLVED that commencing with the March, 2020 election, each person elected to the OCDE may serve up to 2 consecutive terms beginning July, 2020 (modeled after OC Board of Supervisors).

AYES:

NOES:

ABSENT:

**STATE OF CALIFORNIA
COUNTY OF ORANGE**

I, Mari Barke, President of the Board of Education in Orange County, California, hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a Regular Meeting thereof held on the eleventh day of December 2019.

IN WITNESS THEREOF, I have hereunto set my hand and seal this eleventh day of December 2019.

Mari Barke, President
Orange County Board of Education

JB

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 4, 2019
TO: Nina Boyd, Associate Superintendent
FROM: John "Jack" Bedell, Ph.D., Trustee Area 4
SUBJECT: Resolution #22-19: Orange County Board of Education Benefits

RECOMMENDATION:

Approve resolution #22-19: Orange County Board of Education Benefits

**RESOLUTION OF THE BOARD OF EDUCATION
ORANGE COUNTY, CALIFORNIA**

Orange County Board of Education Benefits, John W. Bedell, Ph.D.

RESOLVED: beginning with the OCDE budget approved in June 2020, no benefits for stipend, health insurance, life insurance, dental insurance, etc., shall accrue to OCBE elected trustees.

AYES:

NOES:

ABSENT:

**STATE OF CALIFORNIA
COUNTY OF ORANGE**

I, Mari Barke, President of the Board of Education in Orange County, California, hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a Regular Meeting thereof held on the eleventh day of December 2019.

IN WITNESS THEREOF, I have hereunto set my hand and seal this eleventh day of December 2019.

Mari Barke, President
Orange County Board of Education

Orange County Department of Education
Health Benefits Costs as of 10/1/2019

Board Members	Plan	Monthly Cost	Annual Cost
Mari Barke	PPO 2- Party	1,992.55	23,911
John Bedell	HMO 2- Party	1,138.73	13,665
Rebecca Gomez	PPO 2- Party	1,992.55	23,911
Lisa Sparks	PPO Family	2,991.66	35,900
Ken Williams	PPO 2- Party	1,992.55	23,911
Total Health and Welfare			121,296.48

MB

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 5, 2019
TO: Nina Boyd, Associate Superintendent
FROM: Mari Barke, Board President
SUBJECT: Board meeting start time

RECOMMENDATION:

Approval of moving board meeting start time to late afternoon or early evening.

CALIFORNIA COUNTY BOARD MEETING TIMES

MEETINGS HELD PRIOR TO NOON: 8:30 AM – 11 AM

- 1) Kern County
- 2) Mendocino County
- 3) Mono County
- 4) Monterey County
- 5) Orange County
- 6) San Bernardino County
- 7) Stanislaus County
- 8) Tuolumne County

MEETINGS HELD AT 12:00 PM OR 12:30 PM

- 1) El Dorado County
- 2) San Joaquin County

MEETINGS HELD AT 1:00 PM OR 1:30 PM

- 1) Fresno County
- 2) Kings County
- 3) San Luis Obispo
- 4) Shasta County
- 5) Trinity County

MEETINGS HELD AT 2:00 PM OR 2:30 PM

- 1) Butte County
- 2) Kern County *(In addition to the 9:00 AM meeting if necessary)
- 3) Lake County
- 4) Santa Barbara County
- 5) Santa Cruz County
- 6) Siskiyou County

MEETINGS HELD AT 3:00 PM OR 3:30 PM

- 1) Humboldt County
- 2) Inyo County
- 3) Los Angeles County
- 4) Madera County
- 5) Marin County
- 6) Merced County
- 7) Napa County
- 8) Sonoma County
- 9) Tulare County
- 10) Yolo County

MEETINGS HELD AT 4:00 PM OR 4:30 PM

- 1) Calaveras County
- 2) Colusa County
- 3) Del Norte County
- 4) Lassen County
- 5) Nevada County
- 6) San Benito County
- 7) Tehama County
- 8) Yuba County

MEETINGS HELD AT 5:00 PM OR 5:30 PM

- 1) Alpine County
- 2) Contra Costa County
- 3) Imperial County
- 4) Mariposa County
- 5) Modoc County
- 6) Plumas County
- 7) Riverside County
- 8) San Joaquin County* (If the meeting is not held at Noon)
- 9) Santa Clara County
- 10) Sutter County

MEETINGS HELD AT 6:00 OR 6:30 PM

- 1) Alameda County
- 2) Amador County
- 3) Glenn County
- 4) Placer County
- 5) Sacramento County
- 6) San Diego County
- 7) San Francisco County
- 8) Sierra County
- 9) Solano County
- 10) Ventura County

MEETINGS HELD AT 7:00 OR 7:30 PM

- 1) San Mateo County

ORANGE COUNTY SCHOOL DISTRICT BOARD MEETING TIMES

MEETINGS BEGINNING BETWEEN 5:00 PM AND 7:00 PM

<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>
2	4	1	5	0

- 1) Anaheim Elementary School District: Every 2nd and 4th Wednesday
- 2) Buena Park Elementary School District: Every 2nd and 4th Monday
- 3) Cypress Elementary School District: Every 2nd Thursday
- 4) Fountain Valley Elementary School District: Fluctuating Thursdays
- 5) Fullerton Elementary School District: Every 2nd Tuesday
- 6) Huntington Beach City Elementary School District: Fluctuating Tuesdays
- 7) La Habra City Elementary School District: Every 2nd Thursday
- 8) Lowell Joint Elementary School District: Every 1st or 2nd Monday
- 9) Magnolia Elementary School District: Fluctuating Thursdays
- 10) Ocean View Elementary School District: Every 2nd Tuesday
- 11) Savanna Elementary School District: Every 2nd Tuesday
- 12) Westminster Elementary School District: Every 2nd Thursday

ORANGE COUNTY UNIFIED SCHOOL DISTRICTS

MEETINGS BEGINNING BETWEEN 6:00 PM AND 7:00 PM

<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>
2	6	1	3	0

- 1) Brea Olinda Unified School District
- 2) Capistrano Unified School District
- 3) Garden Grove Unified School District
- 4) Irvine Unified School District
- 5) Laguna Beach Unified School District
- 6) Los Alamitos Unified School District
- 7) Newport-Mesa Unified School District
- 8) Orange Unified School District
- 9) Placentia-Yorba Linda Unified School District
- 10) Saddleback Valley Unified School District
- 11) Santa Ana Unified School District
- 12) Tustin Unified School District

ORANGE COUNTY UNION HIGH SCHOOL DISTRICTS

MEETINGS BEGINNING BETWEEN 6:00 PM AND VARIABLE

<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>
0	3	0	1*	0

- 1) Anaheim Union High School District* (Tuesday or Thursday, depending)
- 2) Fullerton Joint Union High School District
- 3) Huntington Beach Union High School District

ORANGE COUNTY COMMUNITY COLLEGE DISTRICTS

MEETINGS BEGINNING BETWEEN 4:30 PM AND 5:30 PM

<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>
2	1	1	0	0

- 1) Coast Community College District
- 2) North Orange County Community College District
- 3) Rancho Santiago Community College District
- 4) South Orange County Community College District

RB

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 11, 2019
TO: Nina Boyd, Associate Superintendent
FROM: Renee Hendrick, Associate Superintendent
SUBJECT: 2019-2020 First Interim Report

As required by Education Code Section 1240 (j) county offices of education are required to submit to the Superintendent of Public Instruction a First Period Interim Report, Second Period Interim Report, and Annual Report of the county office's financial status.

The superintendent shall certify in writing whether or not the county office of education is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards prescribed by the Superintendent of Public Instruction.

RECOMMENDATION:

Approve the 2019-20 First Interim Report, which has been certified as positive by the County Superintendent of Schools.

RH:sh

Orange County Department of Education



2019-2020 First Interim Budget

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

Orange County Board of Education

Rebecca "Beckie" Gomez	Trustee Area 1
Mari Barke	Trustee Area 2
Ken L. Williams, Jr., D.O.	Trustee Area 3
John (Jack) W. Bedell, Ph.D.	Trustee Area 4
Lisa Sparks, Ph.D.	Trustee Area 5

December 11, 2019

About OCDE

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

Vision

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



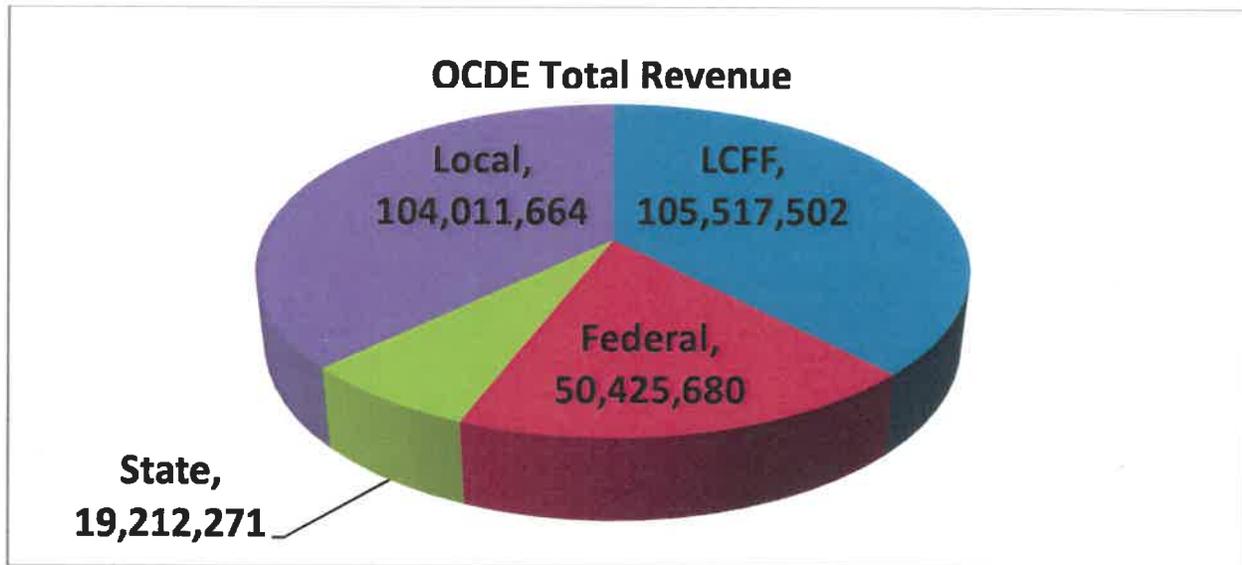


The Budget Summary is an overview of the Orange County Department of Education that reflects the goals and priorities of the County Superintendent aligned with the Local Control Accountability Plan (LCAP) and available financial resources. The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from the Governor’s adopted state budget and any changes in revenue and expenditures from the Second Interim for 2018-19. The First Interim includes any new entitlements, grants or contracts and is aligned with the approved Local Control Accountability Plan for 2019-20. The LCAP lays out the main objective for meeting the learning requirements of high need students. The LCAP also identifies the expenditures for meeting the identified objectives, such as becomes a second statement of the Superintendent’s priorities along with those identified on these pages.

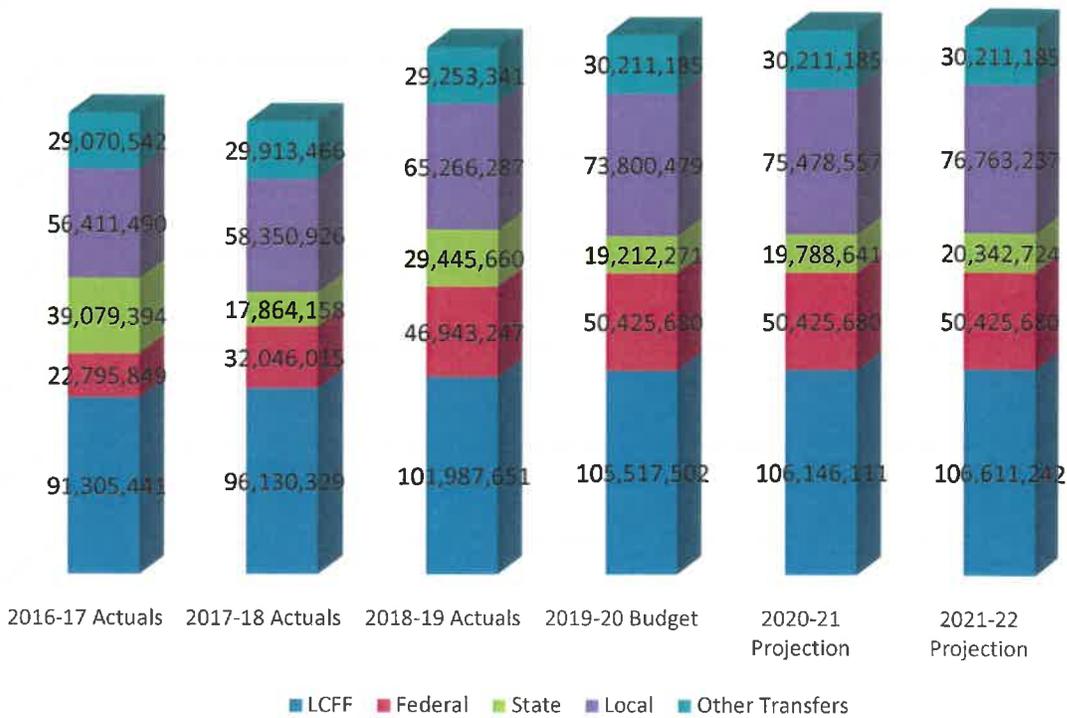
Our proposed 2019-20 General Fund Budget is \$275,128,851. After multiple years of declining enrollment and increasing local property taxes, our budget has reached a stage where we will receive a cost of living increase, but will not have an impact on increasing revenue. We will move between changing the amount we receive for Minimum State Aid and local property taxes, but the effect will be no new revenue for the Local Control Funding Formula (LCFF). We are anticipating an increase in State Aid funding for county-wide districts assistance and support which is additional to LCFF.

REVENUE

The Total General Fund Revenue Projections are \$279,167,117



Revenue Trends



Local Control Funding Formula (LCFF) is \$105,517,502

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for County-wide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. This is 38% of our total revenue. The LCFF formula for County Offices is separated in two major components.

County Operations Grants: This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is to perform services mandated under the education code such as financial oversight and services to districts. **Projected Funding for 2019-20 is \$ 26,679,186**

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are one of the following: English Learners, Foster Youth, or qualify for Free and Reduced Lunch Program. Our 2019-20 unduplicated rate is 80.56%.

Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding. **Projected funding for 2019-20 is \$5,782,019**

Students that are considered type “C” probation referred, expelled or social services referred.

Supplemental is 35% of Base grant

Concentration is 25% of Base grant for unduplicated count over 50%

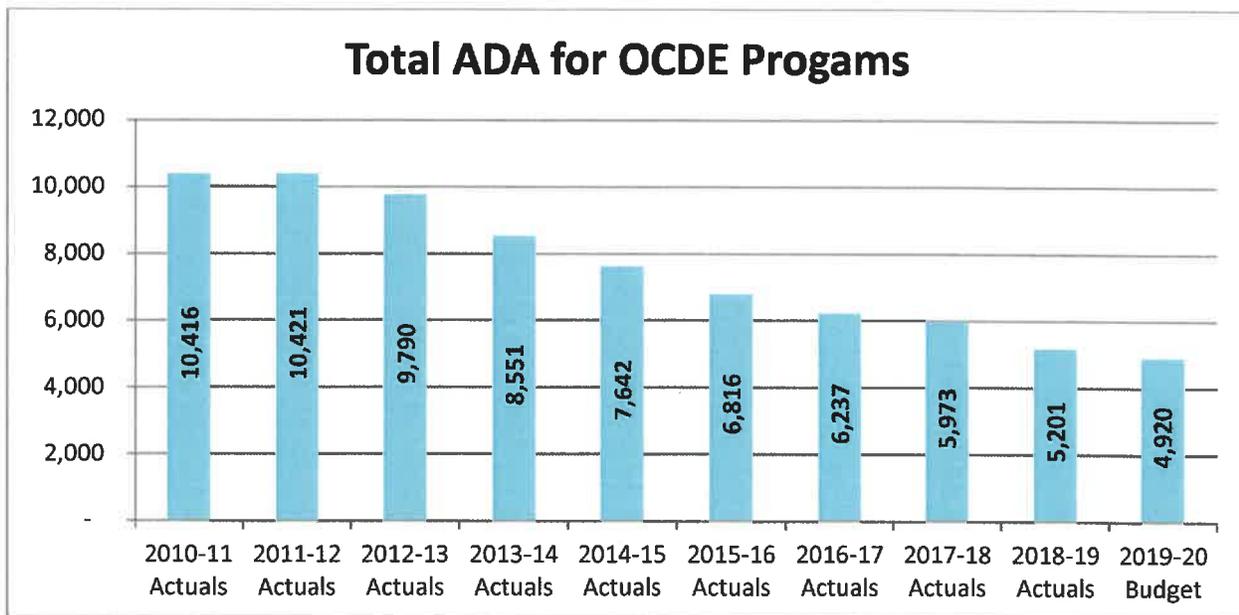
Projected funding for 2019-20 is \$25,731,968

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

School Districts will receive a 3.26% Cost of Living increase for LCFF in 2019-20. Because of our excess tax status, any new revenue from a COLA will increase the revenue with a corresponding increase in an expenditure transfer to the County of Orange Courts.

We will receive the 3.26% COLA for other state revenues and income from students that are referred from their school districts that is recognized in Local Revenue.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-2020
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Juvenile Court Schools	1,276	858	737	519	492	460	401	308
Community Schools "C"	3,228	2,672	2,079	1,583	1,267	1,134	975	1,111
Community Schools Secondary 1st Semester	359	462	419	466	557	584	284	203
CHEP and PCHS	1,820	1,613	1,547	1,321	1,073	908	708	658
PCHS Secondary 1st Semester "A" & "B"	656	797	889	911	972	1,253	1,233	1,134
Expelled	178	147	130	132	115	133	136	130
County Community "A" & "B"	1,210	1,064	874	958	780	563	542	576
County Community "A" & "B" Secondary 1st Semester	490	501	537	467	464	426	358	237
College & Career Prep. Charter				41	141	142	179	177
Total For ACCESS	9,316	8,114	7,212	6,398	5,861	5,603	4,815	4,534
Change from Prior Year	(609)	(1,202)	(902)	(814)	(538)	(258)	(788)	(281)
SIS Total	1,505	1,760	1,845	1,845	1,993	2,262	1,875	1,574
Total Program without SIS	7,811	6,354	5,367	4,553	3,868	3,341	2,940	2,960
Special Schools	474	436	430	418	376	370	386	386
Change from Prior Year	(21)	(38)	(6)	(13)	(42)	(6)	16	-
Total	9,790	8,551	7,642	6,816	6,237	5,970	5,201	4,920
Difference from prior year	(631)	(1,239)	(908)	(827)	(579)	(267)	(769)	(281)

Average Daily Attendance (ADA)

OCDE has been declining in enrollment since 2012-13, with a decline of 769 in 2018-19, and a projected decline of 281 for 2019-20. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and stay in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts, court agencies, expanding our career technical programs, and providing innovative programs so we can serve our students. Many of the specific services are outlined in our Local Control Accountability Plan (LCAP).

Revenue Outside of LCFF

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

Contracts: Are specific services that an agency wants to contract with OCDE based on specific expertise or experiences.

Entitlements: Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

Grants: Are projects that OCDE has applied to funding agencies for, and could come from Federal, State, or Local agencies. These are normally competitive in nature and will require specific expenditures as part of the grant.

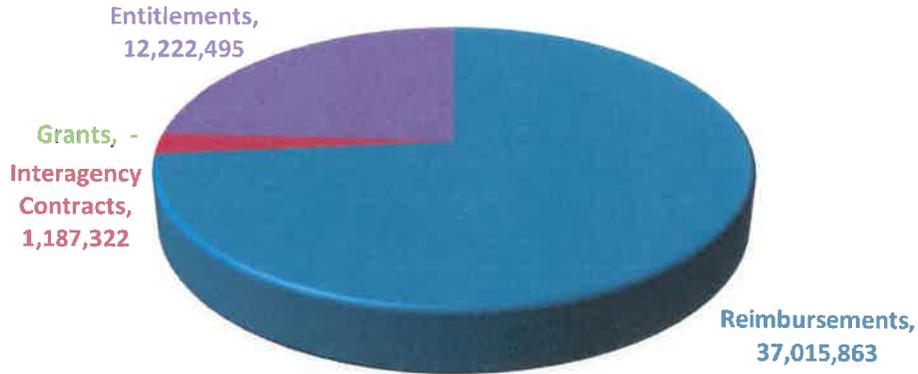
Reimbursements: Are revenue received to reimburse a portion of the cost for providing specific services to students, Medi-Cal Administrative Activities (MAA), Medi-Cal Billing program and the Child Nutrition program.

Fee for Services: Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various services OCDE provides on a county-wide basis.



Total Federal Revenue is \$50,425,680

FEDERAL REVENUE



Federal Revenue	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budget
<u>Entitlements</u>				
Special Education	1,769,579	1,668,875	1,548,760	1,560,684
Title I	4,154,355	4,802,429	4,729,492	5,241,405
Title II	65,808	70,622	46,329	102,934
Title III	9,882	257,847	134,127	78,770
Title IV			427,257	1,305,247
Education of Homeless	251,116	241,032	276,173	237,500
CPIN Network	202,900	201,337	202,743	
CPIN EL Outreach	160,291	173,930	160,448	
CPIN Migrant Ed			12,077	
Calif. Math and Science Partnership	468,053	113,245		
Power of Discovery	50,000	53,300	52,500	73,500
Expanded Learning	102,640	158,520	94,996	136,144

QRIS Certification		405,419	305,052	884,403
Perkins Innovation				298,009
Dual Language Learning Prof Develop			144,752	1,034,948
Inclusive Early Learning			29,906	720,239
ESSA School Improvement			51,130	548,712
Total Entitlements	7,234,624	8,146,556	8,215,742	12,222,495

Reimbursements

MAA	12,245,962	21,607,896	36,620,011	36,175,063
Medi-Cal ACCESS	10,045	46,452	36,065	40,000
Child Nutrition	226,545	248,453	329,611	330,000
Special Schools Medi-Cal	587,002	482,015	625,145	470,800
Total Reimbursements	13,069,554	22,384,816	37,610,832	37,015,863

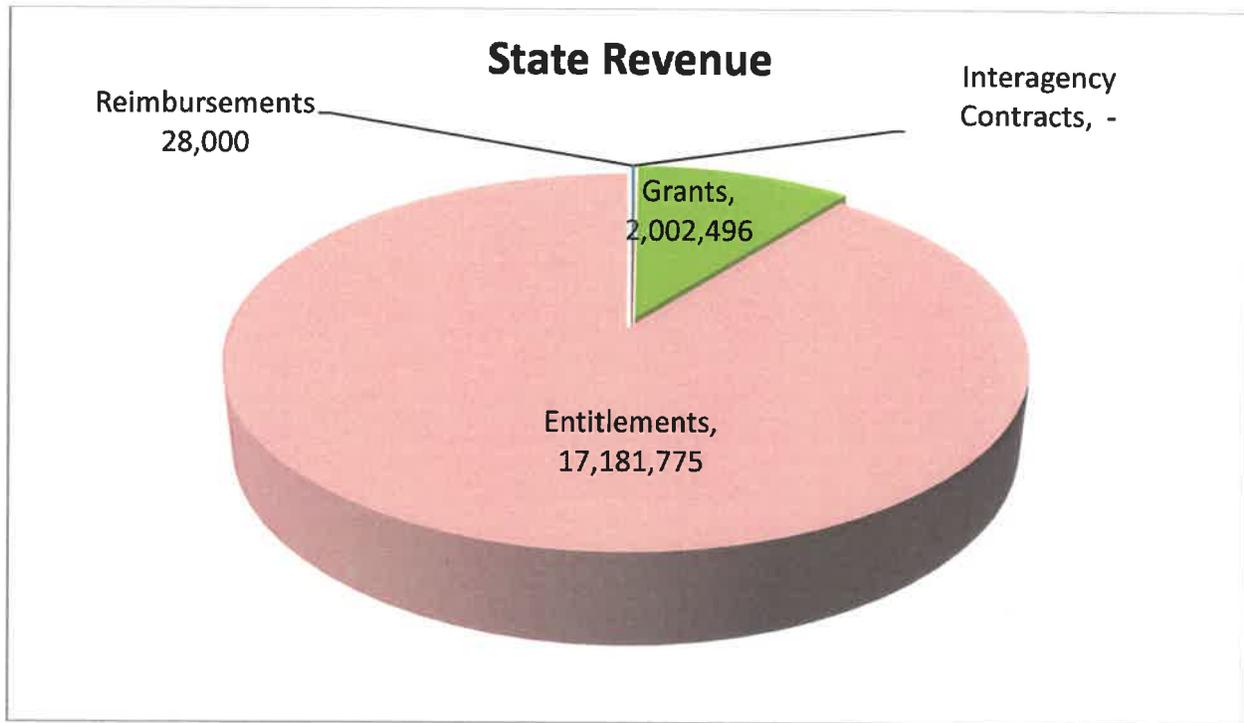
Contracts

Interagency Contracts	2,435,329	1,514,643	1,116,673	1,187,322
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Total	22,739,507	32,046,015	46,943,247	50,425,680
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Change from Prior Year		9,306,508	14,897,232	3,482,433
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Total State Revenue is \$19,212,271



State Revenue	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budget
<u>Entitlements</u>				
Prior Year Apportionment	(70,307)	154,311	259,097	
Mandated Costs	2,311,881	1,719,954	1,908,644	870,051
Lottery	1,124,427	1,623,560	1,136,466	1,076,607
Countywide Foster Youth	817,097	894,112	896,628	1,037,497
Commission on Teacher Credentialing	19,278	19,278	19,154	19,154
Tobacco Use Prevention	830,354	916,198	963,982	3,128,467
Fairview Development Ctr	31,612	(7,903)	7,903	7,903
NOC Early Start	48,789	39,862	150,252	59,437
CALWorks	55,788	26,574	61,149	

ACCESS Mental Health	390,419	291,393	295,717	304,826
Special Schools Mental Health	26,065	19,497	24,398	25,149
Prop 39 Clean Energy	1,326,052	327,167		
Ca. Complete Count Census				119,684
Unemployment Insurance	182,045	183,668	188,060	194,191
Power of Discovery	56,409	53,746	54,603	31,500
CPIN Kindergarten	495,900			
STRS On behalf	4,070,522	4,327,533	4,560,175	5,631,677
Expanded Learning	153,960	105,680	169,204	130,056
Early Childhood	89,584			
MTSS	20,000,000	1,000,000	13,500,000	
College Readiness	383,088			
CCI Cal Career Innovations		75,187	28,833	
College Readiness CCPA	75,000			
CPAs California Partnership Academy		183,000	145,172	250,000
Classified School Employees	440,000	1,016,042	1,240,000	1,240,000
Health Framework			690,376	2,949,092
Classified School Employees Prof Devel			128,046	
Low Performance Students			89,909	91,911
Various	21,304	33,406	9,286	14,573
Total Entitlements	32,879,268	13,002,266	26,527,054	17,181,775
<u>Reimbursements</u>	18,538	21,312	27,844	28,000

Grants

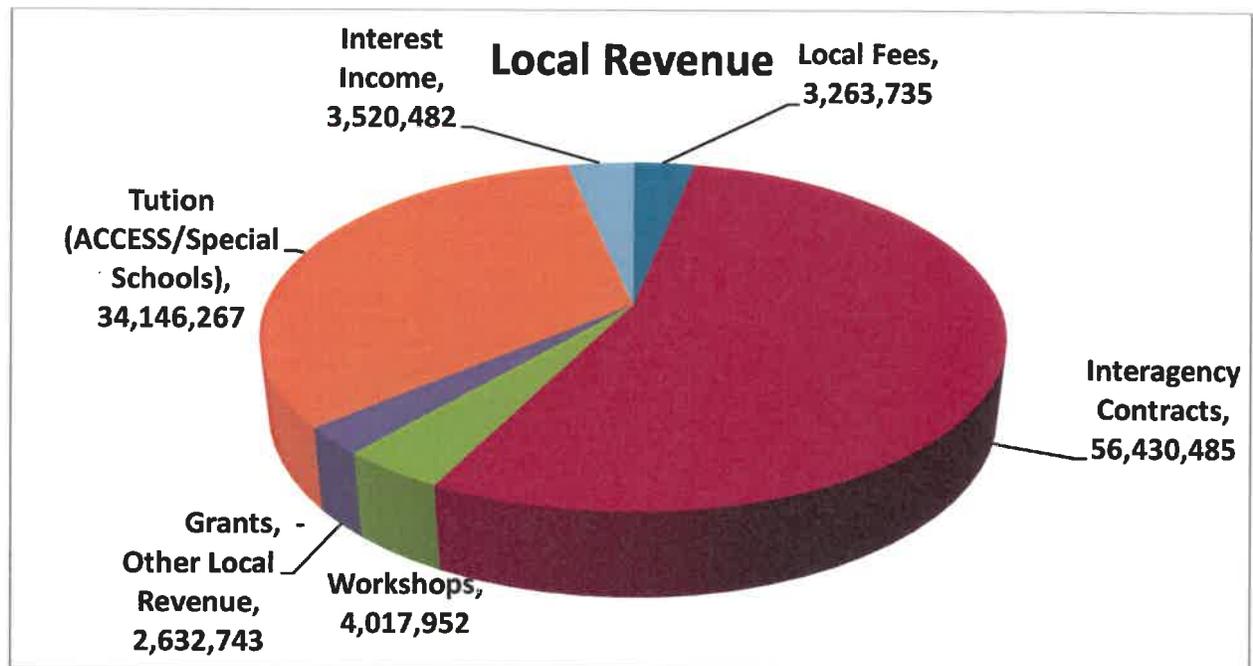
Career Pathways	3,655,650	2,326,488	-	-
CTE Incentive	2,218,547	2,231,527	2,481,202	2,002,496

Contracts

Foster Youth Technical Assistance	307,030	282,566	407,245	-
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Total	39,079,034	17,864,159	29,443,345	19,212,271
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Total Local Revenue is \$104,011,664



<u>Local Revenue</u>	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budget
Community Redevelopment	2,185,773	2,598,100	2,999,856	2,000,000
Sale of Publications	499,106	316,888	304,131	271,243
Food Sales	323,611	298,327	352,932	356,500
Leases and Rentals	3,245	5,066	4,776	5,000
Interest	1,379,107	2,323,435	3,895,426	3,520,482

Interagency Fees and Contracts

Courier JPA	151,700	160,000	230,000	210,000
ACCESS Fees	299,095	326,259	298,197	404,571
Special Ed Infant	391,850	387,600	515,780	672,072
Dept. of Justice Tobacco				168,080
Education Support Dependent	286,577	292,556		
Project Glad	305,989	303,579	333,880	235,708
Preschool Glad			87,952	70,000
Special Ed JPA	46,859	46,181	45,442	44,732
Imagining Services	90,912	92,226	97,731	90,000
NOC SELPA Itinerant Services	1,662,822	1,847,990	2,050,633	1,969,511
Special Schools Billing	24,361,965	24,583,806	25,825,162	27,946,192
Stuart Foundation	125,415	42,566	933	128,942
SMARRTS	518,687	515,931	540,765	431,403
Safety of Students	1,011,184	1,144,266	831,078	
Audiologist SELPA	279,815	337,632	273,327	326,635
VPE Health Care Agency	303,131	271,466	391,560	349,685
Violence Prevention	221,496	228,439	191,111	188,310
Violence Prevention Admin	208,879	251,866	228,340	221,052
Violence Prevention Conflict	93,295	101,733		
VPE Restorative Practice			238,266	126,203
VPE Threat Assessment			253,288	303,501
Violence Prevention Evaluation	131,849	135,146	152,374	164,521
Transportation	2,903,006	2,954,769	3,185,060	4,387,280

School Based Supplemental	503,520	477,451	242,553	
CTE Incentive	134,968	140,979	146,137	
Environmental Field	782,620	566,280	831,505	750,000
School Based Stress Mgmt		155,000	155,001	155,000
Healthy Schools Initiative		177,583	-	
Nutrition Education		136,995	93,815	59,820
IMPACT	952,344		1,895,395	2,850,482
Bi-Tech Fees	2,353,239	2,940,321	3,117,013	2,949,696
Education Services Income			1,404,732	1,332,600
IT Services	89,130	148,340	145,715	148,000
MAA			52,499	148,520
K-12 Strong Workforce			136,675	9,216,495
Heising Simons Project Glad				218,450
Various	158,074	190,050	239,919	163,024

Total Interagency	38,368,420	38,957,010	44,231,838	56,430,485
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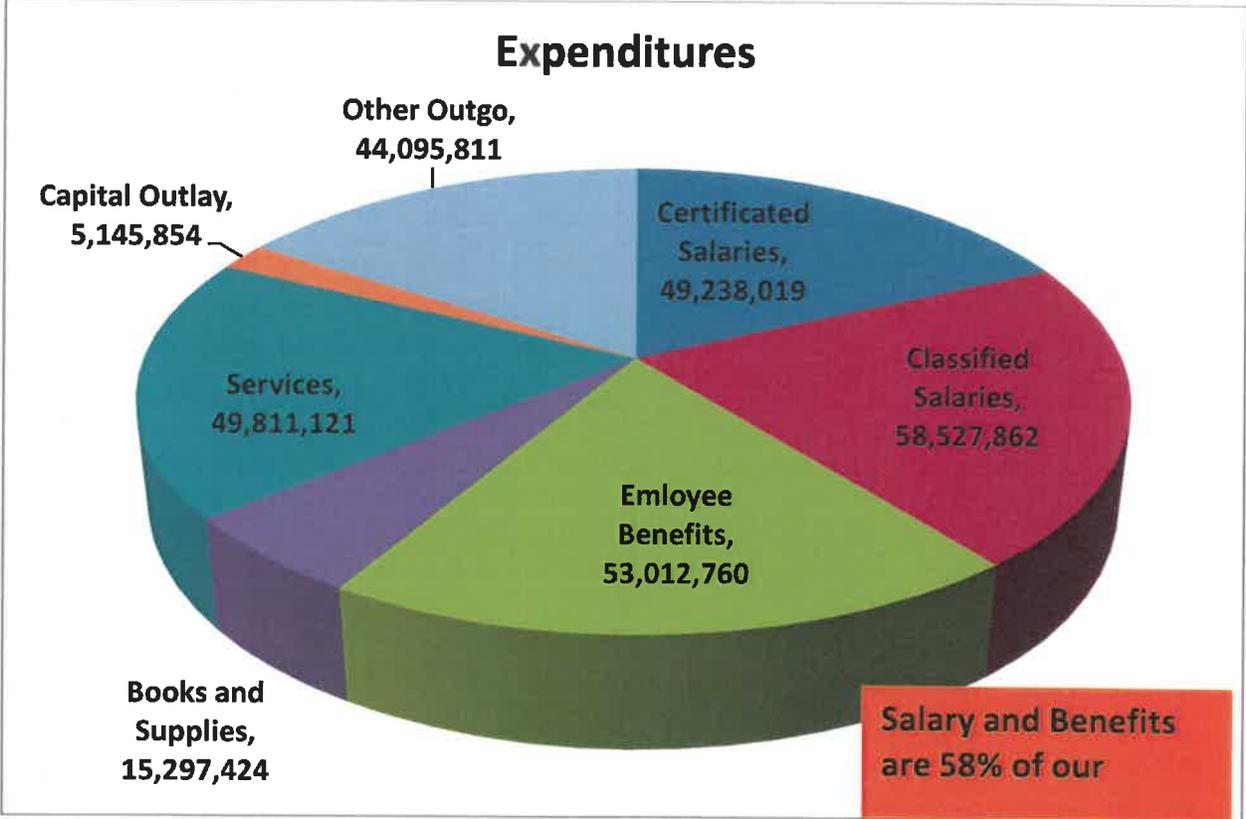
Registrations for workshops	3,889,646	3,631,384	4,469,921	4,017,952
Other Local Revenue	5,375,830	6,699,006	5,076,162	3,263,735

Total all 8600 Object Codes	52,024,739	54,829,216	61,335,042	69,865,397
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Tuition

Special Schools	3,372,533	3,501,323	3,914,894	3,914,695
ACCESS	29,747,768	29,624,219	28,853,744	29,733,058
Charter School Admin Fee	232,343	289,248	399,597	478,127
Other	15,496	20,387	16,351	20,387

Total all 8700 Object Codes	33,368,140	33,435,176	33,184,586	34,146,267
Total All Local Revenue	85,392,879	88,264,392	94,519,628	104,011,664



Salary and benefits are 58% of the general budget. OCDE has 1,499 employees 1,141 regular employees and 358 short term and substitute positions.

Below is a historical look at salary and benefits, which reflects the staffing and service reductions over the years as ADA and funding have declined. 2018-19 shows a decline in teaching positions that will not be filled due to declining enrollment. This was possible due to an early retirement incentive offered to certificated and classified non-management groups. For 2019-20, we offered a smaller incentive again to certificated and classified non-management groups to mitigate the decline of over 769 ADA in the 2018-19 fiscal year. The historical data also shows a sharp increase in employee benefits for both pensions and health

and welfare benefits. OCDE collaborates with our collective bargaining units and we add the cost of employee benefits to total compensation when bargaining.

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
51,589,684	52,747,679	53,130,344	53,809,850	47,932,564	49,238,019	51,847,340	54,496,443
49,398,889	52,645,791	54,180,353	54,863,957	54,287,591	58,527,862	60,740,880	62,927,686
35,757,143	40,086,491	42,469,481	44,873,727	50,011,849	53,012,760	55,755,497	57,933,695
136,745,716	145,479,961	149,780,178	153,547,534	152,232,004	160,778,641	168,343,717	175,357,824
1,162	1,159	1,196	1,220	1,157	1,141		

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart below is an excerpt from the budget document that shows our projections for salaries and benefits. This is important budget item as it is 58% of our budget.

	Actuals 2017-18	Actuals 2018-19	First Interim Budget 2019-20	Projected 2020-21	Projected 2021-22
Certificated Salaries	53,809,850	47,932,564	49,238,019	51,847,340	54,496,443
Classified Salaries	54,863,957	54,287,591	58,527,862	60,740,880	62,927,686
Employee Benefits	44,873,727	50,011,849	53,012,760	55,755,497	57,933,695

Salaries in 2019-20 reflect the savings from retirements and reductions in positions, either through a reduction in force (RIF) or attrition. We have completed negotiations with all bargaining units and have included the salary increase in this budget.

Employee health and welfare benefit increases are included after we completed negotiations with healthcare providers with assistance from our broker. Currently, we have a negotiated cap, and any increase in cost will be to the employee unless negotiated differently. Due to legislative requirements, the State Teachers Retirement System (STRS) increased employers' rates from 16.28% to 17.1%. The Public Employees Retirement System (PERS) increased employer rates from

18.062% to 19.721%. This is based on a subsidized amount in Governor Newsom’s adopted budget.

Salaries

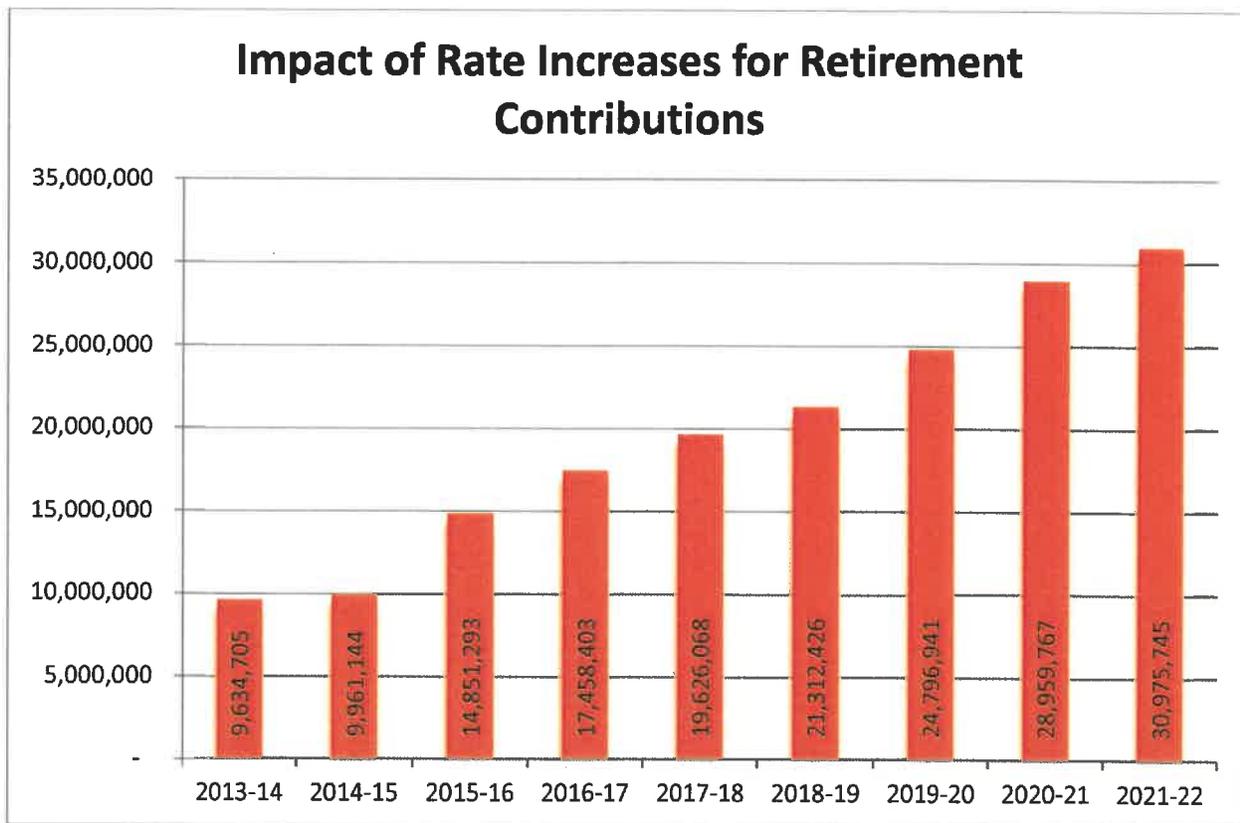
As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated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

Certificated Positions	
Teacher’s Salaries	30,388,191
Pupil Support	3,010,998
Supervisors’ and Administrators’ Salaries	13,343,032
Other Certificated Salaries	2,495,798
Total Certificated Salaries	49,238,019
Classified Salaries	
Instructional Salaries	13,587,093
Support Salaries	3,223,491
Supervisors’ and Administrators’ Salaries	25,729,374
Clerical, Technical, Office Salaries	15,547,850
Other Classified Salaries	440,054
Total Classified Salaries	58,527,862

Benefits

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

State Teachers' Retirement (STRS)	13,320,241
Public Employers' Retirement (PERS)	11,476,700
Medicare/PARS	1,695,565
Health and Welfare	22,937,263
Unemployment	54,893
Workers' Compensation	1,924,842
Other Employee Benefits	1,603,256
Total Employee Benefits	53,012,760



Salaries and Benefits Projection Summary

Salaries: We settled negotiations with all bargaining groups at this time. We have incorporated all increases in the budget. We have included an increase for step and column adjustments.

Medical Benefits: We continue to meet with our Health Benefits Review Committee regularly, and based on our current utilization, we are seeing our utilization rate increase and preliminary quotes from the insurance carrier are higher than anticipated. We have worked with our broker to solicit bids from other carriers to evaluate pricing, plan options, and current medical provider disruptions. The Health Benefits Review Committee evaluated bids and have recommended to the Superintendent to stay with Blue Shield as our medical provider. We received a modest rate increase for our PPO, no rate increase for our HMO and TRIO plan and a negotiated cap for 2020-21 year.

Retirement Benefits: STRS employer rates will increase from 16.28% to 17.1% and PERS employer rates will increase from 18.062% to 19.721%. These rates are subsidized in the Governor's adopted budget.

Declining enrollment and programs that are not continuing in 2019-20 required us to reduce staffing for 2019-20. To minimize the impact on staff reduction, we offered a one-time retirement incentive to certificated and classified non-management staff. We had 11 certificated employees and 11 classified employees accept the retirement.

We have seen an increase in enrollment in our community schools this spring, and the retirement incentive and natural attrition helped to reduce the number of staff that were laid-off for 2019-20.

Books and Supplies

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

	2018-19	2019-20	2020-21	2021-22
Textbooks/Inst. Materials	294,908	765,309	779,771	794,523
General Supplies	5,160,091	11,176,909	7,996,261	7,724,579
Equipment	573,076	3,355,206	3,418,702	3,483,468
Total	6,028,075	15,297,424	12,194,734	12,002,570

Books and Supplies Summary Projections

We had budgeted for furniture and equipment for anticipated moves to larger consolidated sites. Since 2014, we have been consolidating sites as our decline in ADA and teaching staff continues to decrease. For many reasons, including student and staff safety and program delivery, we have been consolidating to areas that have higher student populations where we can increase the services we offer our students. We have increased our technology purchase and internet bandwidth at most sites, but we are waiting approval for some properties managed by Juvenile Hall.

Services and Operating Expenses



Sub-Agreements \$12,788,873

These are contracts with other agencies for services they provide on our behalf. The largest contract is \$5,832,189 for transportation services, \$3,964,792 for the Strong Workforce Program, and \$2,991,892 for various entitlements and contracts.

Travel and Conference \$2,903,951

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

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which is budgeted to be \$477,376 for 2019-20. Local conference registrations for local staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting \$1,429,157 for 2019-20. Many of these programs include statewide collaboration, which requires monthly meetings

in Sacramento. All out-of-state travel must be approved by the Superintendent’s office.

Object Code 5230 is for registrations for conference and workshops, which is budgeted at \$997,418 for 2019-20.

Below is 2019-20 travel and conference year to date expenditures by division

Detail Summary by Division R&U	Unrestricted	Restricted	Total	% of Total
Superintendent's Office	73,188	-	73,188	10.3%
Information Technology	48,825	-	48,825	6.9%
Legal	6,645	-	6,645	0.9%
Administrative	37,717	205	37,922	5.3%
Alternative Education	52,708	54,269	106,977	15.1%
Business	28,652	-	28,652	4.0%
Special Education	414	68,185	68,599	9.7%
Governance, Leadership, & Comm Partnerships	25,795	-	25,795	3.6%
Educational	156,212	156,426	312,638	44.1%
Total	430,156	279,084	709,241	100.0%

Dues and Memberships: \$328,370

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

Pupil Insurance: \$350,000

- This is liability insurance for OCDE programs

Utilities: \$1,027,126

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

Rentals and Leases: \$10,836,960

- The cost of leasing our school sites is \$8,272,855. This category also includes equipment maintenance agreements for all of our sites

Professional Services: \$20,693,269

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

Communication: \$882,572

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

Services and Operating Services Summary Projections

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

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

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

Capital Outlay

These are expenditures for land, building improvements, capitalized (over \$5,000) equipment or replacement equipment. We have budgeted \$3.4 million for new equipment in the 2019-20 year.

Capital Outlay Summary Projections

We are in the process of bidding numerous projects for the 2019-20 year. Replacing exterior doors and windows at the Kalmus site, and refurbishing of bathrooms for Buildings A, B and C. We are evaluating long-term space planning to forecast our space needs at our current locations, which will require investment in updated furniture to meet the changing needs of our employees. We updated our vehicle fleet for many of our programs to decrease costly maintenance on vehicles that were over 15 years old. Some of these items will be reimbursed by deferred maintenance funds.

Other Outgo

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

Interfund Transfers:

We are budgeting to transfer \$512,590 to the Child Development Program located in Fund 12, because their state and federal entitlements cap our indirect rate at 8%. We are also budgeting to transfer \$980,735 for contributions to the Deferred Maintenance Program - Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency:

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

Summary

Our updated projection for 2019-20 reflects an excess \$4,040,266. This includes funds that are expected to be received in this year that are planned to be spent in future years. The First Interim Budget does include salary and benefit increases in accordance to our collective bargaining agreements. With our continual decline in enrollment we will continually monitor our budget and reduce on-going expenditures as needed.

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

Fund Balance:

The 2019-20 fund balance is projected to be \$198,034,316

\$42,634,952 is committed for specific program needs.

- \$8,541,342 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$8,230,097 is reserved for Lottery funds that have been reserved for contingencies.
- \$7,024,941 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$6,233,775 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- \$4,333,635 is reserved for District Differentiated Support.
- \$2,987,481 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.

- \$2,327,104 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$890,847 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- \$812,324 is reserved for Career Technical Education programs. This is funding for participating districts.
- \$492,008 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$306,209 is reserved for the Special Education Alliance that has funds for specific trainings and legal costs.
- \$300,422 is reserved for Categorical programs ending balances that will be used in subsequent years
- \$154,767 is reserved for Information Technology projects.

\$48,149,797 is designated for carryover for specific programs

- \$21,662,297 is restricted for Routine Maintenance and is required by state statute
- \$9,608,796 is restricted to be spent on facility or health and safety related items.
- \$8,589,686 is restricted for Multi-Tiered Support Systems.
- \$3,971,561 is restricted for the K-12 Strong Workforce program
- \$1,182,295 is restricted for the Special Schools billback program
- \$1,079,788 is restricted for various Special Education program ending balances.
- \$1,065,184 is restricted for various income accounts for future work
- \$669,350 is restricted for Lottery materials for Central County CTEp.
- \$320,840 is restricted for Lattner donation for Special Schools.

\$107,179,567 is designated for Reserve for Economic Uncertainties

\$70,000 is designated for the revolving funds for emergencies

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

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

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

Fund 12: Child Development Fund are funds that are specific for our Child Development Alternative Payment program and other early learning programs (only fund outside of Fund 01 that has salaries included).

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

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

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

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

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

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

ORANGE COUNTY DEPARTMENT OF EDUCATION
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REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$2,487,702 due to the following:</p> <ul style="list-style-type: none"> • \$2,238,766 increase for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass through to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200. • \$1,426,891 increase in funding for County Office support for districts that are identified for Differentiated Assistance to help schools build capacity and sustain improvement in identified areas • \$360,896 increase due to a projected increase of Average Daily Attendance (ADA) for Alternative Education • (\$1,538,851) decrease due to the AB602 transfer of Property Tax to the North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru) <p><i>No change in the Local Control Funding Formula (LCFF). We are currently at the Minimum State Aid Guarantee so we will not receive additional funds for ADA growth or Cost of Living Increases.</i></p>
(2) Federal Revenue	<p>Increased by a net of \$8,029,375 due to the following:</p> <ul style="list-style-type: none"> • \$6,815,838 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • \$720,239 increase for Inclusive Early Learning and Care Coordination program which is mostly deferred revenue from 2018-19 • \$706,928 increase for Dual Language Learning Professional Development entitlement which is mostly deferred revenue from 2018-19 • (\$213,630) decrease for changes in various categorical programs
(3) Other State Revenue	<p>Decreased by a net of (\$13,078,798) due to the following:</p> <ul style="list-style-type: none"> • \$2,192,943 increase in Curriculum contract due to increase in participation, ending June 30, 2022 • \$2,019,095 increase in Tobacco Use Prevention Program (TUPE) Building Capacity • (\$13,500,000) decrease in Multi-Tier School Climate entitlement received to work in collaboration with UCLA [this is mostly pass thru to districts] • (\$2,193,015) decrease for Career Technical Education Incentive (CTEIG) program ended June 30, 2019 • (\$1,037,676) decrease for Mandated Costs • (\$560,145) decrease in various state programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
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(4) Other Local Revenue	<p>Increased by a net of \$9,329,986 due to the following:</p> <ul style="list-style-type: none"> • \$9,073,170 increase in contract fees K-12 Strong Workforce contract with Rancho Community College pas thru to districts replacing the CTEIG program • \$1,747,931 increase for Special Education due to increase in the average student enrollment • \$609,131 increase in local revenue for various programs • (\$1,780,047) decrease in local revenue for Tuition transfers due to declining enrollment • (\$320,199) decrease in registration fees for various programs
EXPENDITURES	
(5) Certificated Salaries	<p>Increased by a net of \$2,728,610 due to the following:</p> <ul style="list-style-type: none"> • \$923,714 increase in salaries for OCSEA bargaining unit • \$823,609 increase for vacant and new certificated positions that are projected to be filled this year • \$583,955 increase for cost of step and column changes • \$466,454 increase in salaries for certificated non-teaching positions • (\$69,122) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year • Negotiations with certificated and management bargaining groups have been settled for 2019-20 and are budgeted
(6) Classified Salaries	<p>Increased by a net of \$3,730,222 due to the following:</p> <ul style="list-style-type: none"> • \$1,629,131 increase in salaries for CSEA bargaining unit, confidential, supervisory, and management staff • \$1,403,306 increase for vacant positions budgeted for the whole year that were only filled for a portion of 2019-20 • \$627,437 increase for extra duty and substitutes for various programs • \$470,158 increase for cost of step increases • (\$399,810) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year • Negotiations with classified, supervisory, and management bargaining groups have been settled for 2019-20 and are budgeted

**ORANGE COUNTY DEPARTMENT OF EDUCATION
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(7) Employee Benefits	<p>Increased by a net of \$1,750,536 due to the following:</p> <ul style="list-style-type: none"> • \$1,166,523 increase in benefits for CalSTRS and CalPERS due to employer rate increase • \$1,035,876 increase in statutory benefits for salary settlement with OCSEA, CSEA, confidential, supervisory, and management • \$1,025,000 increase for 2019-20 retiree incentive for certificated and classified • \$280,069 increase in benefits for vacant and new positions that are projected to be filled this year • \$228,679 increase for statutory benefits for cost of step and column changes • (\$1,466,573) decrease for the recording of two payments in the prior year for the Supplementary Employee Retirement Program (SERP) offered through 2021-22 • (\$519,038) decrease for (July- December) benefit savings for unfilled positions budgeted for the whole year • Negotiations with all bargaining groups have been settled for 2019-20 and are budgeted
(8) Books and Supplies	<p>Decreased by a net of (\$3,495,653) due to the following:</p> <ul style="list-style-type: none"> • \$2,309,136 increase in equipment for various programs • \$167,881 increase in textbooks and other books for various programs • (\$5,021,609) decrease for holding accounts for various programs awaiting program guidelines • (\$951,061) decrease in instructional materials and supplies for various programs
(9) Services, Other Operating Expenses	<p>Increased by a net of \$12,545,837 due to the following:</p> <ul style="list-style-type: none"> • \$5,062,481 increase in pass through sub-agreements for various programs • \$4,434,104 increase for contracts for various programs • \$2,650,644 increase for various miscellaneous operating expenses for various programs • \$398,608 increase in hearings and legal costs
(10) Capital Outlay	<p>Increased by a net of \$799,319 due to the following:</p> <ul style="list-style-type: none"> • \$1,500,000 increase for new equipment for Alternative Education tenant improvement & modernization of sites • \$36,318 increase for new and replacement equipment for various programs • (\$736,999) decrease for improvement of sites and buildings for California Clean Energy Job Act

**ORANGE COUNTY DEPARTMENT OF EDUCATION
2019-20 First Interim Budget
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(11) Other Outgo	<p>Increased by a net of \$5,634,397 due to the following:</p> <ul style="list-style-type: none"> • \$5,069,350 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • \$2,238,766 increase for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources] • (\$1,293,815) decrease in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp) • (\$379,904) decrease in North Orange County SELPA transfers
(12) Indirect Costs	<p>Increased by a net of \$1,547,772 due to the following:</p> <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	<p>Increased by a net of \$215,581 due to the following:</p> <ul style="list-style-type: none"> • \$215,581 increase for contribution to the Child Development Fund due to the changes in funding
(14) Ending Balance	<p>The total projected General ending fund balance is \$198,034,316 \$107,179,567 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$48,149,797 designated as Legally Restricted for programs • \$42,634,952 designated for programs • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$107,179,567</p>

Orange County Department of Education
2019-20 First Interim Budget (FI) -vs- 2018-19 Second Interim (SI)

11/15/2019	2018-19		2019-20		2019-20 FI -vs- 2018-19 SI		Total
	Second Interim Budget (SI)		First Interim Budget (FI)		Unrestricted	Restricted	
	Unrestricted	Restricted	Unrestricted	Restricted			
Revenue							
LCFF/Revenue Limit	98,457,879	4,571,921	103,029,800	4,898,117	2,161,506	326,196	2,487,702
Federal	29,359,225	13,037,080	42,396,305	14,250,617	6,815,838	1,213,537	8,029,375
Other State	4,014,718	28,276,351	32,291,069	16,081,549	(883,996)	(12,194,802)	(13,078,798)
Local Revenue	50,733,690	43,947,988	94,681,678	53,215,565	62,409	9,267,577	9,329,986
Total Revenue	182,565,512	89,833,340	272,398,852	88,445,848	8,155,757	(1,387,492)	6,768,265
Expenditures							
Certificated	29,585,676	16,923,733	46,509,409	17,908,128	1,744,215	984,395	2,728,610
Classified	32,889,612	21,908,028	54,797,640	22,847,236	2,791,014	939,208	3,730,222
Benefits	28,704,017	22,558,207	51,262,224	23,418,606	890,137	860,399	1,750,536
Books and Supplies	10,427,496	8,365,581	18,793,077	3,896,146	973,782	(4,469,435)	(3,495,653)
Services	27,630,748	9,634,536	37,265,284	17,189,885	4,990,488	7,555,349	12,545,837
Capital Outlay	3,561,781	784,754	4,346,535	1,649,862	(65,789)	865,108	799,319
Other Outgo	40,996,358	1,359,661	42,356,019	67,574	6,926,484	(1,292,087)	5,634,397
Transfers of Indirect	(8,871,350)	6,524,517	(2,346,833)	6,744,719	(1,767,974)	220,202	(1,547,772)
Total Expenditures	164,924,338	88,059,017	252,983,355	93,722,156	16,482,357	5,663,139	22,145,496
Excess/Deficiency	17,641,174	1,774,323	19,415,497	(5,276,308)	(8,326,600)	(7,050,631)	(15,377,231)
Transfers In	-	-	-	-	-	-	-
Transfers Out	(297,009)	(980,735)	(1,277,744)	(980,735)	(215,581)	-	(215,581)
Other Sources	-	-	-	-	-	-	-
Contributions	(9,084,917)	9,084,917	-	10,297,268	(1,212,351)	1,212,351	-
All Other Sources	(9,381,926)	8,104,182	(1,277,744)	9,316,533	(1,427,932)	1,212,351	(215,581)
Net Increase or							
Decrease in Fund	8,259,248	9,878,505	18,137,753	4,040,225	(9,754,532)	(5,838,280)	(15,592,812)
Beginning Balance	131,155,372	32,864,176	164,019,548	44,109,572	20,224,431	11,245,396	31,469,827
Audit Adjustment	-	-	-	-	-	-	-
Ending Balance	139,414,620	42,742,681	182,157,301	48,149,797	10,469,899	5,407,116	15,877,015

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	108,386,134.00	103,029,800.00	10,643,170.62	105,517,502.00	2,487,702.00	2.4%
2) Federal Revenue		8100-8299	37,852,374.00	42,396,305.00	16,063,113.91	50,425,680.00	8,029,375.00	18.9%
3) Other State Revenue		8300-8599	15,100,945.00	32,291,069.00	3,086,253.77	19,212,271.00	(13,078,798.00)	-40.5%
4) Other Local Revenue		8600-8799	95,159,366.00	94,681,678.00	25,387,290.56	104,011,664.00	9,329,986.00	9.9%
5) TOTAL, REVENUES			256,498,819.00	272,398,852.00	55,179,828.86	279,167,117.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,508,441.00	46,509,409.00	15,961,844.06	49,238,019.00	(2,728,610.00)	-5.9%
2) Classified Salaries		2000-2999	56,357,115.00	54,797,640.00	13,218,769.39	58,527,862.00	(3,730,222.00)	-6.8%
3) Employee Benefits		3000-3999	54,377,266.00	51,262,224.00	13,595,710.53	53,012,760.00	(1,750,536.00)	-3.4%
4) Books and Supplies		4000-4999	15,598,310.00	18,793,077.00	1,903,101.79	15,297,424.00	3,495,653.00	18.6%
5) Services and Other Operating Expenditures		5000-5999	43,684,798.00	37,265,284.00	9,860,338.78	49,811,121.00	(12,545,837.00)	-33.7%
6) Capital Outlay		6000-6999	2,824,000.00	4,346,535.00	88,391.21	5,145,854.00	(799,319.00)	-18.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	37,841,490.00	42,356,019.00	11,118,991.99	47,990,416.00	(5,634,397.00)	-13.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,671,398.00)	(2,346,833.00)	(234,607.80)	(3,894,605.00)	1,547,772.00	-66.0%
9) TOTAL, EXPENDITURES			257,520,022.00	252,983,355.00	65,512,539.95	275,128,851.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,021,203.00)	19,415,497.00	(10,332,711.09)	4,038,266.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,836,878.00	1,277,744.00	0.00	1,493,325.00	(215,581.00)	-16.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,836,878.00)	(1,277,744.00)	0.00	(1,493,325.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,858,081.00)	18,137,753.00	(10,332,711.09)	2,544,941.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	189,826,449.00	164,019,548.00		195,489,375.00	31,469,827.00	19.2%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,826,449.00	164,019,548.00		195,489,375.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,826,449.00	164,019,548.00		195,489,375.00		
2) Ending Balance, June 30 (E + F1e)			186,968,368.00	182,157,301.00		198,034,316.00		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	70,000.00	70,000.00		70,000.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted			41,156,773.00	42,742,681.00		48,149,797.00		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	39,664,727.00	49,504,510.00		42,634,952.00		
	0000	9780	8,429,571.00					
	0000	9780	4,331,454.00					
	0000	9780	3,676,689.00					
	0000	9780	3,329,828.00					
	0000	9780	2,347,865.00					
	0000	9780	812,324.00					
	0000	9780	782,129.00					
	0000	9780	770,728.00					
	0000	9780	675,015.00					
	0000	9780	462,953.00					
	0000	9780	459,531.00					
	0000	9780	391,006.00					
	0000	9780	354,741.00					
	0000	9780	235,104.00					
	0000	9780	149,852.00					
	0000	9780	131,086.00					
	0000	9780	124,767.00					
	0000	9780	117,569.00					
	1100	9780	11,671,744.00					
	1100	9780	382,718.00					
	1100	9780	28,053.00					
	0000	9780		10,959,317.00				
	0000	9780		6,222,814.00				
	0000	9780		5,608,175.00				
	0000	9780		3,523,327.00				
	0000	9780		3,176,703.00				
	0000	9780		2,909,369.00				
	0000	9780		814,222.00				
	0000	9780		812,324.00				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Reserve for Outdated Checks	0000	9780		785,728.00				
Various Workshops and Trainings	0000	9780		533,840.00				
Time and Attendance	0000	9780		460,196.00				
Various Other Designated Programs	0000	9780		450,854.00				
Information Technology Imaging Servic	0000	9780		357,260.00				
2015-16 One-Time Discretionary COE	0000	9780		317,880.00				
ACCESS Tier III	0000	9780		311,635.00				
Special Education JPA	0000	9780		283,958.00				
Information Technology Bi-Tech	0000	9780		207,000.00				
ACCESS-CHEP	0000	9780		178,950.00				
Special Schools Tier III	0000	9780		169,938.00				
College & Career Ready Consortium	0000	9780		132,179.00				
Instructional Materials Lottery	1100	9780		10,908,590.00				
.CTEP (ROP) Lottery	1100	9780		380,251.00				
ACCESS LCFF/LCAP Priorities	0000	9780				8,541,342.00		
Mandated Costs	0000	9780				7,024,941.00		
Medical Administrative Activities	0000	9780				6,233,775.00		
COE LCAP Support & Approval	0000	9780				4,333,635.00		
OCDE ERATE	0000	9780				2,987,481.00		
Reserve for Outdated Checks	0000	9780				890,847.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				667,109.00		
One-Time Discretionary Funds	0000	9780				492,008.00		
Time & Attendance	0000	9780				459,531.00		
Various Workshops & Trainings	0000	9780				424,262.00		
Various Other Designated Programs	0000	9780				361,801.00		
Special Education JPA	0000	9780				306,209.00		
Special Schools Tier III	0000	9780				300,422.00		
General Liability Ins	0000	9780				235,104.00		
Courier Services	0000	9780				179,297.00		
Information Technology Bi-Tech	0000	9780				154,767.00		
Instructional Materials Lottery	1100	9780				7,832,420.00		
CTEp (ROP) Lottery	1100	9780				375,186.00		
College & Career Preparatory Academ	1100	9780				22,491.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	106,076,868.00	89,840,110.00		107,179,567.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	25,662,430.00	26,832,043.00	7,332,457.05	25,393,594.00	(1,438,449.00)	-5.4%
Education Protection Account State Aid - Current Year		8012	365,600.00	394,600.00	94,841.00	361,600.00	(33,000.00)	-8.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	524,272.00	524,272.00	0.00	535,230.00	10,958.00	2.1%
Timber Yield Tax		8022	12.00	12.00	0.00	0.00	(12.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	100,680,628.00	95,973,108.00	0.00	100,810,728.00	4,837,620.00	5.0%
Unsecured Roll Taxes		8042	2,895,800.00	2,772,670.00	1,684,840.79	2,969,615.00	196,945.00	7.1%
Prior Years' Taxes		8043	1,891,068.00	1,891,068.00	2,209,545.06	1,920,857.00	29,789.00	1.6%
Supplemental Taxes		8044	3,049,610.00	3,049,610.00	631,693.21	2,872,089.00	(177,521.00)	-5.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,430,949.00	7,205,548.00	12,030.40	7,561,122.00	355,574.00	4.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			146,500,369.00	138,642,931.00	11,965,407.51	142,424,835.00	3,781,904.00	2.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(656,920.00)	(627,920.00)	0.00	(660,920.00)	(33,000.00)	5.3%
All Other LCFF Transfers - Current Year	All Other	8091	(365,600.00)	(394,600.00)	0.00	(361,600.00)	33,000.00	-8.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	859,264.00	604,615.00	0.00	859,264.00	254,649.00	42.1%
Property Taxes Transfers		8097	(37,950,979.00)	(35,195,226.00)	(1,322,236.89)	(36,744,077.00)	(1,548,851.00)	4.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			108,386,134.00	103,029,800.00	10,643,170.62	105,517,502.00	2,487,702.00	2.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,064,771.00	1,047,599.00	0.00	1,099,882.00	52,283.00	5.0%
Special Education Discretionary Grants		8182	521,286.00	520,351.00	0.00	460,802.00	(59,549.00)	-11.4%
Child Nutrition Programs		8220	230,000.00	230,000.00	(29,189.49)	330,000.00	100,000.00	43.5%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	6,262,348.00	730,000.00	236,776.38	1,187,322.00	457,322.00	62.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,745,502.00	3,953,136.00	936,933.00	3,292,288.00	(660,848.00)	-16.7%
Title I, Part D, Local Delinquent Programs	3025	8290	3,019,653.00	3,173,564.00	328,963.49	1,949,117.00	(1,224,447.00)	-38.6%
Title II, Part A, Supporting Effective Instruction	4035	8290	150,436.00	146,950.00	42,285.00	102,934.00	(44,016.00)	-30.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,032.00	2,032.00	780.28	780.00	(1,252.00)	-61.6%
Title III, Part A, English Learner Program	4203	8290	129,897.00	82,410.00	19,498.00	77,990.00	(4,420.00)	-5.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290	1,688,483.00	1,281,085.00	1,140,155.11	2,301,103.00	1,020,018.00	79.6%
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,037,966.00	31,229,178.00	13,386,912.14	39,623,462.00	8,394,284.00	26.9%
TOTAL, FEDERAL REVENUE			37,852,374.00	42,396,305.00	16,063,113.91	50,425,680.00	8,029,375.00	18.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	20,560.00	20,560.00	(2,337.27)	28,000.00	7,440.00	36.2%
Mandated Costs Reimbursements		8550	860,392.00	1,907,727.00	0.00	870,051.00	(1,037,676.00)	-54.4%
Lottery - Unrestricted and Instructional Materi		8560	1,061,004.00	912,297.00	126,805.70	1,076,607.00	164,310.00	18.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	221,704.00	221,704.00	0.00	161,556.00	(60,148.00)	-27.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	4,195,511.00	1,999,615.34	2,002,496.00	(2,193,015.00)	-52.3%
	6650, 6680, 6685, 6690, 6695	8590	1,246,076.00	1,109,372.00	655,983.57	3,128,467.00	2,019,095.00	182.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,691,209.00	23,923,898.00	306,186.43	11,945,094.00	(11,978,804.00)	-50.1%
TOTAL, OTHER STATE REVENUE			15,100,945.00	32,291,069.00	3,086,253.77	19,212,271.00	(13,078,798.00)	-40.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,000,000.00	2,000,000.00	7,190.18	2,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	231,100.00	328,803.00	74,336.71	271,243.00	(57,560.00)	-17.5%
Food Service Sales		8634	296,500.00	296,500.00	83,673.35	356,500.00	60,000.00	20.2%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interest		8660	3,518,942.00	2,363,825.00	1,252,069.95	3,518,942.00	1,155,117.00	48.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,540.00	1,540.00	0.00	1,540.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	46,392,717.00	41,563,389.00	13,755,647.77	56,287,160.00	14,723,771.00	35.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,021,392.00	4,036,790.00	1,129,145.45	4,017,952.00	(18,838.00)	-0.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,594,035.00	8,337,644.00	538,919.06	3,407,060.00	(4,930,584.00)	-59.1%
Tuition		8710	33,647,753.00	35,427,800.00	8,546,068.16	33,647,753.00	(1,780,047.00)	-5.0%
All Other Transfers In		8781-8783	430,000.00	300,000.00	(15,735.79)	478,127.00	178,127.00	59.4%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	15,975.72	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,159,366.00	94,681,678.00	25,387,290.56	104,011,664.00	9,329,986.00	9.9%
TOTAL, REVENUES			256,498,819.00	272,398,852.00	55,179,828.86	279,167,117.00	6,768,265.00	2.5%

2019-20 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,843,055.00	28,736,306.00	10,217,389.95	30,388,191.00	(1,651,885.00)	-5.7%
Certificated Pupil Support Salaries		1200	2,934,335.00	2,732,722.00	930,071.87	3,010,998.00	(278,276.00)	-10.2%
Certificated Supervisors' and Administrators' Salaries		1300	13,106,740.00	12,618,357.00	4,029,832.61	13,343,032.00	(724,675.00)	-5.7%
Other Certificated Salaries		1900	2,624,311.00	2,422,024.00	784,549.63	2,495,798.00	(73,774.00)	-3.0%
TOTAL, CERTIFICATED SALARIES			49,508,441.00	46,509,409.00	15,961,844.06	49,238,019.00	(2,728,610.00)	-5.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,522,483.00	12,803,195.00	2,724,782.08	13,587,093.00	(783,898.00)	-6.1%
Classified Support Salaries		2200	3,296,213.00	3,971,123.00	740,375.64	3,223,491.00	747,632.00	18.8%
Classified Supervisors' and Administrators' Salaries		2300	23,621,394.00	22,961,606.00	5,837,326.95	25,729,374.00	(2,767,768.00)	-12.1%
Clerical, Technical and Office Salaries		2400	15,453,919.00	14,678,619.00	3,810,234.42	15,547,850.00	(869,231.00)	-5.9%
Other Classified Salaries		2900	463,106.00	383,097.00	106,050.30	440,054.00	(56,957.00)	-14.9%
TOTAL, CLASSIFIED SALARIES			56,357,115.00	54,797,640.00	13,218,769.39	58,527,862.00	(3,730,222.00)	-6.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,000,522.00	12,632,093.00	2,513,827.15	13,320,241.00	(688,148.00)	-5.4%
PERS		3201-3202	11,485,172.00	9,999,551.00	2,637,448.94	11,476,700.00	(1,477,149.00)	-14.8%
OASDI/Medicare/Alternative		3301-3302	1,599,633.00	1,606,821.00	435,777.44	1,695,565.00	(88,744.00)	-5.5%
Health and Welfare Benefits		3401-3402	23,803,051.00	22,149,496.00	7,365,873.85	22,937,263.00	(787,767.00)	-3.6%
Unemployment Insurance		3501-3502	52,560.00	52,117.00	14,320.11	54,893.00	(2,776.00)	-5.3%
Workers' Compensation		3601-3602	1,767,553.00	1,752,684.00	511,415.74	1,924,842.00	(172,158.00)	-9.8%
OPEB, Allocated		3701-3702	0.00	0.00	75,848.93	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,668,775.00	3,069,462.00	41,198.37	1,603,256.00	1,466,206.00	47.8%
TOTAL, EMPLOYEE BENEFITS			54,377,266.00	51,262,224.00	13,595,710.53	53,012,760.00	(1,750,536.00)	-3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	357,343.00	414,423.00	1,929.08	633,957.00	(219,534.00)	-53.0%
Books and Other Reference Materials		4200	143,751.00	183,005.00	33,739.94	131,352.00	51,653.00	28.2%
Materials and Supplies		4300	13,751,217.00	16,538,086.00	1,568,689.66	10,564,909.00	5,973,177.00	36.1%
Noncapitalized Equipment		4400	752,107.00	1,046,070.00	102,177.66	3,355,206.00	(2,309,136.00)	-220.7%
Food		4700	593,892.00	611,493.00	196,565.45	612,000.00	(507.00)	-0.1%
TOTAL, BOOKS AND SUPPLIES			15,598,310.00	18,793,077.00	1,903,101.79	15,297,424.00	3,495,653.00	18.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,508,836.00	7,726,392.00	1,037,762.21	12,788,873.00	(5,062,481.00)	-65.5%
Travel and Conferences		5200	2,504,234.00	2,656,961.00	532,001.35	2,903,951.00	(246,990.00)	-9.3%
Dues and Memberships		5300	319,427.00	349,001.00	203,230.98	328,370.00	20,631.00	5.9%
Insurance		5400-5450	350,000.00	350,000.00	298,496.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,071,734.00	1,237,122.00	382,411.63	1,061,846.00	175,276.00	14.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,191,963.00	9,159,000.00	3,979,307.66	10,836,960.00	(1,677,960.00)	-18.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(71,508.00)	(143,825.00)	(9,132.19)	(34,720.00)	(109,105.00)	75.9%
Professional/Consulting Services and Operating Expenditures		5800	14,934,607.00	14,970,172.00	3,201,035.41	20,693,269.00	(5,723,097.00)	-38.2%
Communications		5900	875,505.00	960,461.00	235,225.73	882,572.00	77,889.00	8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,684,798.00	37,265,284.00	9,860,338.78	49,811,121.00	(12,545,837.00)	-33.7%

2019-20 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,500,000.00	0.00	0.00	1,500,000.00	(1,500,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	741,999.00	0.00	5,000.00	736,999.00	99.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,292,000.00	3,551,536.00	31,468.87	3,389,854.00	161,682.00	4.6%
Equipment Replacement		6500	27,000.00	53,000.00	56,922.34	251,000.00	(198,000.00)	-373.6%
TOTAL, CAPITAL OUTLAY			2,824,000.00	4,346,535.00	88,391.21	5,145,854.00	(799,319.00)	-18.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	390,999.00	1,727,193.00	0.00	443,573.00	1,283,620.00	74.3%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7261-7283	17,288,225.00	27,269,456.00	11,118,991.99	32,338,806.00	(5,069,350.00)	-18.6%
All Other Transfers Out to All Others		7299	20,156,635.00	13,353,739.00	0.00	15,208,037.00	(1,854,298.00)	-13.9%
Debt Service								
Debt Service - Interest		7438	1,186.00	1,186.00	0.00	0.00	1,186.00	100.0%
Other Debt Service - Principal		7439	4,445.00	4,445.00	0.00	0.00	4,445.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,841,490.00	42,356,019.00	11,118,991.99	47,990,416.00	(5,634,397.00)	-13.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,671,398.00)	(2,346,833.00)	(234,607.80)	(3,894,605.00)	1,547,772.00	-66.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,671,398.00)	(2,346,833.00)	(234,607.80)	(3,894,605.00)	1,547,772.00	-66.0%
TOTAL, EXPENDITURES			257,520,022.00	252,983,355.00	65,512,539.95	275,128,851.00	(22,145,496.00)	-8.8%

2019-20 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	856,143.00	297,009.00	0.00	512,590.00	(215,581.00)	-72.6%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,836,878.00	1,277,744.00	0.00	1,493,325.00	(215,581.00)	-16.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,836,878.00)	(1,277,744.00)	0.00	(1,493,325.00)	215,581.00	16.9%

Resource	Description	2019-20 Projected Year Totals
5640	Medi-Cal Billing Option	532,706.00
6300	Lottery: Instructional Materials	2,217,761.00
6371	CalWORKs for ROCP or Adult Education	59,328.00
6500	Special Education	1,902,179.00
6512	Special Ed: Mental Health Services	49,817.00
7510	Low-Performing Students Block Grant	125,564.00
7810	Other Restricted State	8,589,686.00
8150	Ongoing & Major Maintenance Account (RM.	21,662,297.00
9010	Other Restricted Local	13,010,459.00
Total, Restricted Balance		<u>48,149,797.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	103,337,643.00	98,457,879.00	10,413,463.69	100,619,385.00	2,161,506.00	2.2%
2) Federal Revenue		8100-8299	18,313,368.00	29,359,225.00	12,002,731.23	36,175,063.00	6,815,838.00	23.2%
3) Other State Revenue		8300-8599	3,100,594.00	4,014,718.00	3,866.70	3,130,722.00	(883,996.00)	-22.0%
4) Other Local Revenue		8600-8799	51,122,645.00	50,733,690.00	15,173,171.65	50,796,099.00	62,409.00	0.1%
5) TOTAL, REVENUES			175,874,250.00	182,565,512.00	37,593,233.27	190,721,269.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,503,934.00	29,585,676.00	10,616,336.82	31,329,891.00	(1,744,215.00)	-5.9%
2) Classified Salaries		2000-2999	34,940,216.00	32,889,612.00	8,415,153.16	35,680,626.00	(2,791,014.00)	-8.5%
3) Employee Benefits		3000-3999	31,089,805.00	28,704,017.00	8,534,290.99	29,594,154.00	(890,137.00)	-3.1%
4) Books and Supplies		4000-4999	9,034,733.00	10,427,496.00	1,356,994.81	11,401,278.00	(973,782.00)	-9.3%
5) Services and Other Operating Expenditures		5000-5999	27,272,382.00	27,630,748.00	7,994,285.12	32,621,236.00	(4,990,488.00)	-18.1%
6) Capital Outlay		6000-6999	2,814,000.00	3,561,781.00	81,931.59	3,495,992.00	65,789.00	1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	37,826,490.00	40,996,358.00	11,118,991.99	47,922,842.00	(6,926,484.00)	-16.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,099,518.00)	(8,871,350.00)	(399,288.72)	(10,639,324.00)	1,767,974.00	-19.9%
9) TOTAL, EXPENDITURES			165,382,042.00	164,924,338.00	47,718,695.76	181,406,695.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10,492,208.00	17,641,174.00	(10,125,462.49)	9,314,574.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	856,143.00	297,009.00	0.00	512,590.00	(215,581.00)	-72.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,642,098.00)	(9,084,917.00)	(7,774.62)	(10,297,268.00)	(1,212,351.00)	13.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,498,241.00)	(9,381,926.00)	(7,774.62)	(10,809,858.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,006,033.00)	8,259,248.00	(10,133,237.11)	(1,495,284.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	146,817,628.00	131,155,372.00		151,379,803.00	20,224,431.00	15.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,817,628.00	131,155,372.00		151,379,803.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,817,628.00	131,155,372.00		151,379,803.00		
2) Ending Balance, June 30 (E + F1e)			145,811,595.00	139,414,620.00		149,884,519.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	39,664,727.00	49,504,510.00		42,634,952.00		
ACCESS LCFF/LCAP Priorities	0000	9780	8,429,571.00					
Mandated Costs	0000	9780	4,331,454.00					
COE LCAP Support & Approval	0000	9780	3,676,689.00					
OCDE ERATE	0000	9780	3,329,828.00					
Medical Administrative Activities (MAA)	0000	9780	2,347,865.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
EISS Workshops	0000	9780	782,129.00					
Reserve for Outdated Checks	0000	9780	770,728.00					
Various Other Designated Programs	0000	9780	675,015.00					
Medi-Cal Reimbursement	0000	9780	462,953.00					
Time & Attendance	0000	9780	459,531.00					
Information Technology Imaging Servic	0000	9780	391,006.00					
Various Workshop & Trainings	0000	9780	354,741.00					
General Liability Ins	0000	9780	235,104.00					
Special Schools Tier III	0000	9780	149,852.00					
College & Career Readiness Consorti	0000	9780	131,086.00					
Information Technology Bi-Tech	0000	9780	124,767.00					
Special Education JPA	0000	9780	117,569.00					
Instructional Materials Lottery	1100	9780	11,671,744.00					
CTEp (ROP) Lottery	1100	9780	382,718.00					
College & Career Preparatory Academ	1100	9780	28,053.00					
ACCESS LCFF/LCAP Priorities	0000	9780		10,959,317.00				
ACCESS	0000	9780		6,222,814.00				
Mandated Costs	0000	9780		5,608,175.00				
District Differentiated Assisnace	0000	9780		3,523,327.00				
OCDE ERATE	0000	9780		3,176,703.00				
Medical Administrative Activities (MAA)	0000	9780		2,909,369.00				
EISS Workshops	0000	9780		814,222.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Reserve for Outdated Checks	0000	9780		785,728.00				
Various Workshops and Trainings	0000	9780		533,840.00				
Time and Attendance	0000	9780		460,196.00				
Various Other Designated Programs	0000	9780		450,854.00				
Information Technology Imaging Servic	0000	9780		357,260.00				
2015-16 One-Time Discretionary COE	0000	9780		317,880.00				
ACCESS Tier III	0000	9780		311,635.00				
Special Education JPA	0000	9780		283,958.00				
Information Technology Bi-Tech	0000	9780		207,000.00				
ACCESS-CHEP	0000	9780		178,950.00				
Special Schools Tier III	0000	9780		169,938.00				
College & Career Ready Consortium	0000	9780		132,179.00				
Instructional Materials Lottery	1100	9780		10,908,590.00				
CTEP (ROP) Lottery	1100	9780		380,251.00				
ACCESS LCFF/LCAP Priorities	0000	9780				8,541,342.00		
Mandated Costs	0000	9780				7,024,941.00		
Medical Administrative Activities	0000	9780				6,233,775.00		
COE LCAP Support & Approval	0000	9780				4,333,635.00		
OCDE ERATE	0000	9780				2,987,481.00		
Reserve for Outdated Checks	0000	9780				890,847.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				667,109.00		
One-Time Discretionary Funds	0000	9780				492,008.00		
Time & Attendance	0000	9780				459,531.00		
Various Workshops & Trainings	0000	9780				424,262.00		
Various Other Designated Programs	0000	9780				361,801.00		
Special Education JPA	0000	9780				306,209.00		
Special Schools Tier III	0000	9780				300,422.00		
General Liability Ins	0000	9780				235,104.00		
Courier Services	0000	9780				179,297.00		
Information Technology Bi-Tech	0000	9780				154,767.00		
Instructional Materials Lottery	1100	9780				7,832,420.00		
CTEp (ROP) Lottery	1100	9780				375,186.00		
College & Career Preparatory Academ	1100	9780				22,491.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	106,076,868.00	89,840,110.00		107,179,567.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,662,430.00	26,832,043.00	7,332,457.05	25,393,594.00	(1,438,449.00)	-5.4%
Education Protection Account State Aid - Current Year		8012	365,600.00	394,600.00	94,841.00	361,600.00	(33,000.00)	-8.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	524,272.00	524,272.00	0.00	535,230.00	10,958.00	2.1%
Timber Yield Tax		8022	12.00	12.00	0.00	0.00	(12.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	100,680,628.00	95,973,108.00	0.00	100,810,728.00	4,837,620.00	5.0%
Unsecured Roll Taxes		8042	2,895,800.00	2,772,670.00	1,684,840.79	2,969,615.00	196,945.00	7.1%
Prior Years' Taxes		8043	1,891,068.00	1,891,068.00	2,209,545.06	1,920,857.00	29,789.00	1.6%
Supplemental Taxes		8044	3,049,610.00	3,049,610.00	631,693.21	2,872,089.00	(177,521.00)	-5.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,430,949.00	7,205,548.00	12,030.40	7,561,122.00	355,574.00	4.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			146,500,369.00	138,642,931.00	11,965,407.51	142,424,835.00	3,781,904.00	2.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(656,920.00)	(627,920.00)	0.00	(660,920.00)	(33,000.00)	5.3%
All Other LCFF Transfers - Current Year	All Other	8091	(365,600.00)	(394,600.00)	0.00	(361,600.00)	33,000.00	-8.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	859,264.00	604,615.00	0.00	859,264.00	254,649.00	42.1%
Property Taxes Transfers		8097	(42,999,470.00)	(39,767,147.00)	(1,551,943.82)	(41,642,194.00)	(1,875,047.00)	4.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			103,337,643.00	98,457,879.00	10,413,463.69	100,619,385.00	2,161,506.00	2.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	18,313,368.00	29,359,225.00	12,002,731.23	36,175,063.00	6,815,838.00	23.2%
TOTAL, FEDERAL REVENUE			18,313,368.00	29,359,225.00	12,002,731.23	36,175,063.00	6,815,838.00	23.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	860,392.00	1,907,727.00	0.00	870,051.00	(1,037,676.00)	-54.4%
Lottery - Unrestricted and Instructional Materials		8560	785,351.00	657,390.00	3,866.70	795,753.00	138,363.00	21.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,454,851.00	1,449,601.00	0.00	1,464,918.00	15,317.00	1.1%
TOTAL, OTHER STATE REVENUE			3,100,594.00	4,014,718.00	3,866.70	3,130,722.00	(883,996.00)	-22.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	114,100.00	138,803.00	44,036.70	152,243.00	13,440.00	9.7%
Food Service Sales		8634	285,000.00	285,000.00	83,167.81	355,000.00	70,000.00	24.6%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interest		8660	3,518,942.00	2,363,825.00	1,252,069.95	3,518,942.00	1,155,117.00	48.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,540.00	1,540.00	0.00	1,540.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,403,612.00	7,953,328.00	4,782,199.63	10,625,481.00	2,672,153.00	33.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,659,852.00	3,735,450.00	1,030,410.45	3,705,612.00	(29,838.00)	-0.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,971,541.00	4,271,783.00	472,941.02	2,221,096.00	(2,050,687.00)	-48.0%
Tuition		8710	29,733,058.00	31,678,961.00	7,524,081.88	29,733,058.00	(1,945,903.00)	-6.1%
All Other Transfers In		8781-8783	430,000.00	300,000.00	(15,735.79)	478,127.00	178,127.00	59.4%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,122,645.00	50,733,690.00	15,173,171.65	50,796,099.00	62,409.00	0.1%
TOTAL, REVENUES			175,874,250.00	182,565,512.00	37,593,233.27	190,721,269.00	8,155,757.00	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	21,655,632.00	20,299,835.00	7,578,836.23	21,213,452.00	(913,617.00)	-4.5%
Certificated Pupil Support Salaries		1200	686,480.00	593,866.00	245,048.98	781,360.00	(187,494.00)	-31.6%
Certificated Supervisors' and Administrators' Salaries		1300	8,969,362.00	8,503,611.00	2,744,310.82	9,164,488.00	(660,877.00)	-7.8%
Other Certificated Salaries		1900	192,460.00	188,364.00	48,140.79	170,591.00	17,773.00	9.4%
TOTAL, CERTIFICATED SALARIES			31,503,934.00	29,585,676.00	10,616,336.82	31,329,891.00	(1,744,215.00)	-5.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,872,579.00	2,673,963.00	607,713.24	2,964,206.00	(290,243.00)	-10.9%
Classified Support Salaries		2200	1,595,945.00	1,571,749.00	357,854.46	1,534,814.00	36,935.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	18,447,636.00	17,427,258.00	4,454,481.50	19,132,878.00	(1,705,620.00)	-9.8%
Clerical, Technical and Office Salaries		2400	11,789,489.00	11,075,672.00	2,927,946.16	11,774,490.00	(698,818.00)	-6.3%
Other Classified Salaries		2900	234,567.00	140,970.00	67,157.80	274,238.00	(133,268.00)	-94.5%
TOTAL, CLASSIFIED SALARIES			34,940,216.00	32,889,612.00	8,415,153.16	35,680,626.00	(2,791,014.00)	-8.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,812,765.00	4,612,004.00	1,687,485.43	5,092,736.00	(480,732.00)	-10.4%
PERS		3201-3202	7,108,545.00	6,024,971.00	1,646,348.71	7,089,358.00	(1,064,387.00)	-17.7%
OASDI/Medicare/Alternative		3301-3302	997,671.00	978,474.00	265,160.44	1,049,373.00	(70,899.00)	-7.2%
Health and Welfare Benefits		3401-3402	14,664,886.00	13,452,956.00	4,474,115.53	13,822,733.00	(369,777.00)	-2.7%
Unemployment Insurance		3501-3502	32,952.00	32,011.00	9,318.17	34,150.00	(2,139.00)	-6.7%
Workers' Compensation		3601-3602	1,109,684.00	1,079,826.00	333,315.75	1,201,481.00	(121,655.00)	-11.3%
OPEB, Allocated		3701-3702	0.00	0.00	75,848.93	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,363,302.00	2,523,775.00	22,698.03	1,304,323.00	1,219,452.00	48.3%
TOTAL, EMPLOYEE BENEFITS			31,089,805.00	28,704,017.00	8,534,290.99	29,594,154.00	(890,137.00)	-3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	348,052.00	394,049.00	1,929.08	608,020.00	(213,971.00)	-54.3%
Books and Other Reference Materials		4200	102,761.00	110,341.00	30,109.14	115,110.00	(4,769.00)	-4.3%
Materials and Supplies		4300	7,838,552.00	8,986,523.00	1,187,082.60	7,297,341.00	1,689,182.00	18.8%
Noncapitalized Equipment		4400	507,476.00	688,090.00	74,689.30	3,174,807.00	(2,486,717.00)	-361.4%
Food		4700	237,892.00	248,493.00	63,184.69	206,000.00	42,493.00	17.1%
TOTAL, BOOKS AND SUPPLIES			9,034,733.00	10,427,496.00	1,356,994.81	11,401,278.00	(973,782.00)	-9.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,623,519.00	4,468,895.00	1,037,762.21	5,832,189.00	(1,363,294.00)	-30.5%
Travel and Conferences		5200	1,524,856.00	1,477,750.00	344,678.21	1,503,252.00	(25,502.00)	-1.7%
Dues and Memberships		5300	301,476.00	327,400.00	179,688.38	295,345.00	32,055.00	9.8%
Insurance		5400-5450	350,000.00	350,000.00	298,496.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	876,684.00	994,661.00	320,303.97	866,796.00	127,865.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,316,140.00	8,256,858.00	3,675,346.33	9,735,439.00	(1,478,581.00)	-17.9%
Transfers of Direct Costs		5710	(335,245.00)	(386,184.00)	(157,495.67)	(409,242.00)	23,058.00	-6.0%
Transfers of Direct Costs - Interfund		5750	(71,508.00)	(143,825.00)	(9,132.19)	(34,720.00)	(109,105.00)	75.9%
Professional/Consulting Services and Operating Expenditures		5800	10,965,627.00	11,488,924.00	2,105,661.39	13,769,561.00	(2,280,637.00)	-19.9%
Communications		5900	720,833.00	796,269.00	198,976.49	712,616.00	83,653.00	10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,272,382.00	27,630,748.00	7,994,285.12	32,621,236.00	(4,990,488.00)	-18.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,500,000.00	0.00	0.00	1,500,000.00	(1,500,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,287,000.00	3,508,781.00	25,009.25	1,744,992.00	1,763,789.00	50.3%
Equipment Replacement		6500	22,000.00	48,000.00	56,922.34	246,000.00	(198,000.00)	-412.5%
TOTAL, CAPITAL OUTLAY			2,814,000.00	3,561,781.00	81,931.59	3,495,992.00	65,789.00	1.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	375,999.00	752,000.00	0.00	375,999.00	376,001.00	50.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	17,288,225.00	27,269,456.00	11,118,991.99	32,338,806.00	(5,069,350.00)	-18.6%
All Other Transfers Out to All Others		7299	20,156,635.00	12,969,271.00	0.00	15,208,037.00	(2,238,766.00)	-17.3%
Debt Service								
Debt Service - Interest		7438	1,186.00	1,186.00	0.00	0.00	1,186.00	100.0%
Other Debt Service - Principal		7439	4,445.00	4,445.00	0.00	0.00	4,445.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,826,490.00	40,996,358.00	11,118,991.99	47,922,842.00	(6,926,484.00)	-16.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,428,120.00)	(6,524,517.00)	(164,680.92)	(6,744,719.00)	220,202.00	-3.4%
Transfers of Indirect Costs - Interfund		7350	(2,671,398.00)	(2,346,833.00)	(234,607.80)	(3,894,605.00)	1,547,772.00	-66.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,099,518.00)	(8,871,350.00)	(399,288.72)	(10,639,324.00)	1,767,974.00	-19.9%
TOTAL, EXPENDITURES			165,382,042.00	164,924,338.00	47,718,695.76	181,406,695.00	(16,482,357.00)	-10.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	856,143.00	297,009.00	0.00	512,590.00	(215,581.00)	-72.6%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			856,143.00	297,009.00	0.00	512,590.00	(215,581.00)	-72.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,116,673.00)	(2,487,883.00)	(7,774.62)	(2,749,114.00)	(261,231.00)	10.5%
Contributions from Restricted Revenues		8990	(7,525,425.00)	(6,597,034.00)	0.00	(7,548,154.00)	(951,120.00)	14.4%
(e) TOTAL, CONTRIBUTIONS			(10,642,098.00)	(9,084,917.00)	(7,774.62)	(10,297,268.00)	(1,212,351.00)	13.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,498,241.00)	(9,381,926.00)	(7,774.62)	(10,809,858.00)	(1,427,932.00)	15.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,048,491.00	4,571,921.00	229,706.93	4,898,117.00	326,196.00	7.1%
2) Federal Revenue		8100-8299	19,539,006.00	13,037,080.00	4,060,382.68	14,250,617.00	1,213,537.00	9.3%
3) Other State Revenue		8300-8599	12,000,351.00	28,276,351.00	3,082,387.07	16,081,549.00	(12,194,802.00)	-43.1%
4) Other Local Revenue		8600-8799	44,036,721.00	43,947,988.00	10,214,118.91	53,215,565.00	9,267,577.00	21.1%
5) TOTAL, REVENUES			80,624,569.00	89,833,340.00	17,586,595.59	88,445,848.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,004,507.00	16,923,733.00	5,345,507.24	17,908,128.00	(984,395.00)	-5.8%
2) Classified Salaries		2000-2999	21,416,899.00	21,908,028.00	4,803,616.23	22,847,236.00	(939,208.00)	-4.3%
3) Employee Benefits		3000-3999	23,287,461.00	22,558,207.00	5,061,419.54	23,418,606.00	(860,399.00)	-3.8%
4) Books and Supplies		4000-4999	6,563,577.00	8,365,581.00	546,106.98	3,896,146.00	4,469,435.00	53.4%
5) Services and Other Operating Expenditures		5000-5999	16,412,416.00	9,634,536.00	1,866,053.66	17,189,885.00	(7,555,349.00)	-78.4%
6) Capital Outlay		6000-6999	10,000.00	784,754.00	6,459.62	1,649,862.00	(865,108.00)	-110.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,000.00	1,359,661.00	0.00	67,574.00	1,292,087.00	95.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,428,120.00	6,524,517.00	164,680.92	6,744,719.00	(220,202.00)	-3.4%
9) TOTAL EXPENDITURES			92,137,980.00	88,059,017.00	17,793,844.19	93,722,156.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,513,411.00)	1,774,323.00	(207,248.60)	(5,276,308.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	10,642,098.00	9,084,917.00	7,774.62	10,297,268.00	1,212,351.00	13.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,661,363.00	8,104,182.00	7,774.62	9,316,533.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,852,048.00)	9,878,505.00	(199,473.98)	4,040,225.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,008,821.00	32,864,176.00		44,109,572.00	11,245,396.00	34.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,008,821.00	32,864,176.00		44,109,572.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,008,821.00	32,864,176.00		44,109,572.00		
2) Ending Balance, June 30 (E + F1e)			41,156,773.00	42,742,681.00		48,149,797.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			41,156,773.00	42,742,681.00		48,149,797.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	5,048,491.00	4,571,921.00	229,706.93	4,898,117.00	326,196.00	7.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,048,491.00	4,571,921.00	229,706.93	4,898,117.00	326,196.00	7.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,064,771.00	1,047,599.00	0.00	1,099,882.00	52,283.00	5.0%
Special Education Discretionary Grants		8182	521,286.00	520,351.00	0.00	460,802.00	(59,549.00)	-11.4%
Child Nutrition Programs		8220	230,000.00	230,000.00	(29,189.49)	330,000.00	100,000.00	43.5%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	6,262,348.00	730,000.00	236,776.38	1,187,322.00	457,322.00	62.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,745,502.00	3,953,136.00	936,933.00	3,292,288.00	(660,848.00)	-16.7%
Title I, Part D, Local Delinquent Programs	3025	8290	3,019,653.00	3,173,564.00	328,963.49	1,949,117.00	(1,224,447.00)	-38.6%
Title II, Part A, Supporting Effective Instruction	4035	8290	150,436.00	146,950.00	42,285.00	102,934.00	(44,016.00)	-30.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,032.00	2,032.00	780.28	780.00	(1,252.00)	-61.6%
Title III, Part A, English Learner Program	4203	8290	129,897.00	82,410.00	19,498.00	77,990.00	(4,420.00)	-5.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290	1,688,483.00	1,281,085.00	1,140,155.11	2,301,103.00	1,020,018.00	79.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,724,598.00	1,869,953.00	1,384,180.91	3,448,399.00	1,578,446.00	84.4%
TOTAL, FEDERAL REVENUE			19,539,006.00	13,037,080.00	4,060,382.68	14,250,617.00	1,213,537.00	9.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	20,560.00	20,560.00	(2,337.27)	28,000.00	7,440.00	36.2%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	275,653.00	254,907.00	122,939.00	280,854.00	25,947.00	10.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	221,704.00	221,704.00	0.00	161,556.00	(60,148.00)	-27.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	4,195,511.00	1,999,615.34	2,002,496.00	(2,193,015.00)	-52.3%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,246,076.00	1,109,372.00	655,983.57	3,128,467.00	2,019,095.00	182.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,236,358.00	22,474,297.00	306,186.43	10,480,176.00	(11,994,121.00)	-53.4%
TOTAL, OTHER STATE REVENUE			12,000,351.00	28,276,351.00	3,082,387.07	16,081,549.00	(12,194,802.00)	-43.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,000,000.00	2,000,000.00	7,190.18	2,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	117,000.00	190,000.00	30,300.01	119,000.00	(71,000.00)	-37.4%
Food Service Sales		8634	11,500.00	11,500.00	505.54	1,500.00	(10,000.00)	-87.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	36,989,105.00	33,610,061.00	8,973,448.14	45,661,679.00	12,051,618.00	35.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	361,540.00	301,340.00	98,735.00	312,340.00	11,000.00	3.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	622,494.00	4,065,861.00	65,978.04	1,185,964.00	(2,879,897.00)	-70.8%
Tuition		8710	3,914,695.00	3,748,839.00	1,021,986.28	3,914,695.00	165,856.00	4.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	15,975.72	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,036,721.00	43,947,988.00	10,214,118.91	53,215,565.00	9,267,577.00	21.1%
TOTAL, REVENUES			80,624,569.00	89,833,340.00	17,586,595.59	88,445,848.00	(1,387,492.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,187,423.00	8,436,471.00	2,638,553.72	9,174,739.00	(738,268.00)	-8.8%
Certificated Pupil Support Salaries		1200	2,247,855.00	2,138,856.00	685,022.89	2,229,638.00	(90,782.00)	-4.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,137,378.00	4,114,746.00	1,285,521.79	4,178,544.00	(63,798.00)	-1.6%
Other Certificated Salaries		1900	2,431,851.00	2,233,660.00	736,408.84	2,325,207.00	(91,547.00)	-4.1%
TOTAL, CERTIFICATED SALARIES			18,004,507.00	16,923,733.00	5,345,507.24	17,908,128.00	(984,395.00)	-5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,649,904.00	10,129,232.00	2,117,068.84	10,622,887.00	(493,655.00)	-4.9%
Classified Support Salaries		2200	1,700,268.00	2,399,374.00	382,521.18	1,688,677.00	710,697.00	29.6%
Classified Supervisors' and Administrators' Salaries		2300	5,173,758.00	5,534,348.00	1,382,845.45	6,596,496.00	(1,062,148.00)	-19.2%
Clerical, Technical and Office Salaries		2400	3,664,430.00	3,602,947.00	882,288.26	3,773,360.00	(170,413.00)	-4.7%
Other Classified Salaries		2900	228,539.00	242,127.00	38,892.50	165,816.00	76,311.00	31.5%
TOTAL, CLASSIFIED SALARIES			21,416,899.00	21,908,028.00	4,803,616.23	22,847,236.00	(939,208.00)	-4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,187,757.00	8,020,089.00	826,341.72	8,227,505.00	(207,416.00)	-2.6%
PERS		3201-3202	4,376,627.00	3,974,580.00	991,100.23	4,387,342.00	(412,762.00)	-10.4%
OASDI/Medicare/Alternative		3301-3302	601,962.00	628,347.00	150,617.00	646,192.00	(17,845.00)	-2.8%
Health and Welfare Benefits		3401-3402	9,138,165.00	8,696,540.00	2,891,758.32	9,114,530.00	(417,990.00)	-4.8%
Unemployment Insurance		3501-3502	19,608.00	20,106.00	5,001.94	20,743.00	(637.00)	-3.2%
Workers' Compensation		3601-3602	657,869.00	672,858.00	178,099.99	723,361.00	(50,503.00)	-7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	305,473.00	545,687.00	18,500.34	298,933.00	246,754.00	45.2%
TOTAL, EMPLOYEE BENEFITS			23,287,461.00	22,558,207.00	5,061,419.54	23,418,606.00	(860,399.00)	-3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,291.00	20,374.00	0.00	25,937.00	(5,563.00)	-27.3%
Books and Other Reference Materials		4200	40,990.00	72,664.00	3,630.80	16,242.00	56,422.00	77.6%
Materials and Supplies		4300	5,912,665.00	7,551,563.00	381,607.06	3,267,568.00	4,283,995.00	56.7%
Noncapitalized Equipment		4400	244,631.00	357,980.00	27,488.36	180,399.00	177,581.00	49.6%
Food		4700	356,000.00	363,000.00	133,380.76	406,000.00	(43,000.00)	-11.8%
TOTAL, BOOKS AND SUPPLIES			6,563,577.00	8,365,581.00	546,106.98	3,896,146.00	4,469,435.00	53.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,885,317.00	3,257,497.00	0.00	6,956,684.00	(3,699,187.00)	-113.6%
Travel and Conferences		5200	979,378.00	1,179,211.00	187,323.14	1,400,699.00	(221,488.00)	-18.8%
Dues and Memberships		5300	17,951.00	21,601.00	23,542.60	33,025.00	(11,424.00)	-52.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	195,050.00	242,461.00	62,107.66	195,050.00	47,411.00	19.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	875,823.00	902,142.00	303,961.33	1,101,521.00	(199,379.00)	-22.1%
Transfers of Direct Costs		5710	335,245.00	386,184.00	157,495.67	409,242.00	(23,058.00)	-6.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,968,980.00	3,481,248.00	1,095,374.02	6,923,708.00	(3,442,460.00)	-98.9%
Communications		5900	154,672.00	164,192.00	36,249.24	169,956.00	(5,764.00)	-3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,412,416.00	9,634,536.00	1,866,053.66	17,189,885.00	(7,555,349.00)	-78.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	736,999.00	0.00	0.00	736,999.00	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	0.0%
Equipment		6400	5,000.00	42,755.00	6,459.62	1,644,862.00	(1,602,107.00)	-3747.2%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	784,754.00	6,459.62	1,649,862.00	(865,108.00)	-110.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	15,000.00	975,193.00	0.00	67,574.00	907,619.00	93.1%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	384,468.00	0.00	0.00	384,468.00	100.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,000.00	1,359,661.00	0.00	67,574.00	1,292,087.00	95.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,428,120.00	6,524,517.00	164,680.92	6,744,719.00	(220,202.00)	-3.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,428,120.00	6,524,517.00	164,680.92	6,744,719.00	(220,202.00)	-3.4%
TOTAL, EXPENDITURES			92,137,980.00	88,059,017.00	17,793,844.19	93,722,156.00	(5,663,139.00)	-6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,116,673.00	2,487,883.00	7,774.62	2,749,114.00	261,231.00	10.5%
Contributions from Restricted Revenues		8990	7,525,425.00	6,597,034.00	0.00	7,548,154.00	951,120.00	14.4%
(e) TOTAL, CONTRIBUTIONS			10,642,098.00	9,084,917.00	7,774.62	10,297,268.00	1,212,351.00	13.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,661,363.00	8,104,182.00	7,774.62	9,316,533.00	(1,212,351.00)	15.0%

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

<u>DESCRIPTION</u>	2018-19 Unaudited <u>Actuals</u>	2018-19 Second interim <u>Budget</u>	2019-20 First Interim <u>actuals</u>	2020-21 Projected <u>Budget</u>	2021-22 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	101,987,651	103,029,800	105,517,502	106,146,111	106,611,242
Federal Revenues	46,943,247	42,396,305	50,425,680	50,425,680	50,425,680
Other State Revenues	29,445,660	32,291,069	19,212,271	19,788,641	20,342,724
Other Local Revenue	65,266,287	62,702,717	73,800,479	75,478,557	76,763,237
Other Transfers	29,253,341	31,978,961	30,211,185	30,211,185	30,211,185
TOTAL REVENUES	272,896,187	272,398,852	279,167,117	282,050,174	284,354,068
B. EXPENDITURES					
Certificated Salaries	47,932,564	46,509,409	49,238,019	51,847,340	54,496,443
Classified Salaries	54,287,591	54,797,640	58,527,862	60,740,880	62,927,686
Employee Benefits	50,011,849	51,262,224	53,012,760	55,755,497	57,933,695
Books and Supplies	6,028,074	18,793,077	15,297,424	12,194,734	12,002,570
Services, Other Oper. Exps	33,741,860	37,265,284	49,811,121	45,468,531	46,203,827
Capital Outlay	2,072,769	4,346,535	5,145,854	3,645,854	3,645,854
Other Outgo	45,879,573	40,009,186	44,093,811	48,606,989	48,181,024
Program Reductions				(10,840,147)	(10,368,493)
TOTAL EXPENDITURES	239,954,281	252,983,355	275,126,851	267,419,678	275,022,606
C. EXCESS (DEFICIENCY)	32,941,905	19,415,497	4,040,266	14,630,496	9,331,462
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	21,049	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	315,186	297,009	512,590	512,590	512,590
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	1,177,939	980,735	980,735	980,735	980,735

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

<u>DESCRIPTION</u>	2018-19 Unaudited <u>Actuals</u>	2018-19 Second interim <u>Budget</u>	2019-20 First Interim <u>actuals</u>	2020-21 Projected <u>Budget</u>	2021-22 Projected <u>Budget</u>
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	(1,054,617)	(1,090,350)
Total Other Sources/Uses	(1,472,076)	(1,277,744)	(1,493,325)	(2,547,942)	(2,583,675)
<u>E.</u> NET INCREASE (DECREASE)	31,469,830	18,137,753	2,546,941	12,082,554	6,747,787
<u>F.</u> <u>FUND BALANCE</u>					
Beginning Balance, July 1,	164,019,552	164,019,548	195,489,379	198,036,319	210,118,873
Audit Adjustments/Restatements	0	0	(0)	0	0
Net Beginning Balance	164,019,552	164,019,548	195,489,379	198,036,319	210,118,873
Ending Balance, June 30,	<u>195,489,382</u>	<u>182,157,301</u>	<u>198,036,320</u>	<u>210,118,873</u>	<u>216,866,660</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	44,048,428	42,742,681	48,151,802	54,667,765	61,080,400
<u>Board Designated</u>					
Designated Amounts	64,872,765	49,504,510	42,634,950	42,360,897	38,062,164
Economic Uncertainties	86,498,189	89,840,110	107,179,567	113,020,210	117,654,096
Undesignated Amounts	(0)	0	0	(0)	0

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1a Average Daily Attendance (ADA)
Projected Average Daily Attendance (ADA) for county operated and charter school funded county programs is not meeting the historical growth in ADA due to the changes in our student population and because this budget includes a decline in ADA in the future years. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.
- 2 Local Control Funding Formula (LCFF) Revenue
Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee.
- 4a Other Revenues
Projected Other Revenues are not meeting the standard because we are budgeting to increase in funding from one-time entitlements and for the Medial Administrative Activities (MAA) program. We are also reducing funding in the future years due to the one-time funding received in prior years.
- 4b Other Expenditures
Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Supplemental explanations if answered yes:

- S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long term commitments that have been budgeted in subsequent years. The long term commitments we currently have are the certificates of participation for the Esplanade facility for 10 years and the Supplementary Employee Retirement program offered in 2018-19 through 2021-22. We have no other outstanding liabilities that have not been included in the budget.
- S7a We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17
- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 11, 2019 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

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

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2019-20)	1,631.00	1,813.00	11.2%	Not Met
1st Subsequent Year (2020-21)	1,446.00	1,666.00	15.2%	Not Met
2nd Subsequent Year (2021-22)	1,288.00	1,540.00	19.6%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2019-20)	2,942.11	2,930.11	-0.4%	Met
1st Subsequent Year (2020-21)	2,758.11	2,726.11	-1.2%	Met
2nd Subsequent Year (2021-22)	2,611.11	2,552.11	-2.3%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2019-20)	465,274.46	460,086.60	-1.1%	Met
1st Subsequent Year (2020-21)	464,769.46	459,903.60	-1.0%	Met
2nd Subsequent Year (2021-22)	464,371.46	459,753.60	-1.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2019-20)	197.00	177.00	-10.2%	Not Met
1st Subsequent Year (2020-21)	221.00	198.00	-10.4%	Not Met
2nd Subsequent Year (2021-22)	248.00	222.00	-10.5%	Not Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for county operated and charter school funded county programs is not meeting the historical growth in ADA due to the changes in our student population and because this budget includes a decline in ADA in the future years. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2019-20)	146,500,369.00		
1st Subsequent Year (2020-21)	146,586,341.00	142,798,404.00	-2.6%	Not Met
2nd Subsequent Year (2021-22)	147,013,225.00	142,886,483.00	-2.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee. The projected increase in funding is for the College and Career Preparatory Academy charter school and to provide assistance to the school districts in Orange County in need of differentiated support.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYP1 exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYP1, Lines B1-B3)		
Current Year (2019-20)	160,242,822.00	160,778,641.00	0.3%	Met
1st Subsequent Year (2020-21)	167,614,078.00	168,343,717.00	0.4%	Met
2nd Subsequent Year (2021-22)	174,270,518.00	175,357,824.00	0.6%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

- 1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2019-20)	37,852,374.00	50,425,680.00	33.2%	Yes
1st Subsequent Year (2020-21)	31,837,070.00	50,425,680.00	58.4%	Yes
2nd Subsequent Year (2021-22)	31,837,070.00	50,425,680.00	58.4%	Yes

Explanation:
(required if Yes)

Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We are also including the entitlements for the Student Support & Academic Enrichment and Dual Language Learning Professional Development programs. We will continue to monitor and adjust the projections if necessary.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2019-20)	15,100,945.00	19,212,271.00	27.2%	Yes
1st Subsequent Year (2020-21)	15,623,438.00	19,788,641.00	26.7%	Yes
2nd Subsequent Year (2021-22)	16,070,267.00	20,342,724.00	26.6%	Yes

Explanation:
(required if Yes)

Projected Other State Revenue is not meeting the standard because we are including the entitlements for the Multi-Tiered School Climate and the Classified School Employee Professional Development for the College & Career Preparatory Academy charter school programs. In addition, we are reducing funding in the future years due to the one-time funding received in prior years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2019-20)	95,159,366.00	104,011,664.00	9.3%	Yes
1st Subsequent Year (2020-21)	96,610,054.00	105,947,703.00	9.7%	Yes
2nd Subsequent Year (2021-22)	99,196,040.00	107,179,737.00	8.0%	Yes

Explanation:
(required if Yes)

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and budgeting for new contracts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2019-20)	15,598,310.00	15,297,424.00	-1.9%	No
1st Subsequent Year (2020-21)	12,448,291.00	12,194,734.00	-2.0%	No
2nd Subsequent Year (2021-22)	12,207,849.00	12,002,570.00	-1.7%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2019-20)	43,684,798.00	49,811,121.00	14.0%	Yes
1st Subsequent Year (2020-21)	32,364,050.00	34,628,384.00	7.0%	Yes
2nd Subsequent Year (2021-22)	20,570,575.00	35,835,334.00	74.2%	Yes

Explanation:
(required if Yes)

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

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2019-20)	148,112,685.00	173,649,615.00	17.2%	Not Met
1st Subsequent Year (2020-21)	144,070,562.00	176,162,024.00	22.3%	Not Met
2nd Subsequent Year (2021-22)	147,103,377.00	177,948,141.00	21.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2019-20)	59,283,108.00	65,108,545.00	9.8%	Not Met
1st Subsequent Year (2020-21)	44,812,341.00	46,823,118.00	4.5%	Met
2nd Subsequent Year (2021-22)	32,778,424.00	47,837,904.00	45.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

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

Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We are also including the entitlements for the Student Support & Academic Enrichment and Dual Language Learning Professional Development programs. We will continue to monitor and adjust the projections if necessary.

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

Projected Other State Revenue is not meeting the standard because we are including the entitlements for the Multi-Tiered School Climate and the Classified School Employee Professional Development for the College & Career Preparatory Academy charter school programs. In addition, we are reducing funding in the future years due to the one-time funding received in prior years.

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

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and budgeting for new contracts.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

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

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

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

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,987,145.55	4,987,161.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		4,987,161.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	46.6%	50.1%	50.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	15.5%	16.7%	16.8%

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	47,781,441.00	47,781,441.00	47,781,441.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(1,495,284.00)	181,919,285.00	0.8%	Met
1st Subsequent Year (2020-21)	5,565,361.00	174,086,384.00	N/A	Met
2nd Subsequent Year (2021-22)	335,506.00	179,184,457.00	N/A	Met

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

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

- STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2019-20)	198,034,316.00	Met
1st Subsequent Year (2020-21)	210,530,343.00	Met
2nd Subsequent Year (2021-22)	217,644,929.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2019-20)	205,044,861.52	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$69,000 (greater of)		0	to \$6,118,999
4% or \$306,000 (greater of)		\$6,119,000	to \$15,295,999
3% or \$612,000 (greater of)		\$15,296,000	to \$68,834,000
2% or \$2,065,000 (greater of)		\$68,834,001	and over

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	276,622,176	268,914,233	276,515,577
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	276,622,176.00	268,914,233.00	276,515,577.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	276,622,176.00	268,914,233.00	276,515,577.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,532,443.52	5,378,284.66	5,530,311.54
6. Reserve Standard - by Amount (From percentage level chart above)	2,065,000.00	2,065,000.00	2,065,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,532,443.52	5,378,284.66	5,530,311.54

8B. Calculating the County Office's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts

(Unrestricted resources 0000-1999 except line 4)

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	107,179,567.00	113,018,980.00	117,651,637.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	21,654,298.00	21,654,298.00	21,654,298.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	128,833,865.00	134,673,278.00	139,305,935.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	46.57%	50.08%	50.38%
County Office's Reserve Standard (Section 8A, Line 7):	5,532,443.52	5,378,284.66	5,530,311.54
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(3,116,673.00)	(2,749,114.00)	-11.8%	(367,559.00)	Not Met
1st Subsequent Year (2020-21)	(2,570,656.00)	(3,802,253.00)	47.9%	1,231,597.00	Not Met
2nd Subsequent Year (2021-22)	(2,587,735.00)	(3,869,324.00)	49.5%	1,281,589.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2019-20)	1,836,878.00	1,493,325.00	-18.7%	(343,553.00)	Not Met
1st Subsequent Year (2020-21)	1,480,735.00	1,493,325.00	0.9%	12,590.00	Met
2nd Subsequent Year (2021-22)	1,480,735.00	1,493,325.00	0.9%	12,590.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

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

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

Project Information:
(required if YES)

S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(required if Yes to
increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	3,436,831.00	3,484,588.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	3,436,831.00	3,484,588.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Oct 22, 2018	Jul 25, 2019

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	0.00	0.00
1st Subsequent Year (2020-21)	0.00	0.00
2nd Subsequent Year (2021-22)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	0.00	0.00
1st Subsequent Year (2020-21)	0.00	0.00
2nd Subsequent Year (2021-22)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	302,691.00	302,691.00
1st Subsequent Year (2020-21)	283,645.00	283,645.00
2nd Subsequent Year (2021-22)	268,626.00	268,626.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	64	64
1st Subsequent Year (2020-21)	64	64
2nd Subsequent Year (2021-22)	64	64

4. Comments:

Retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total amount in Fund 17.

S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	273,126	27,126
b.	0	0

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2019-20)
 - 1st Subsequent Year (2020-21)
 - 2nd Subsequent Year (2021-22)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2019-20)
 - 1st Subsequent Year (2020-21)
 - 2nd Subsequent Year (2021-22)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2019-20)	2,270,885	2,270,885
a. 1st Subsequent Year (2020-21)	2,270,885	2,270,885
a. 2nd Subsequent Year (2021-22)	2,270,885	2,270,885
b. Current Year (2019-20)	0	0
b. 1st Subsequent Year (2020-21)	0	0
b. 2nd Subsequent Year (2021-22)	0	0

4. Comments:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	267.9	260.8	260.8	260.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

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

Negotiations Not Settled

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

382,330

6. Amount included for any tentative salary schedule increases

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	No	No
5,569,760	5,569,760	5,569,760
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
558,879	568,425	578,134
1.7%	1.7%	1.7%

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

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	497.5	513.9	513.9	513.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

Yes

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

n/a

3. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2020

4. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

1,179,437	1,179,437	1,179,437
-----------	-----------	-----------

% change in salary schedule from prior year

3.0%		
------	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

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

We are able to fund the ongoing increase using LCFF funding and various other on-going funds. Some programs budgeted the cost of the increase of health and welfare in object code 4399, an internal holding account, thus the budget has been adjusted to decrease expenditures in this area.

Negotiations Not Settled

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

364,567

6. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	0	0	0

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
9,916,892	9,916,892	9,916,892
97.8%	97.8%	97.8%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
118,981	12,017	121,372
1.0%	1.0%	1.0%

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

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	354.0	366.7	366.7	366.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

518,826

4. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases	0	0	0

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
Total cost of H&W benefits	8,653,415	8,653,415	8,653,415
Percent of H&W cost paid by employer	97.8%	97.8%	97.8%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the interim and MYPs?	Yes	No	No
Cost of step & column adjustments	155,471	157,025	158,595
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	356.00	411.00	313.00	308.00	(103.00)	-25%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,275.00	1,386.00	1,454.00	1,505.00	119.00	9%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,631.00	1,797.00	1,767.00	1,813.00	16.00	1%
2. District Funded County Program ADA						
a. County Community Schools	2,556.00	2,800.00	2,607.00	2,544.00	(256.00)	-9%
b. Special Education-Special Day Class	347.87	335.41	347.87	347.87	12.46	4%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	38.24	35.36	38.24	38.24	2.88	8%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	2,942.11	3,170.77	2,993.11	2,930.11	(240.66)	-8%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,573.11	4,967.77	4,760.11	4,743.11	(224.66)	-5%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	465,274.46	471,568.68	460,086.60	460,086.60	(11,482.08)	-2%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	197.00	176.00	177.00	177.00	1.00	1%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	197.00	176.00	177.00	177.00	1.00	1%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	197.00	176.00	177.00	177.00	1.00	1%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	197.00	176.00	177.00	177.00	1.00	1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,139,387.00	10,361,845.00	7,145,923.32	25,618,358.00	15,256,513.00	147.2%
3) Other State Revenue		8300-8599	16,917,442.00	16,447,460.00	5,739,738.00	19,046,160.00	2,598,700.00	15.8%
4) Other Local Revenue		8600-8799	428,532.00	374,243.00	315,210.93	512,129.00	137,886.00	36.8%
5) TOTAL REVENUES			30,485,361.00	27,183,548.00	13,200,872.25	45,176,647.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,941.00	59,230.00	0.00	0.00	59,230.00	100.0%
2) Classified Salaries		2000-2999	2,728,987.00	2,250,087.00	667,708.34	2,575,764.00	(325,677.00)	-14.5%
3) Employee Benefits		3000-3999	1,461,562.00	1,108,668.00	377,473.07	1,248,283.00	(139,615.00)	-12.6%
4) Books and Supplies		4000-4999	33,756.00	134,673.00	12,119.40	1,403,450.00	(1,268,777.00)	-942.1%
5) Services and Other Operating Expenditures		5000-5999	24,434,860.00	21,581,066.00	6,025,993.15	36,567,135.00	(14,986,069.00)	-69.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,671,398.00	2,346,833.00	234,607.80	3,894,605.00	(1,547,772.00)	-66.0%
9) TOTAL EXPENDITURES			31,341,504.00	27,480,557.00	7,317,901.76	45,689,237.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(856,143.00)	(297,009.00)	5,882,970.49	(512,590.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	856,143.00	297,009.00	0.00	512,590.00	215,561.00	72.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			856,143.00	297,009.00	0.00	512,590.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	5,882,970.49	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

**Form 01
General Fund
Subfund 0101**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	272,398,852	279,167,117
Expenditures	252,983,355	275,128,851
Excess / (Deficit)	19,415,497	4,038,266
Beginning Balance (July 1)	164,019,548	195,489,375
Transfers / Other Audit Adjustments	(1,277,744)	(1,493,325)
Reserves / Ending Balance June 30	182,157,301	198,034,316

**Form 10
Special Education Pass-Through Fund
Subfund 1010**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	46,848,762	48,197,023
Expenditures	47,099,407	47,797,417
Excess / (Deficit)	(250,645)	399,606
Beginning Balance (July 1)	11,223,729	9,830,577
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	10,973,084	10,230,183

**Form 12
Child Development Fund
Subfund 1212**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	27,183,546	45,176,647
Expenditures	27,480,557	45,689,237
Excess / (Deficit)	(297,009)	(512,590)
Beginning Balance (July 1)	-	-
Transfers / Other Audit Adjustments	297,009	512,590
Reserves / Ending Balance June 30	-	-

**Form 14
Deferred Maintenance Fund
Subfund 1414**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	1,331,613	1,571,351
Expenditures	607,212	4,505,238
Excess / (Deficit)	724,401	(2,933,887)
Beginning Balance (July 1)	26,191,667	28,714,971
Transfers / Other Audit Adjustments	980,735	980,735
Reserves / Ending Balance June 30	27,898,803	26,761,819

**Form 17
Special Reserve Fund
Subfund 1717**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	310,177	523,732
Expenditures	-	-
Excess / (Deficit)	310,177	523,732
Beginning Balance (July 1)	24,893,032	25,404,863
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	25,203,209	25,928,595

**Form 30
State School Building Fund
Subfund 3033**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	34,738	28,560
Expenditures	4,000	512,000
Excess / (Deficit)	30,738	(483,440)
Beginning Balance (July 1)	1,352,326	2,453,328
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	1,383,064	1,969,888

**Form 35
School Facilities Fund
Subfund 3535**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	2,372,366	2,422,559
Expenditures	919,800	884,000
Excess / (Deficit)	1,452,566	1,538,559
Beginning Balance (July 1)	3,921,991	3,856,202
Transfers / Other Audit Adjustments	(800,000)	(800,000)
Reserves / Ending Balance June 30	4,574,557	4,594,761

**Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	14,024	18,962
Expenditures	845,200	979,650
Excess / (Deficit)	(831,176)	(960,688)
Beginning Balance (July 1)	1,414,727	1,286,114
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	1,383,551	1,135,426

**Form 56
Debt Service Fund (Esplanade)
Subfund 5656**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	14,024	18,962
Expenditures	845,200	979,650
Excess / (Deficit)	(831,176)	(960,688)
Beginning Balance (July 1)	1,414,727	1,286,114
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	1,383,551	1,135,426

**Form 67
Dental Self-Insurance Fund
Subfund 6769**

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	2,004,756	2,053,970
Expenditures	1,297,000	1,682,000
Excess / (Deficit)	707,756	371,970
Beginning Balance (July 1)	4,925,022	5,262,638
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	5,632,778	5,634,608

TOTAL ALL FUNDS

	2018-19 Second Interim Budget	2019-20 First Interim Budget
Revenues	352,498,836	379,159,821
Expenditures	331,236,533	377,178,393
Excess / (Deficit)	21,262,305	1,981,528
Beginning Balance (July 1)	237,942,042	272,308,068
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	259,204,347	274,289,596

Orange County Department of Education
List of Entitlements
FISCAL YEAR 2019-20

ENTITLEMENT TITLE	AMOUNT	SOURCE	Funding Source
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)	\$ 26,876,382	State	State Of California
California Complete Count - Census 2020	\$ 119,684	State	State of California
California Assessment of Student Performance and Progress (CAASPP)	\$ 8,043	State	State of California
California Career Innovations (CCI)	\$ 82,544	Local	Cal State Los Angeles
California Partnership Academies (CPA)	\$ 250,000	State	State of California
CALWORKS Stage II Federal, F2AP	\$ 1,578,342	Federal	US Department of Health and Human Services Administration for Children and Families
CALWORKS Stage II State, G2AP	\$ 7,246,999	State	State Of California
CALWORKS Stage III Federal, F3TO	\$ 3,428,249	Federal	US Department of Health and Human Services Administration for Children and Families
CALWORKS Stage III State, G3TO	\$ 2,105,337	State	State Of California
Classified School Employee	\$ 1,240,000	State	State Of California
Commission on Teacher Credentialing (on-going)	\$ 19,154	State	State Of California
Dispute Resolution	\$ 15,865	Federal	US Department of Education Office of Special Education and Rehabilitative Services
Dual Language Learners Professional Development	\$ 1,034,948	Federal	US Dept. of Health and Human Services
English Language Proficiency Assessments for California (ELPAC)	\$ 3,530	State	State Of California
Every Student Succeeds Act Comprehensive Support and Improvement County Office	\$ 203,828	Federal	US Department of Education Office of Elementary and Secondary Education & State of California
Every Student Succeeds Act Comprehensive Support and Improvement LEA	\$ 344,884	Federal	US Department of Education Office of Elementary and Secondary Education & State of California
Federal Alternative Payment Program	\$ 19,974,508	Federal	US Department of Health and Human Services Administration for Children and Families
Federal Mental Health	\$ 509,915	Federal	US Department of Education Office of Special Education and Rehabilitative Services
Federal Preschool	\$ 200,114	Federal	US Department of Education Office of Special Education and Rehabilitative Services
Foster Youth Services	\$ 1,037,497	State	State Of California
General Alternative Payment Program	\$ 6,241,964	State	State Of California
Health Framework	\$ 2,949,092	State	State Of California
IDEA Local Assistance Part B	\$ 8,385,223	Federal	US Department of Education Office of Special Education and Rehabilitative Services
IDEA Local Assistance Part B-Parentally Placed ISP	\$ 38,959	Federal	US Department of Education Office of Special Education and Rehabilitative Services

ENTITLEMENT TITLE	AMOUNT	SOURCE	Funding Source
Inclusive Early Learning and Care Coordination Program	\$ 720,239	Federal	US Department of Health and Human Services Administration for Children and Families
Local Planning Council (Federal = \$101,491, State = \$6,927)	\$ 108,418	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California
Lottery Funding	\$ 990,012	State	State Of California
Low Performing Students	\$ 91,911	State	State Of California
Mandated Costs	\$ 838,207	State	State Of California
McKinney-Vento	\$ 237,500	Federal	US Department of Education Office of Elementary and Secondary Education
Part C, Early Education (Federal Revenue)	\$ 373,789	Federal	US Department of Education Office of Special Education and Rehabilitative Services
Part C, Early Education (State Revenue)	\$ 115,374	State	State Of California
Perkins Innovation and Modernization	\$ 298,009	Federal	US Department of Education
Poetry Out Loud	\$ 3,000	State	State Of California
Preschool Staff Development	\$ 1,999	Federal	US Department of Education Office of Special Education and Rehabilitative Services
Quality Counts California Quality Rating & Improvement System (QCC QRIS) - 18/19	\$ 139,100	Federal	US Department of Health and Human Services Administration for Children and Families
Quality Counts California Quality Rating & Improvement System (QCC QRIS) - 19/20	\$ 628,878	Federal	US Department of Health and Human Services Administration for Children and Families
Quality Counts California Regional Certification and Coordination (QCC RCC) - 18/19	\$ 31,881	Federal	US Department of Health and Human Services Administration for Children and Families
Quality Counts California Regional Certification and Coordination (QCC RCC) - 19/20	\$ 223,644	Federal	US Department of Health and Human Services Administration for Children and Families
Quality Rating Information System (QRIS) - Yr 5 18/19	\$ 143,718	State	State Of California
Quality Rating Information System (QRIS) - 19/20	\$ 3,246,924	State	State Of California
Salary Retention Incentive (AB212), (Federal = \$396,668, State = \$47,277)	\$ 443,945	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	\$ 105,000	State & Federal	US Department of Education Office of Elementary and Secondary Education & State of California
State Mental Health	\$ 2,765,737	State	State Of California
Student Support and Academic Enrichment Competitive Program (SSAE)	\$ 1,074,695	Federal	US Department of Education
Systems of Support for Expanded Learning	\$ 266,200	State & Federal	US Department of Education Office of Elementary and Secondary Education & State of California
Title I Part A	\$ 3,292,288	Federal	US Department of Education Office of Elementary and Secondary Education

ENTITLEMENT TITLE	AMOUNT	SOURCE	Funding Source
Title I Part D	\$ 1,949,117	Federal	US Department of Education Office of Elementary and Secondary Education
Title II - Teacher Quality, Part A	\$ 102,934	Federal	US Department of Education Office of Elementary and Secondary Education
Title III, Immigrant	\$ 780	Federal	US Department of Education Office of Elementary and Secondary Education
Title III, LEP - Part A	\$ 77,990	Federal	US Department of Education Office of Elementary and Secondary Education
Title IV, Part A	\$ 230,552	Federal	US Department of Education Safe and Healthy Student
Tobacco Use Prevention Education (TUPE) 2014-20	\$ 48,723	State	State Of California
Tobacco Use Prevention Education (TUPE) 2014-20	\$ 680,000	State	State Of California
Tobacco Use Prevention Education (TUPE)- Admin CTALF Prop 99	\$ 183,705	State	State Of California
Tobacco Use Prevention Education (TUPE)- Admin. CTAT Prop 56	\$ 471,395	State	State Of California
Tobacco-Use Prevention Education Capacity Building Provider	\$ 1,744,644	State	State Of California
Unemployment Insurance	\$ 184,000	State	State Of California
Grand Total	\$ 105,709,369		

Orange County Department of Education
List of Contracts
FISCAL YEAR 2019-20

CONTRACT TITLE	AMOUNT	SOURCE	Funding Source
Addiction Substance Abuse Education & Recognition Treatment, (ASERT)	\$ 404,571	Local	County of Orange
Alcohol, Drug Abuse Prevention Services (LYNK)	\$ 330,000	Local	County of Orange Health Care Agency
California Preschool Instructional Network (C.P.I.N.)	\$ 373,267	Local	Sacramento County Office of Education (SCOE)
Conectar	\$ 1,861	Local	UCI
OCDE Preschool GLAD- Dual Language Lrnrs PD	\$ 218,450	Local	Heising-Simons Foundation
Educational Support for Dependent Youth	\$ 374,778	Local	OC Social Services
Friday Night Live	\$ 400,000	Local	Co. of Orange Health Care Agency
Healthy Schools Initiative (United Way)	\$ 200,000	Local	Orange County United Way
History, Social-Science Frameworks Project	\$ 15,750	Local	San Diego COE
Improve and Maximize Programs so all Children Thrive (IMPACT)	\$ 1,930,072	Local	Children & Families Commission of Orange County
Improve and Maximize Programs so all Children Thrive Hubs (IMPACT HUB)	\$ 920,410	Local	Children & Families Commission of Orange County
Intervention & Regional Capacity Building	\$ 76,800	Local	San Diego County COE
K12 Strong Workforce Program	\$ 9,073,170	Local	Rancho Santiago Community College District
K-12 School-Based Mental Health Services: Educational Activities	\$ 430,706	Local	Co. of Orange Health Care Agency
Moving the Needle	\$ 71,267	Local	Californians Dedicated to Education Foundation
Nutrition Ed. and Obesity Prev. (NEOP), Anaheim & La Habra	\$ 59,820	Local	Community Action Partnership
School Based Stress Management Education Services	\$ 155,000	Local	Co. of Orange Health Care Agency
School Based Violence Prevention Education- VPE/HCA	\$ 1,353,272	Local	Co. of Orange Health Care Agency
School Readiness Collaborative	\$ 50,000	Local	Children & Families Commission of Orange County
Special Education Audiologist	\$ 326,635	Local	Various OC SELPA/districts
Special Education Fairview	\$ 7,903	Local	Co. of Orange Health Care Agency

CONTRACT TITLE	AMOUNT	SOURCE	Funding Source
Special Education Parent Infant Education Support (PIES)	\$ 672,072	Local	District Billing/Reimbursement program
St Jude Early Ed	\$ 33,000	Local	St. Jude Hospital
STEM + Computing Partnerships	\$ 2,534	Local	UCI
Strong Workforce (Cypress)	\$ 143,325	Local	North Orange County CCD
Stuart Foundation	\$ 128,942	Local	Stuart Foundation
Substance Abuse & Mental Health Counseling Services (SMARRT)	\$ 431,403	Local	County of Orange Drug, Alcohol Department
Tobacco - California Department of Justice	\$ 168,080	Local	California Department of Justice
Traffic Safety Project	\$ 6,000	Local	Tulare County Superintendent of Schools
Youthful Offender "Re-Entry"	\$ 104,900	Local	County of Orange
Grand Total	\$ 18,463,988		

Orange County Department of Education
List of Grants
FISCAL YEAR 2019-20

GRANT TITLE	AMOUNT	SOURCE	Funding Source
Career Technical Education (CTEIG) Incentive (NEW 19-20)	\$ 288,188	State	State of California
Career Technical Education (CTEIG) Incentive	\$ 1,714,308	State	State Of California (Regional Consortium)
Grand Total	\$2,002,496		