

Orange County Department of Education



2020-2021 First Interim Budget

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

Orange County Board of Education

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December 2, 2020

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.



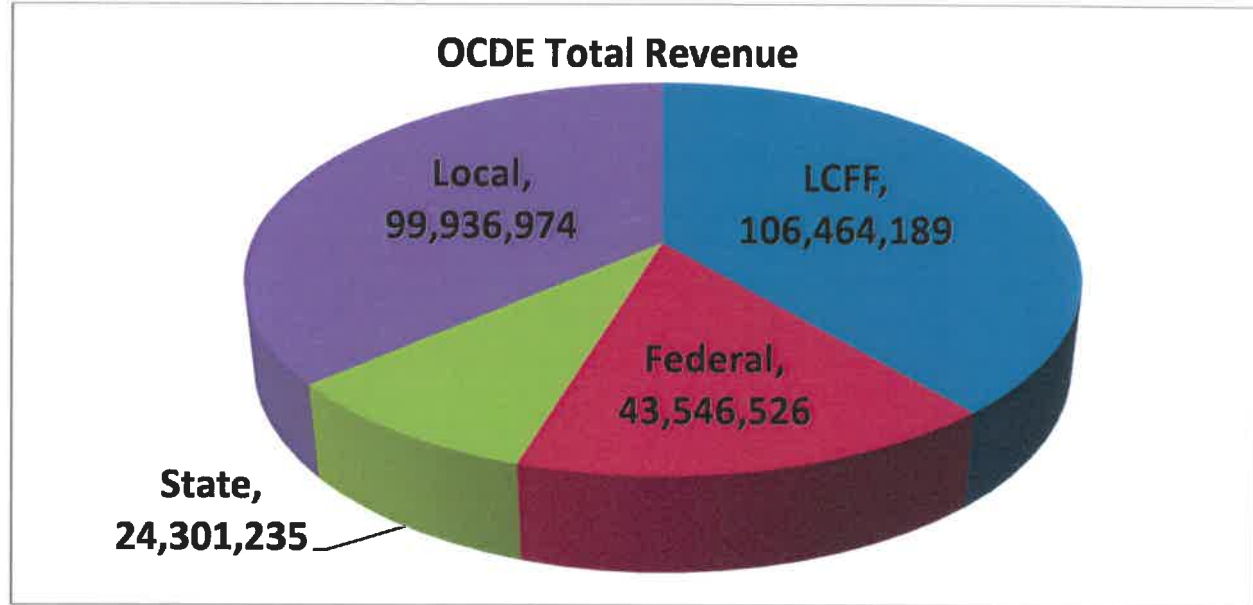


The Budget Summary is an overview of the Orange County Department of Education that reflects the goals and priorities of the County Superintendent aligned with the Local Control Accountability Plan (LCAP) and available financial resources. Due to COVID-19, the LCAP approval has been delayed until 2021-22. In September, our Local Continuity Plan (LCP) was adopted, and the LCFF Budget Overview for Parents is included in these budget documents. 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 through October 31, 2020. The First Interim Budget includes any new entitlements, grants or contracts, and is aligned with the current LCP. The LCP lays out the main objective for meeting the learning requirements of high need students and to specify how we will mitigate learning loss during these unprecedented times.

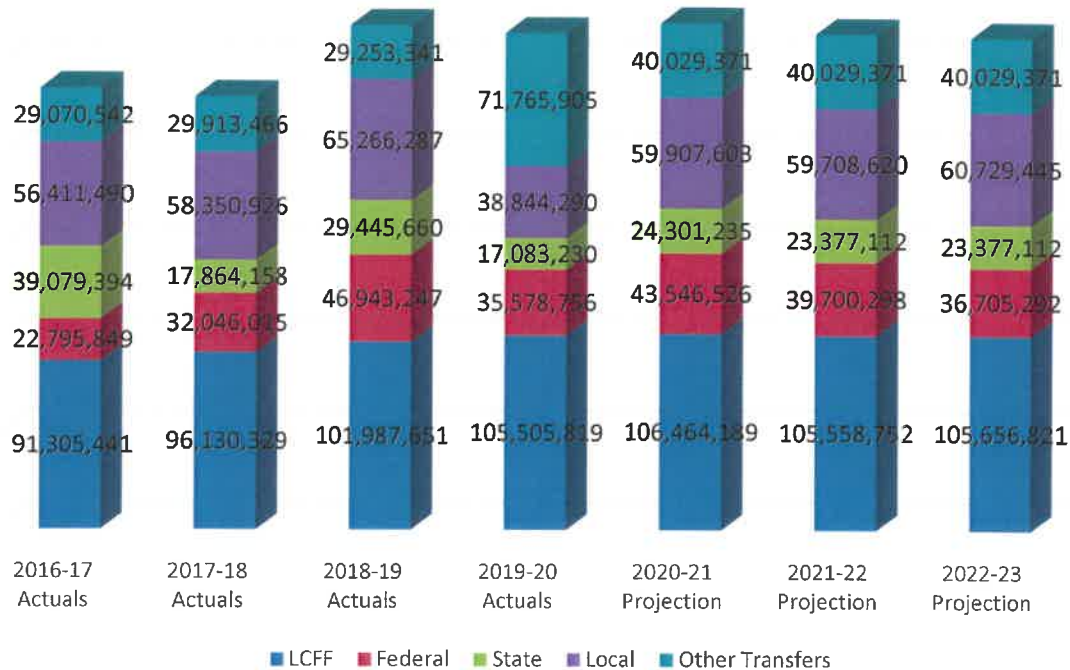
Our First Interim 2020-21 General Fund Budget is \$255,966,066. After multiple years of declining enrollment and increasing local property taxes, our budget has reached a stage where if we receive a cost of living increase, it will not have an impact on increasing revenue. We will move between changing the amount we receive for Minimum State Aid and local property taxes, to increasing the transfer of funds to the Orange County Courts. This budget restores revenue reductions projects from the Governor's May Revise with the Adopted State Budget projections.

REVENUE

The Total General Fund Revenue Projections are \$274,248,924



Revenue Trends



Local Control Funding Formula (LCFF) is \$106,464,189

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 39% 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 2020-21 is \$ 26,521,561**

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 2020-21 unduplicated rate is 82.77%.

Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding. **Projected funding for 2020-21 is \$8,917,662**

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

Supplemental is 35% of Base grant

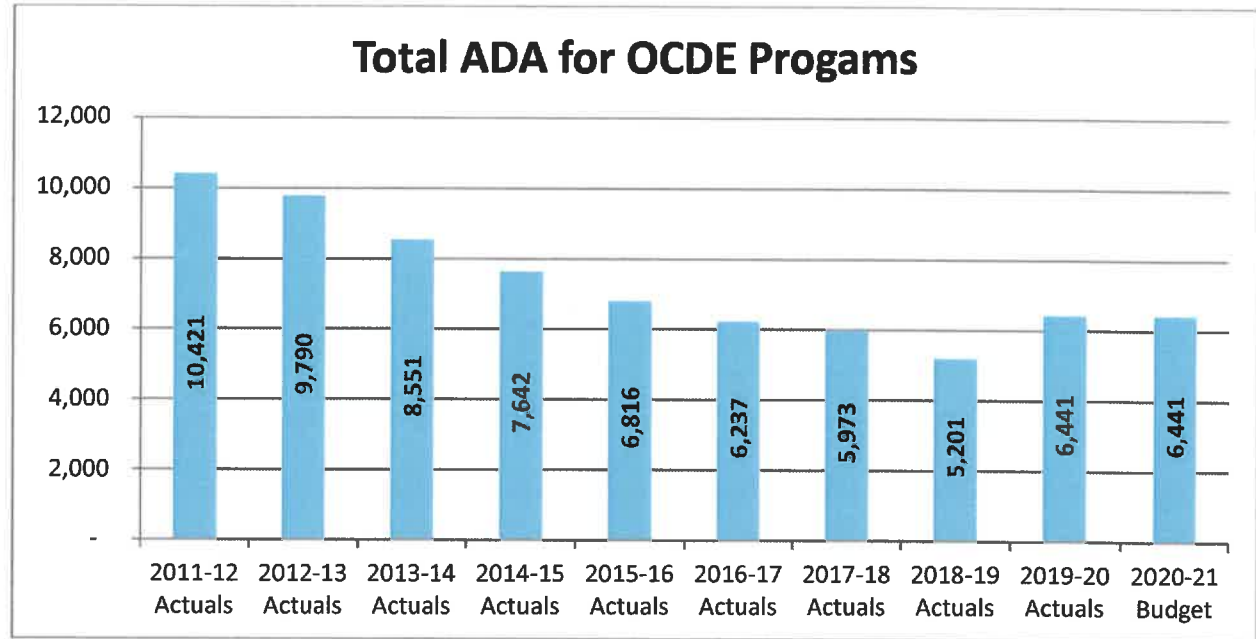
Concentration is 25% of Base grant for unduplicated count over 50%

Projected funding for 2020-21 is \$36,689,682

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.

Both COE’s and School Districts did not receive a Cost of Living increase for LCFF in 2020-21. In the adopted budget, we had anticipated a 10% reduction in funding which did not materialize. The state is using the adjusted 2019-20 Average Daily Attendance (ADA) for the 2020-21 year, which is a significant benefit to OCDE. Because of our excess tax status, the revenue stays the same but the transfer to County of Orange Courts decreased. We have not budgeted to receive a COLA for other state revenues, and income from students that are referred from their school districts is recognized in Local Revenue using the 2019-20 ADA.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Budget
Juvenile Court Schools	1,602	1,276	858	737	519	492	460	401	475	475
Community Schools "C"	4,007	3,228	2,672	2,079	1,583	1,267	1,134	975	1,454	1,454
Community Schools Secondary 1st Semester	386	359	462	419	466	557	584	284	499	499
CHEP and PCHS	1,787	1,820	1,613	1,547	1,321	1,073	908	708	629	629
PCHS Secondary 1st Semester "A" & "B"	570	656	797	889	911	972	1,253	1,233	1,593	1,593
Expelled	182	178	147	130	132	115	133	136	179	179
County Community "A" & "B"	1,056	1,210	1,064	874	958	780	563	542	635	635
County Community "A" & "B" Secondary 1st Semester	238	490	501	537	467	464	426	358	406	406
Homeless	98	99	-							
College & Career Prep. Charter					41	141	142	179	199	199
Total For ACCESS	9,925	9,316	8,114	7,212	6,398	5,861	5,603	4,815	6,069	6,069
Change from Prior Year	32	(609)	(1,202)	(902)	(814)	(537)	(258)	(788)	1,254	-
Special Schools	495	474	436	430	418	376	370	386	372	372
Change from Prior Year	(28)	(21)	(38)	(6)	(13)	(42)	(6)	16	(14)	-
Total	10,421	9,790	8,551	7,642	6,816	6,237	5,973	5,201	6,441	6,441
Difference from prior year	5	(631)	(1,239)	(908)	(827)	(579)	(264)	(772)	1,241	-

Average Daily Attendance (ADA)

OCDE has been declining in enrollment since 2012-13. Due to COVID-19 and the closure of schools, the State changed the factor for calculating ADA. This resulted in an increase in ADA for 2019-20 and we will receive the same ADA for 2020-21. As a County Office, we do not receive the benefit of using prior year ADA after 2020-21, so we anticipate a significant decline in 2021-22. 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.

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.

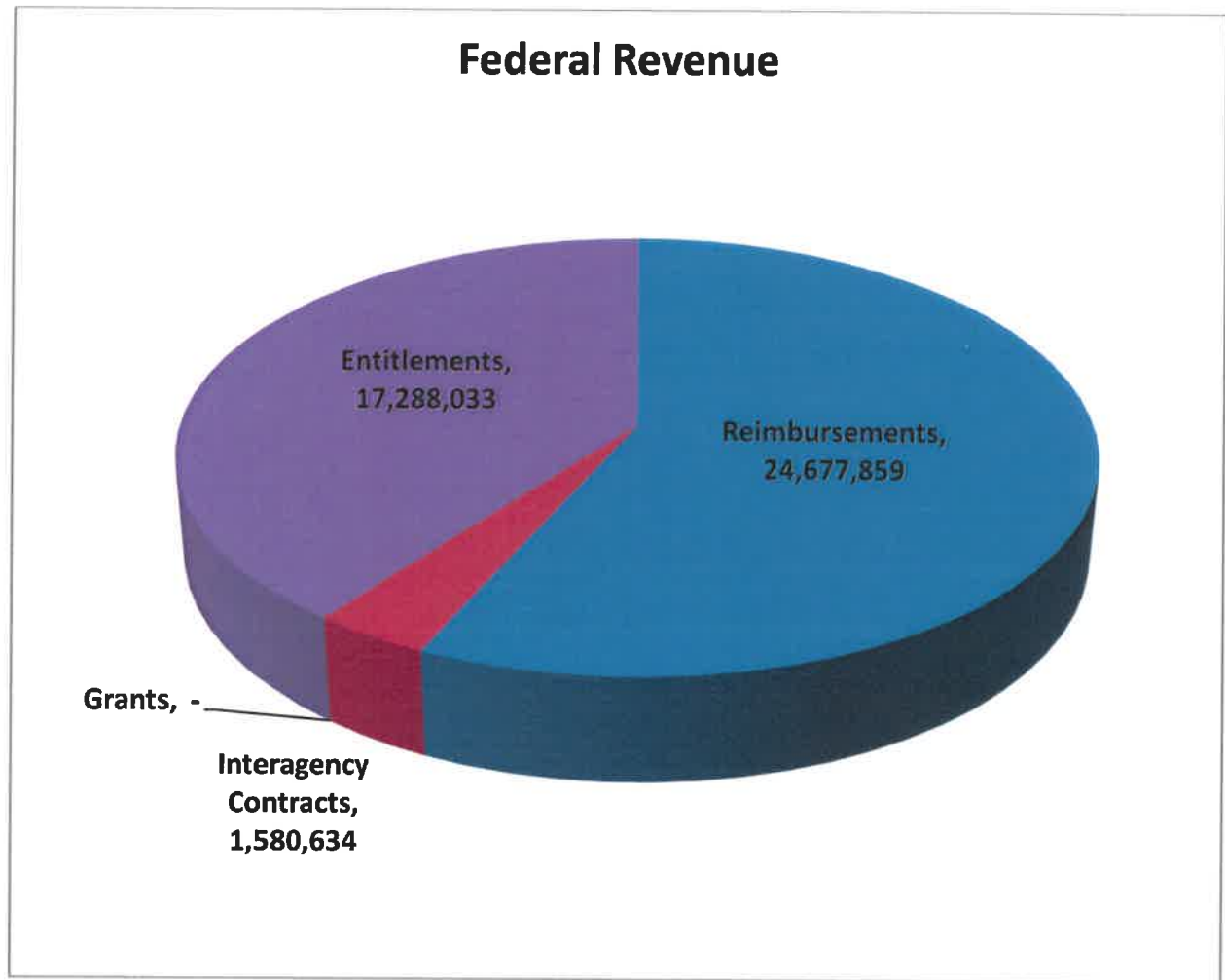
Entitlements: Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

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 \$43,546,526



	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Budget
<u>Entitlements</u>					
Special Education	1,769,579	1,668,875	1,548,760	1,602,331	1,476,640
Title I	4,154,355	4,802,429	4,729,492	4,914,631	5,383,049
Title II	65,808	70,622	46,329	46,469	103,104
Title III	9,882	257,847	134,127	12,913	187,546
Title IV	-	-	427,257	217,650	211,474
Education of Homeless	251,116	241,032	276,173	241,491	246,009
CPIN Network	202,900	201,337	202,743		

CPIN EL Outreach	160,291	173,930	160,448		
CPIN Migrant Ed	-	-	12,077		
Calif. Math & Science Partnership	468,053	113,245	-		
Power of Discovery	50,000	53,300	52,500	66,918	80,083
Expanded Learning	102,640	158,520	94,996	129,390	141,898
QRIS Certification	-	405,419	305,052	771,600	618,736
Perkins Innovation	-	-	-	259,218	105,811
Dual Language Learning Prof Develop	-	-	144,752	764,409	589,750
Inclusive Early Learning	-	-	29,906	720,239	-
ESSA School Improvement	-	-	51,130	407,486	711,900
QCC Equitable Learning				213,366	
CARES ACT Coronavirus Relief					7,432,033
Title IV - Student Support Acad Achievement				1,074,695	
Total Entitlements	7,234,624	8,146,556	8,215,742	11,442,806	17,288,033

Reimbursements

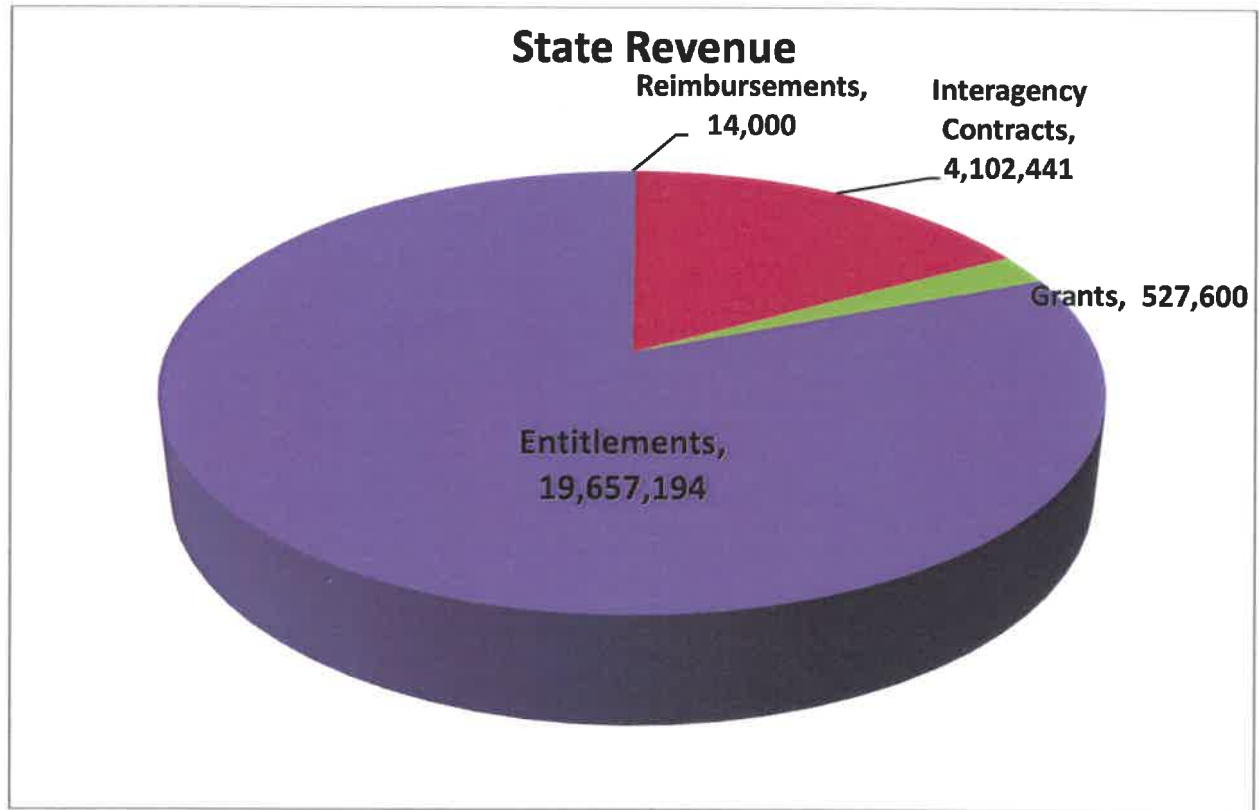
MAA	12,245,962	21,607,896	36,620,011	22,537,611	24,222,160
Medi-Cal ACCESS	10,045	46,452	36,065	39,559	50,000
Child Nutrition	226,545	248,453	329,611	206,951	165,000
Special Schools Medi-Cal	587,002	482,015	625,145	273,186	240,699
Total Reimbursements	13,069,554	22,384,816	37,610,832	23,057,308	24,677,859

Contracts

Interagency Contracts	2,435,329	1,514,643	116,673	1,078,643	1,580,634
Total	22,739,507	32,046,015	45,943,247	35,578,756	43,546,526

Change from Prior Year		9,306,508	13,897,232	(10,364,488)	7,967,770
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Total State Revenue is \$24,301,235



State Revenue	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Budget
<u>Entitlements</u>					
Prior Year Apportionment	(70,307)	154,311	259,097	87,997	-
Mandated Costs	2,311,881	1,719,954	1,908,644	787,972	841,868
Lottery	1,124,427	1,623,560	1,136,466	954,121	1,341,658
Countywide Foster Youth Commission on Teacher Credentialing	817,097	894,112	896,628	867,812	1,223,903
	19,278	19,278	19,154	19,154	19,154
Tobacco Use Prevention	830,354	916,198	963,982	1,487,425	4,917,986
Fairview Development Ctr	31,612	(7,903)	7,903	7,903	-
NOC Early Start	48,789	39,862	150,252	-	118,618

CALWorks	55,788	26,574	61,149	37,091	
ACCESS Mental Health	390,419	291,393	295,717	369,063	364,419
Special Schools Mental Health	26,065	19,497	24,398	24,686	24,375
Prop 39 Clean Energy	1,326,052	327,167	-		
Ca. Complete Count Census	-	-	-	300,770	-
Unemployment Insurance	182,045	183,668	188,060	187,425	163,335
Power of Discovery	56,409	53,746	54,603	26,619	36,381
CPIN Kindergarten	495,900	-	-		
STRS On Behalf	4,070,522	4,327,533	4,560,175	6,052,748	5,778,280
Expanded Learning	153,960	105,680	169,204	121,789	137,323
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	225,781	-
Classified School Employees	440,000	1,016,042	1,240,000	1,239,837	1,240,000
Health Framework	-	-	690,376	2,647,814	1,654,143
Classified School Employees Prof Development	-	-	128,046		
Low Performance Students	-	-	89,909	91,911	
IEEEP Inclusive Early Learning					657,033
CARES ACT					924,123
School Communication Interoperability					203,022
SB 117 COVID-19 funding				118,367	

Various	21,304	33,406	9,286	6,202	11,573
Total Entitlements	32,879,267	13,002,265	26,527,054	15,662,487	19,657,194

Reimbursements

18,538	21,312	27,844	17,926	14,000
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Grants

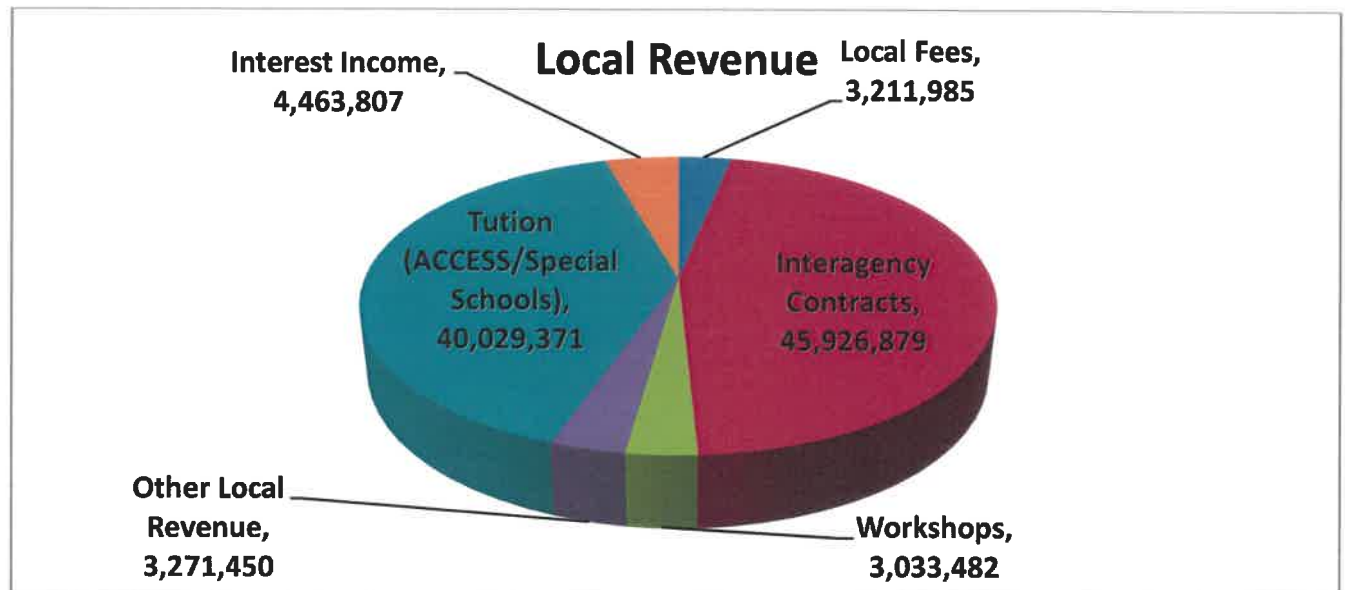
Career Pathways	3,655,650	2,326,488	-		
CTE Incentive	2,218,547	2,231,527	2,481,202	1,402,817	527,600
Total Grants	5,874,197	4,558,015	2,481,202	1,402,817	527,600

Contracts

Foster Youth Technical Assistance	307,030	282,566	407,245	-	-
K-12 Strong Workforce					3,826,695
K-12 Pathway Coordinator					117,500
Reset Toolbox					81,043
Suicide Prevention					77,203
Total Contracts	307,030	282,566	407,245		4,102,441

Total State	39,079,032	17,864,158	29,443,345	17,083,230	24,301,235
Change from Prior Year		(21,214,874)	11,579,197	(12,360,115)	7,218,005

Total Local Revenue is \$99,936,974



2016-17 2017-18 2018-19 2019-20 2020-21

Local Revenue

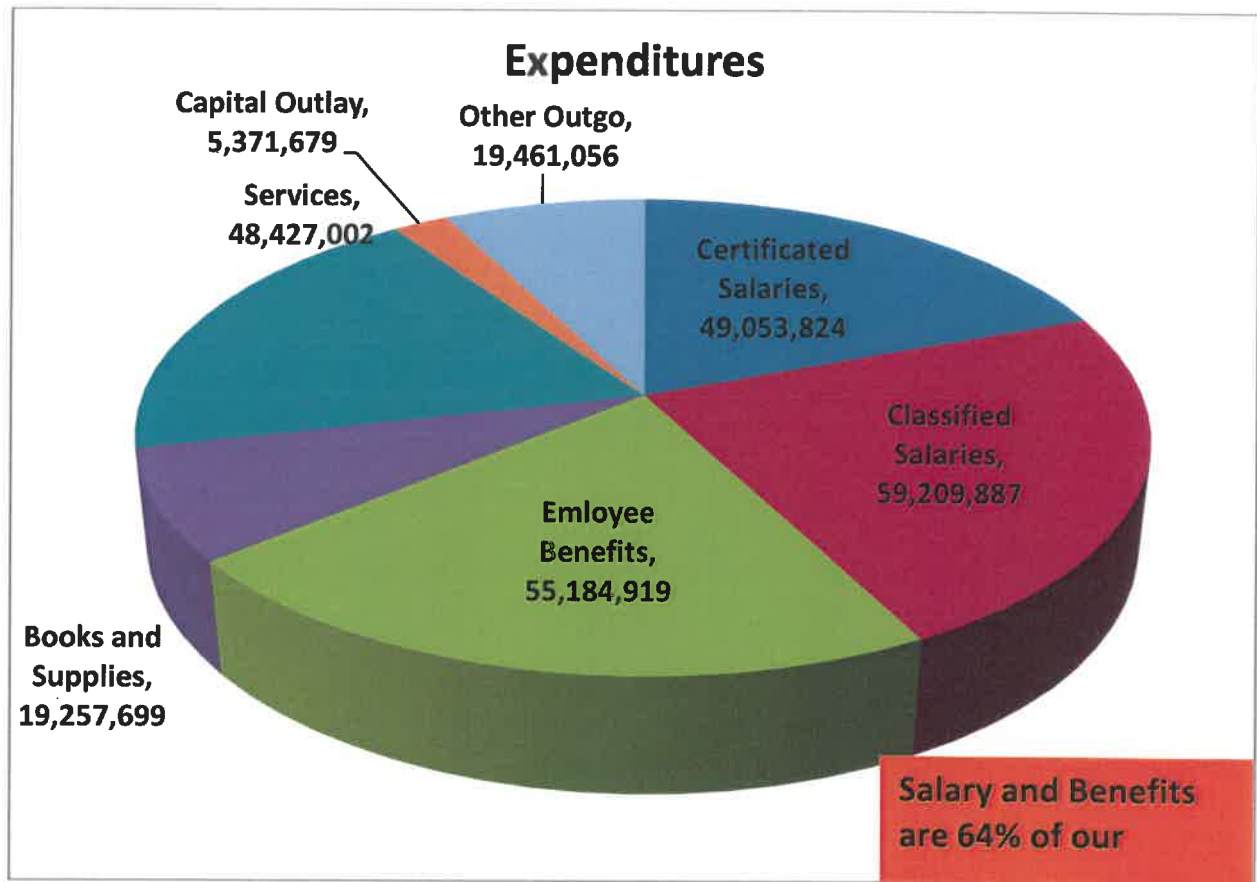
	Actuals	Actuals	Actuals	Actuals	Budget
Community Redevelopment	2,185,773	2,598,100	2,999,856	3,355,800	2,900,000
Sale of Publications	499,106	316,888	304,131	206,778	130,485
Food Sales	323,611	298,327	352,932	202,486	176,500
Leases and Rentals	3,245	5,066	4,776		5,000
Interest	1,379,107	2,323,435	3,895,426	4,413,963	4,463,807
<u>Interagency Fees and Contracts</u>					
Courier JPA	151,700	160,000	230,000	190,000	210,000
ACCESS Fees	299,095	326,259	298,197	391,560	
Special Ed Infant	391,850	387,600	515,780	691,630	589,943
Dept. of Justice Tobacco	-	-	-	35,927	135,175
Education Support Dependent	286,577	292,556	-		
Project Glad	305,989	303,579	333,880	79,249	75,000
Preschool Glad	-	-	87,952	39,329	40,000
Special Ed JPA	46,859	46,181	45,442	44,732	44,732
Imagining Services	90,912	92,226	97,731	113,517	90,000
NOC SELPA Itinerant Services	1,662,822	1,847,990	2,050,633	1,931,119	1,991,298
Special Schools Billing	24,361,965	24,583,806	25,825,162	27,038,796	27,579,002
Stuart Foundation	125,415	42,566	933	128,942	-
SMARRTS	518,687	515,931	540,765	350,172	-
Safety of Students	1,011,184	1,144,266	831,078		-
Audiologist SELPA	279,815	337,632	273,327	289,467	323,879
VPE Health Care Agency	303,131	271,466	391,560	306,834	390,802

Violence Prevention	221,496	228,439	191,111	146,395	163,085
Violence Prevention Admin	208,879	251,866	228,340	201,321	204,774
Violence Prevention Conflict	93,295	101,733	-		
VPE Restorative Practice	-	-	238,266	112,070	146,081
VPE Threat Assessment	-	-	253,288	222,649	292,997
Violence Prevention Evaluation	131,849	135,146	152,374	151,098	155,533
Transportation	2,903,006	2,954,769	3,185,060	3,795,818	4,389,996
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	707,885	250,000
School Based Stress Mgmt	-	155,000	155,001	155,000	-
Healthy Schools Initiative	-	177,583	-		
Nutrition Education	-	136,995	93,815	54,977	10,471
IMPACT	952,344	-	1,895,395	3,194,384	1,287,808
Bi-Tech Fees	2,353,239	2,940,321	3,117,013	3,049,022	2,949,696
Education Services Income	-	-	1,404,732	1,078,382	894,175
IT Services	89,130	148,340	145,715	193,577	148,000
MAA	-	-	52,499	65,428	117,019
K-12 Strong Workforce	-	-	136,675	9,073,170	
K-12 Pathway				70,000	
Mental Health Services					1,500,000
Fairview Development					123,060
CAL Works HVP Home Visits					255,823
Education Workforce Investment					139,300
HCA After Hours Nurse					800,000
K-12 School Based Mental Health					502,931

Various	158,074	190,050	239,919	167,055	126,299
Total Interagency	42,759,263	44,498,826	51,788,959	62,248,532	53,602,671
Registrations for Workshops	3,889,646	3,631,384	4,469,921	3,598,823	3,033,482
Other Local Revenue	5,375,830	6,699,006	5,076,162	4,909,035	3,271,450
Total all 8600 Object Codes	52,024,739	54,829,216	61,335,042	70,756,390	59,907,603

Tuition

Special Schools	3,372,533	3,501,323	3,914,894	3,954,877	3,954,877
ACCESS	29,747,768	29,624,219	28,853,744	35,415,141	35,366,141
Charter School Admin Fee	232,343	289,248	399,597	467,811	687,966
Other	15,496	20,387	16,351	15,976	20,387
Total all 8700 Object Codes	33,368,140	33,435,177	33,184,586	39,853,805	40,029,371
Total All Local Revenue	85,392,879	88,264,393	94,519,628	110,610,195	99,936,974
Change from prior year		2,871,514	6,255,235	16,090,567	(10,673,221)



Salary and benefits are 64% of the general budget. OCDE has 1,513 employees 1,155 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. We have reduced positions through retirement incentives and attrition in the last few years to improve our student to teacher ratios. 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.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Certificated Salaries	52,747,679	53,130,344	53,809,850	47,932,564	47,692,362	49,053,824	50,200,909	51,375,524
Classified Salaries	52,645,791	54,180,353	54,863,957	54,287,591	55,212,943	59,209,887	59,558,519	60,113,518
Employee Benefits	40,026,491	42,469,481	44,873,727	50,011,849	51,958,707	55,184,919	55,121,839	58,374,763
Total Salary and Benefits	145,479,961	149,780,178	153,547,534	152,232,004	154,864,012	163,448,630	164,881,267	169,863,805
Total Regular Employees	1159	1196	1220	1157	1105	1150		

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 64% of our budget.

	2018-19 Actuals	2019-20 Actuals	2020-21 First Interim Budget	Projected 2021-22	Projected 2022-23
Certificated Salaries	47,932,564	47,692,362	49,053,824	50,200,909	51,375,524
Classified Salaries	54,287,591	55,212,943	59,209,887	59,558,519	60,113,518
Employee Benefits	50,011,849	51,958,707	55,184,919	55,121,839	58,374,763

Salaries in 2020-21 reflect the savings from retirements and reductions through attrition. Employee health and welfare benefit increases are included, as we agreed to pay the increase in medical benefits though we have not concluded negotiations with our collective bargaining units for salaries. Based on the Governor's proposal, the State Teachers Retirement System (STRS) employers' rates decreased from 17.1% to 16.15%. The Public Employees Retirement System (PERS) increased employer rates at a slower rate from 19.721% to 20.7%.

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.

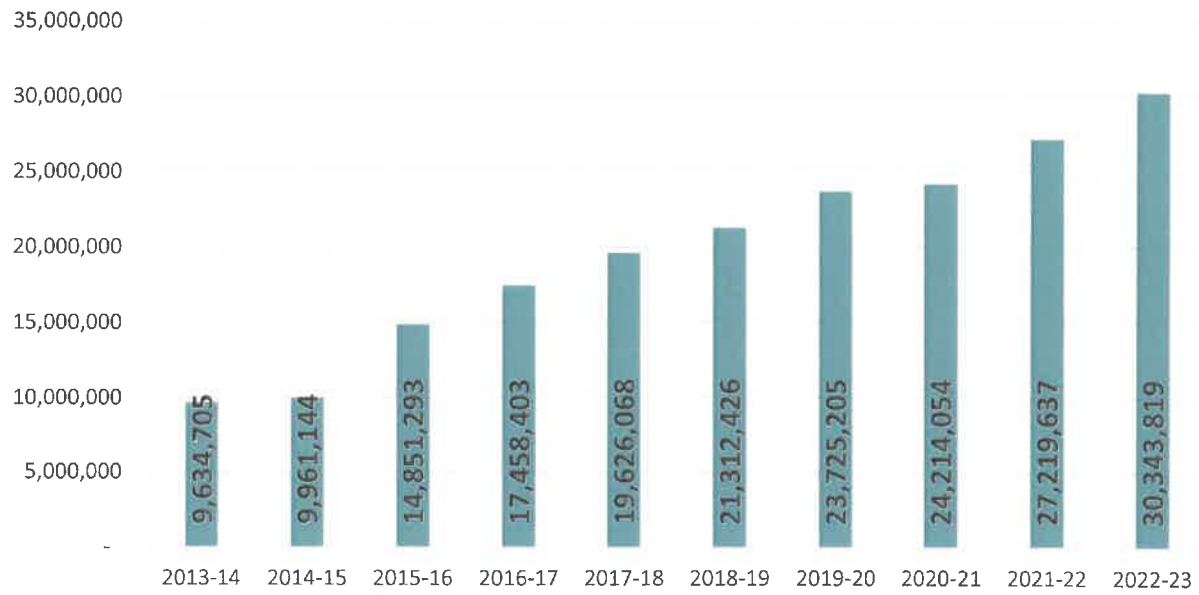
Certificated Positions	
Teacher's Salaries	28,995,127
Pupil Support	3,432,484
Supervisors' and Administrators' Salaries	14,090,853
Other Certificated Salaries	2,535,360
Total Certificated Salaries	49,053,824
Classified Salaries	
Instructional Salaries	12,969,624
Support Salaries	3,428,330
Supervisors' and Administrators' Salaries	26,878,730
Clerical, Technical, Office Salaries	15,300,956
Other Classified Salaries	632,247
Total Classified Salaries	59,209,887

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)	13,101,086
Public Employers' Retirement (PERS)	12,171,051
Medicare/PARS	1,724,520
Health and Welfare	23,336,147
Unemployment	54,728
Workers' Compensation	2,229,642
Other Employee Benefits	2,567,745
Total Employee Benefits	55,184,919

Impact of Rate Increases for Retirement Contributions



Salaries and Benefits Projection Summary

Salaries: Negotiations are pending with all bargaining groups at this time and this budget does not incorporate any salary increases. We have included an increase for step and column adjustments as required by collective bargaining.

Medical Benefits: We did agree to pay for the increase of our medical plans for the 2020-21 year. We continue to meet with our Health Benefits Review Committee regularly, and analyze utilization of our plans. Our broker and the Health Benefits Review Committee agreed that we should market our plans to other insurance companies this year as we look at what options are available to meet the needs of our employees. We should receive preliminary results in April.

Retirement Benefits: STRS employer rates decreased from 17.1% to 16.15% and PERS employer rates increased from 19.721% to 20.7%. These rates changed in the Governor's May Revise budget from decreasing long-term liability to current savings.

Declining enrollment and programs that are not continuing after 2020-21 may require us to reduce staffing for 2021-22 as we continue to evaluate our budgets.

Books and Supplies

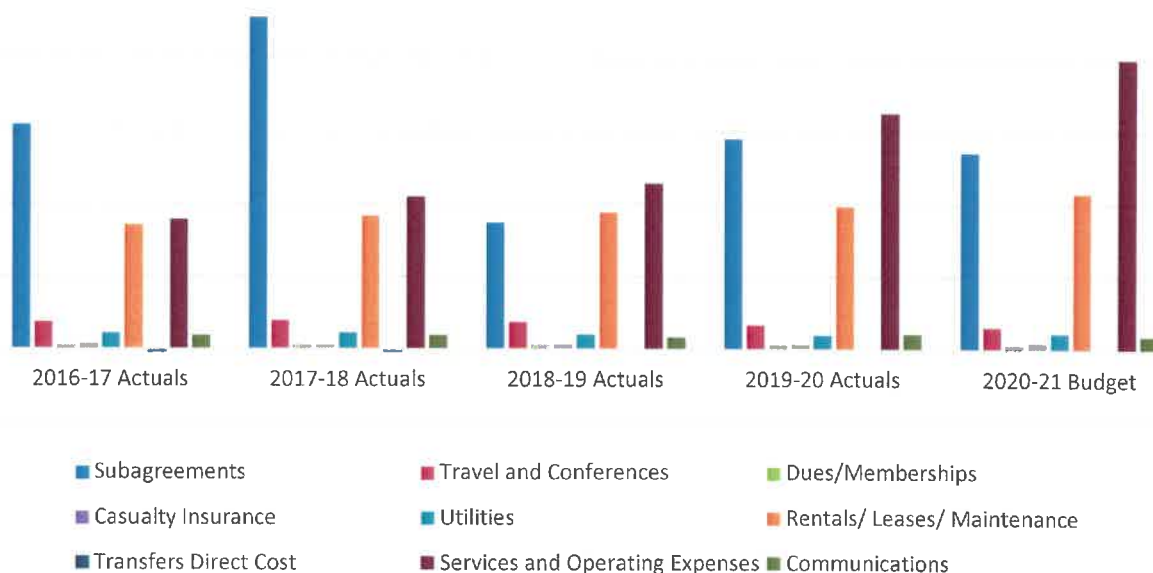
Expenditures in this category are specific to books, supplies, and non-capitalized equipment (equipment under \$5,000)

	2018-19 Actuals	2019-20 Actuals	2020-21 Projection	2021-22 Projection	2022-23 Projections
Textbooks/Inst. Materials	294,908	153,792	431,350	438,650	446,096
General Supplies	5,160,091	7,522,734	14,642,677	10,314,320	10,452,123
Equipment	573,076	1,458,358	4,183,672	4,244,060	4,305,656
Total	6,028,075	9,134,884	19,257,699	14,997,030	15,203,875

Books and Supplies Summary Projections

We have 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 improved 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 purchases and internet bandwidth at most sites, to enable effective distance learning required by COVID-19 restrictions. We will continue to evaluate the technology needs of our students and staff.

Services and Operating Expenses



Sub-Agreements \$13,529,500

These are contracts with other agencies for services they provide on our behalf. The largest contract is \$5,832,189 for transportation services, \$4,611,131 for MTSS, \$1,421,747 for TUPE programs, \$1,330,920 for the Strong Workforce Program, and \$333,513 in various entitlements and contracts.

Travel and Conference \$1,511,005

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 \$240,127 for 2020-21. Travel, and parking for local conferences for staff development opportunities are included in this budget category. This is decreased by 51% from the adopted budget.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting \$401,970 for 2020-21. Many of these programs include statewide collaboration, which usually requires monthly meetings in Sacramento. For 2020-21 the Superintendent has restricted travel to essential purposes only. This budget is a 47% decrease from the adopted budget.

Object Code 5230 is for registrations for conference and workshops, which is budgeted at \$868,908 for 2020-21 we have budgeted for an increase of less than 1% because we are increasing staff development opportunities when possible.

Below is 2020-21 travel and conference year to date expenditures by division

Detail Summary by Division R&U	Unrestricted	Restricted	Total	% of Total
Superintendent's Office	13,492	-	13,492	10.7%
Information Technology	6,172	-	6,172	4.9%
Legal	2,311	-	2,311	1.8%
Administrative	9,810	540	10,350	8.2%
Alternative Education	8,639	39,758	48,396	38.4%
Business	2,566	2,818	5,384	4.3%
Special Education	10,782	12,386	23,168	18.4%
Governance, Leadership, & Comm Partnerships	2,874	-	2,874	2.3%
Educational	9,488	4,349	13,838	11.0%
Total	66,134	59,851	125,985	100.0%

actuals as of 11-24-2020

Dues and Memberships: \$257,016

- 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: \$400,000

- This is liability insurance for OCDE programs and we are anticipating a 60% increase in the cost of insurance due to the passage of AB218

Utilities: \$1,128,604

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

Rentals and Leases: \$10,767,133

- The cost of leasing our school sites is \$7,542,196. This category also includes equipment maintenance agreements for all of our sites

Professional Services: \$19,945,699

- 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.

Transfers of Direct Costs: (\$41,820)

- Record transfers of administrative costs on any basis other than the indirect cost rate.

Orange County Department of Education Legal Fees

Programs	2011-12 Actual	2012-13 Actual	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 First Interim Budget
Student Programs	125,120	46,133	35,007	27,501	80,238	20,265	12,912	4,519	26,837	285,400
General Administration	20,807	27,344	23,136	43,098	23,191	31,434	3,970	43,032	4,931	54,000
Project Glad			318,115	216,247	31,531	7,537				
County Board				15,574	27,629			374,611	706,485	954,000
County Superintendent					8,423			287,149	843,753	900,000
OCERS/ Attorney Fees					188,011	675,247	118,685	74,316	4,594	60,000
OCERS/UUAL					180,408	343,710	360,672	241,416		
County Board Contingency										350,000
Total	145,927	73,477	376,258	302,420	539,431	1,078,193	496,239	1,025,043	1,586,599	2,603,400

UUAL is required to move to object code 3900 in current year. The 2019-20 amount is \$292,608

Communication: \$929,865

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

Services and Operating Services Summary Projections

We continue to allocate funding for professional development especially for areas that are student facing. Our leadership team is focusing on skills to help teachers with distance learning and engaging students. The Superintendent has restricted travel to only essential purposes at this time. We have not reduced the budget for virtual conferences, as they are providing important professional development opportunities.

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 maker-spaces for technology. Though we will occupy larger sites, we will be closing over 23 smaller sites due to declining enrollment. Due to COVID-19, many of our plans were delayed, but we are moving forward with improvements at the Argosy ACCESS site in Orange.

We have budgeted 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 million for new equipment in the 2020-21 year.

Capital Outlay Summary Projections

We have completed numerous projects for the 2020-21 year. Completed 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 will be bidding asphalt and roofing maintenance contracts for sites for Spring of 2020-21. 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 \$671,647 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 2020-21 reflects a surplus (current year revenues vs. current year expenditures) of \$18,282,858. This budget does include one-time federal CARES Act funding that is required to be expended by December 30, 2020. Salary and benefit increases are pending collective bargaining with both groups. We will monitor our budget closely and make reductions throughout the year where possible.

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 LCP. We are cautious regarding the recent information from the Legislative Analyst Office and economic experts regarding the state budget. We do support advocating for reductions in deferrals before any additional new revenue is allocated to schools. For 2021-22 we are anticipating reductions in on-going revenue, and we have increased expenditures for PERS, STRS 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. Our strong financial position will allow us to make thoughtful reductions that will not impact services to students, districts or our community partners.

Fund Balance:

The 2020-21 fund balance is projected to be \$249,058,756

\$83,684,575 is committed for specific program needs.

- \$48,934,251 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$9,024,065 is reserved for Lottery funds that have been reserved for contingencies.
- \$7,684,326 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$4,789,967 is reserved for District Differentiated Support.
- \$4,581,181 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- \$2,936,639 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$1,178,980 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$1,032,580 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$1,011,488 is reserved for Risk Management and Security.
- \$864,801 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.
- \$350,000 is reserved for County Board discretionary.
- \$269,523 is reserved for Categorical programs ending balances that will be used in subsequent years.
- \$214,450 is reserved for the Special Education Alliance that has funds for specific trainings and legal costs.

\$44,975,612 is designated for carryover for specific programs

- \$26,039,772 is restricted for Routine Maintenance and is required by state statute

- \$10,990,350 is restricted to be spent on facility or health and safety related items.
- \$3,504,269 is restricted for Multi-Tiered Support Systems.
- \$1,380,536 is restricted for various Special Education program ending balances.
- \$1,147,494 is restricted for the Special Schools billback program
- \$881,087 is restricted for various income accounts for future work
- \$711,264 is restricted for Lottery materials for Central County CTEp.
- \$320,840 is restricted for Lattner donation for Special Schools.

\$120,328,569 is designated for Reserve for Economic Uncertainties

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

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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December 2, 2020

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$4,853,393 due to the following:</p> <ul style="list-style-type: none"> • \$18,876,125 increase due to a projected increase of Average Daily Attendance (ADA) for Alternative Education and due to the one-time change in the state formula of hold harmless ADA from the prior year • \$4,273,592 increase due to a projected increase to the Local Control Funding Formula and due to hold harmless from the prior year • \$1,797,601 increase for Property Tax for OCDE programs that are part of the North Orange County Special Education Local Plan (SELPA) • \$876,510 increase 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 decrease in state aid funds is recorded in Fund 10 for SELPA pass thru) • (\$20,970,435) decrease for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200. • <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>
(2) Federal Revenue	<p>Increased by a net of \$12,152,507 due to the following:</p> <ul style="list-style-type: none"> • \$6,841,234 increase for new one-time CARES Act Coronavirus Relief funds (CRF) ending December 30th, 2020 • \$5,157,381 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • \$590,799 increase for new one-time CARES Act, Elementary and Secondary Emergency Relief (ESSER) funds ending September 30, 2022 • \$429,750 increase for Dual Language Learning Professional Development entitlement which is mostly deferred revenue from 2019-20 • (\$406,126) decrease for changes in various categorical programs • (\$226,745) decrease for ESSA California School Improvement entitlement program • (\$233,786) decrease for Quality Counts California Regional Certification and Coordination entitlement due to program ending June 30, 2020

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(3) Other State Revenue	<p>Increased by a net of \$8,985,620 due to the following:</p> <ul style="list-style-type: none"> • \$3,826,695 increase for K12 Strong Workforce due to reclassification from local revenue to other state revenue • \$1,218,105 increase for STRS on behalf [required to recognize the revenue and expense for the STRS benefit made by the state on behalf of the county office] • \$929,035 increase in Tobacco Use Prevention Program (TUPE) Building Capacity which is mostly carryover from the prior year • \$924,123 increase for new one-time CARES Act, Learning Loss Mitigation (LLM) funding ending June 30, 2021 • \$657,033 increase for new Special Schools Inclusive Early Education and Expansion Program (IEEEP) ending December 31, 2024 (playground improvement and modification at Knott elementary school for Anaheim City School District and Centralia Elementary School District) • \$481,544 increase in various state programs • \$320,087 increase in Curriculum contract mostly due to carryover from 2019-20, ending June 30, 2022 • \$266,095 increase in Lottery funds • \$203,022 increase for new School Communications Threat Assessment • \$159,881 increase for Career Technical Education Incentive Grant (CTEIG) that ended June 30, 2020 and received an ending date extension (this is prior year carryover)
(4) Other Local Revenue	<p>Increased by a net of \$185,227 due to the following:</p> <ul style="list-style-type: none"> • \$7,784,872 increase in local revenue for Tuition transfers due to increase in state formula and hold harmless from prior year • \$800,000 increase in contract fees for new Health Care Agency After Hours Nursing Support for COVID • (\$3,702,081) decrease for Special Schools due to decrease in the average student enrollment • (\$2,268,292) decrease in contract fees K-12 Strong Workforce contract with Rancho Community College due to reclassification from local revenue to other state revenue • (\$982,264) decrease in contract fees for Impact/Impact Hub due to reduction in award amount • (\$706,583) decrease in local revenue for registration for workshops and conferences for Education Services • (\$402,692) decrease in local revenue for various programs • (\$337,733) decrease in local revenue for interest earned

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EXPENDITURES	
(5) Certificated Salaries	<p>Decreased by a net of (\$2,496,515) due to the following:</p> <ul style="list-style-type: none"> • \$214,418 increase for vacant and new certificated positions that are projected to be filled this year • (\$1,238,754) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year • (\$1,077,071) decrease for closed certificated positions that will not be filled due to attrition from retirement and resignations • (\$395,108) decrease for short term, extra duty and substitutes for various programs • No salary increases have been budgeted for certificated and certificated management.
(6) Classified Salaries	<p>Decreased by a net of (\$2,419,150) due to the following:</p> <ul style="list-style-type: none"> • \$593,702 increase for vacant and new classified positions that are projected to be filled this year • \$574,809 increase for short term positions • (\$1,403,408) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year • (\$1,291,550) decrease for closed classified positions that will not be filled due to attrition from retirement and resignations for various programs • (\$892,703) decrease for extra duty and substitutes for various programs • No salary increases have been budgeted for classified, supervisory, and classified management.
(7) Employee Benefits	<p>Increased by a net of \$973,152 due to the following:</p> <ul style="list-style-type: none"> • \$2,328,865 increase for medical benefits for all groups • \$1,218,105 increase for STRS on behalf due to change in rate [required to recognize the revenue and expense for the STRS benefit made by the state on behalf of the county office] • \$498,733 increase for benefits for vacant and new positions that are projected to be filled this year • \$464,113 increase for OCERS for administrative cost for pension • (\$1,875,508) decrease for benefits for closed positions from attrition due to retirements and resignations • (\$1,661,156) decrease for (July- December) benefit savings for unfilled positions budgeted for the whole year • No salary benefit increases have been budgeted.

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(8) Books and Supplies	<p>Increased by a net of \$2,840,438 due to the following:</p> <ul style="list-style-type: none"> • \$2,707,871 increase in various expenditures including instructional materials, safety & health supplies, custodial supplies, general supplies for CARES Act, Coronavirus Relief funds (CRF) and Learning Loss Mitigation (LLM) funding • \$1,000,000 increase in equipment for CARES Act Coronavirus Relief funds (CRF) • \$694,962 increase for holding accounts for various programs awaiting program guidelines • (\$1,519,239) decrease in instructional materials and supplies for various programs • (\$43,156) decrease in equipment for various programs
(9) Services, Other Operating Expenses	<p>Increased by a net of \$1,916,280 due to the following:</p> <ul style="list-style-type: none"> • \$2,031,173 increase for instructional contracts for K12 Strong Workforce Pathways • \$654,655 increase in various service contracts and miscellaneous expenditures for CARES Act Coronavirus Relief funds (CRF) • \$334,725 increase in pass through sub-agreements for grants and categorical programs • \$315,084 increase in other service contracts for various programs • \$250,000 increase for Information Technology data processing for additional VDI maintenance agreements and software licenses for new equipment purchased • (\$1,669,357) decrease for various miscellaneous operating expenses for various programs
(10) Capital Outlay	<p>Increased by a net of \$2,185,872 due to the following:</p> <ul style="list-style-type: none"> • \$2,000,000 increase for new equipment for CARES Act, Coronavirus Relief funds (CRF) • \$375,000 increase for improvement of sites and buildings for various programs • (\$189,128) decrease for new and replacement equipment for various programs
(11) Other Outgo	<p>Decreased by a net of (\$15,927,162) due to the following:</p> <ul style="list-style-type: none"> • \$4,861,245 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • \$182,028 increase in North Orange County SELPA transfers • (\$20,970,435) decrease for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources]
(12) Indirect Costs	<p>Increased by a net of \$907,947 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 \$220,545 due to the following:</p> <ul style="list-style-type: none"> • \$220,545 increase for contribution to the Child Development Fund due to the changes in funding <i>[these funds have a cap on the indirect allowed and the contribution is the offset]</i>

ORANGE COUNTY DEPARTMENT OF EDUCATION

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(14) Ending Balance	<p>The total projected General ending fund balance is \$249,058,756 \$120,328,569 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none">• \$83,684,575 designated for programs and grants• \$44,975,612 designated as Legally Restricted 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 \$120,328,569</p>

Orange County Department of Education
2020-21 First Interim Budget (FI) -vs- 2020-21 Adopted Budget (AB)

11/23/2020 Revenue	2020-21			2020-21			2020-21			Variance	
	Adopted Budget (AB)			First Interim Budget (AB)			2020-21 FI -vs- 2020-21 AB				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
LCFF/Revenue Limit	97,631,068	3,979,728	101,610,796	100,686,860	5,777,329	106,464,189	3,055,792	1,797,601	4,853,393		
Federal	19,354,126	12,039,893	31,394,019	24,222,160	19,324,366	43,546,526	4,868,034	7,284,473	12,152,507		
Other State	3,043,394	12,272,221	15,315,615	3,490,252	20,810,983	24,301,235	446,858	8,538,762	8,985,620		
Local Revenue	50,204,358	49,547,389	99,751,747	55,251,118	44,685,856	99,936,974	5,046,760	(4,861,533)	185,227		
Total Revenue	170,232,946	77,839,231	248,072,177	183,650,390	90,598,534	274,248,924	13,417,444	12,759,303	26,176,747		
Expenditures											
Certificated	32,861,173	18,689,166	51,550,339	31,068,679	17,985,145	49,053,824	(1,792,494)	(704,021)	(2,496,515)		
Classified	37,223,522	24,405,515	61,629,037	35,567,500	23,642,387	59,209,887	(1,656,022)	(763,128)	(2,419,150)		
Benefits	29,790,237	24,421,530	54,211,767	30,727,712	24,457,207	55,184,919	937,475	35,677	973,152		
Books and Supplies	13,213,151	3,204,110	16,417,261	12,143,069	7,114,630	19,257,699	(1,070,082)	3,910,520	2,840,438		
Services	32,451,106	14,059,616	46,510,722	30,915,769	17,511,233	48,427,002	(1,535,337)	3,451,617	1,916,280		
Capital Outlay	3,175,807	10,000	3,185,807	2,947,579	2,424,100	5,371,679	(228,228)	2,414,100	2,185,872		
Other Outgo	39,733,483	-	39,733,483	23,624,293	182,028	23,806,321	(16,109,190)	182,028	(15,927,162)		
Transfers of Indirect	(10,351,480)	6,914,162	(3,437,318)	(11,104,853)	6,759,588	(4,345,265)	(753,373)	(154,574)	(907,947)		
Total Expenditures	178,096,999	91,704,099	269,801,098	155,889,748	100,076,318	255,966,066	(22,207,251)	8,372,219	(13,835,032)		
Excess/Deficiency	(7,864,053)	(13,864,868)	(21,728,921)	27,760,642	(9,477,784)	18,282,858	35,624,695	4,387,084	40,011,779		
Transfers In	-	-	-	-	-	-	-	-	-		
Transfers Out	(451,102)	(980,735)	(1,431,837)	(671,647)	(980,735)	(1,652,382)	(220,545)	-	(220,545)		
Other Sources	-	-	-	-	-	-	-	-	-		
Contributions	(12,132,722)	12,132,722	-	(10,069,826)	10,069,826	-	2,062,896	(2,062,896)	-		
All Other Sources	(12,583,824)	11,151,987	(1,431,837)	(10,741,473)	9,089,091	(1,652,382)	1,842,351	(2,062,896)	(220,545)		
Net Increase or											
Decrease in Fund	(20,447,877)	(2,712,881)	(23,160,758)	17,019,169	(388,693)	16,630,476	37,467,046	2,324,188	39,791,234		
Beginning Balance	175,270,296	45,715,913	220,986,209	187,063,975	45,364,305	232,428,280	11,793,679	(351,608)	11,442,071		
Audit Adjustment	-	-	-	-	-	-	-	-	-		
Ending Balance	154,822,419	43,003,032	197,825,451	204,083,144	44,975,612	249,058,756	49,260,725	1,972,580	51,233,305		

	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)	1) LCFF Sources		8010-8099	101,610,796.00	101,610,796.00	10,914,155.71	106,464,189.00	4,853,393.00	4.8%
2)	2) Federal Revenue		8100-8299	31,394,019.00	31,394,019.00	22,282,875.85	43,546,526.00	12,152,507.00	38.7%
3)	3) Other State Revenue		8300-8599	15,315,615.00	15,315,615.00	9,225,972.53	24,301,235.00	8,985,620.00	58.7%
4)	4) Other Local Revenue		8600-8799	99,751,747.00	99,751,747.00	22,366,032.09	99,936,974.00	185,227.00	0.2%
	5) TOTAL, REVENUES			248,072,177.00	248,072,177.00	64,789,036.18	274,248,924.00		
	B. EXPENDITURES								
5)	1) Certificated Salaries		1000-1999	51,550,339.00	51,550,339.00	15,451,366.37	49,053,824.00	2,496,515.00	4.8%
6)	2) Classified Salaries		2000-2999	61,629,037.00	61,629,037.00	13,239,935.26	59,209,887.00	2,419,150.00	3.9%
7)	3) Employee Benefits		3000-3999	54,211,767.00	54,211,767.00	13,591,122.47	55,184,919.00	(973,152.00)	-1.8%
8)	4) Books and Supplies		4000-4999	16,417,261.00	16,417,261.00	1,516,171.95	19,257,699.00	(2,840,438.00)	-17.3%
9)	5) Services and Other Operating Expenditures		5000-5999	46,510,722.00	46,510,722.00	6,950,257.38	48,427,002.00	(1,916,280.00)	-4.1%
10)	6) Capital Outlay		6000-6999	3,185,807.00	3,185,807.00	775,246.62	5,371,679.00	(2,185,872.00)	-68.6%
11)	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
			7400-7499	39,733,483.00	39,733,483.00	8,539,508.89	23,806,321.00	15,927,162.00	40.1%
12)	8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,437,318.00)	(3,437,318.00)	(388,159.94)	(4,345,265.00)	907,947.00	-26.4%
	9) TOTAL, EXPENDITURES			269,801,098.00	269,801,098.00	59,675,449.00	255,966,066.00		
	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,728,921.00)	(21,728,921.00)	5,113,587.18	18,282,858.00		
13)	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	1,431,837.00	1,431,837.00	0.00	1,652,382.00	(220,545.00)	-15.4%
	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			(1,431,837.00)	(1,431,837.00)	0.00	(1,652,382.00)		

14)
15)

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)			(23,160,758.00)	(23,160,758.00)	5,113,587.18	16,630,476.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	220,986,209.00	220,986,209.00		232,428,280.00	11,442,071.00	5.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,986,209.00	220,986,209.00		232,428,280.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,986,209.00	220,986,209.00		232,428,280.00		
2) Ending Balance, June 30 (E + F1e)			197,825,451.00	197,825,451.00		249,058,756.00		
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	43,003,032.00	43,003,032.00		44,975,612.00		
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	44,311,144.00	44,311,144.00		83,684,575.00		
ACCESS LCFF/LCAP Priorities	0000	9780	10,461,804.00					
Mandated Costs	0000	9780	6,566,590.00					
COE LCAP Support & Approval	0000	9780	5,403,909.00					
Medical Administrative Activities (MAA)	0000	9780	4,314,584.00					
OCDE ERATE	0000	9780	2,904,891.00					
Risk Management Safety & Security	0000	9780	1,000,636.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
Reserve for Outdated Checks	0000	9780	640,847.00					
Various Other Designated Programs	0000	9780	523,779.00					
Time & Attendance	0000	9780	459,531.00					
Various Workshop Trainings	0000	9780	376,217.00					
County Board Discretionary	0000	9780	350,000.00					
FIS V-Card District Discretionary	0000	9780	270,000.00					
Reserve for Alternative Education CHEF	0000	9780	245,158.00					
Special Schools JPA	0000	9780	239,287.00					
Special Schools Tier III	0000	9780	238,117.00					
OCERS Pending Litigation	0000	9780	200,000.00					
Courier Services	0000	9780	192,610.00					
College and Career Readiness Consorti	0000	9780	129,992.00					
Instructional Materials Lottery	1100	9780	8,605,682.00					
CTEp (ROP) Lottery	1100	9780	375,186.00					
ACCESS LCFF/LCAP Priorities	0000	9780		10,461,804.00				
Mandated Costs	0000	9780		6,566,590.00				
COE LCAP Support & Approval	0000	9780		5,403,909.00				
Medical Administrative Activities (MAA)	0000	9780		4,314,584.00				
OCDE ERATE	0000	9780		2,904,891.00				
Risk Management Safety & Security	0000	9780		1,000,636.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				
Reserve for Outdated Checks	0000	9780		640,847.00				
Various Other Designated Programs	0000	9780		523,779.00				
Time & Attendance	0000	9780		459,531.00				

2020-21 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)
Various Workshp Trainings	0000	9780		376,217.00				
County Board Discretionary	0000	9780		350,000.00				
FIS V-Card District Discretionary	0000	9780		270,000.00				
Reserve for Alternative Education CHIE	0000	9780		245,158.00				
Special Schools JPA	0000	9780		239,287.00				
Special Schools Tier III	0000	9780		238,117.00				
OCERS Pending Litigation	0000	9780		200,000.00				
Courier Services	0000	9780		192,610.00				
College and Career Readiness Consorti	0000	9780		129,992.00				
Instructional Materials Lottery	1100	9780		8,605,682.00				
CTEp (ROP) Lottery	1100	9780		375,186.00				
ACCESS LCFF/LCAP Priorities	0000	9780				48,934,251.00		
Mandated Costs	0000	9780				7,684,326.00		
COE LCAP Support & Approval	0000	9780				4,789,967.00		
Medical Administrative Activities (MAA)	0000	9780				4,581,181.00		
OCDE ERATE	0000	9780				2,936,639.00		
Risk Management Safety & Security	0000	9780				1,011,488.00		
Reserve for Outdated Checks	0000	9780				864,801.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
Various Workshop Trainings	0000	9780				531,977.00		
Various Other Designated Programs	0000	9780				430,665.00		
County Board Discretionary	0000	9780				350,000.00		
EISS/SEED Workshop	0000	9780				280,358.00		
Special Schools Tier III	0000	9780				269,523.00		
FIS V-Card District Discretionary	0000	9780				248,839.00		
Courier Services	0000	9780				220,245.00		
Special Education JPA	0000	9780				214,450.00		
Time & Attendance	0000	9780				194,588.00		
2015-16 One-Time Discretionary	0000	9780				172,880.00		
College and Career Readiness Consorti	0000	9780				132,008.00		
Instructional Materials Lottery	1100	9780				8,658,100.00		
CTEp (ROP) Lottery	1100	9780				365,965.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	110,441,275.00	110,441,275.00		120,328,569.00		
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	23,554,499.00	23,554,499.00	7,271,036.75	25,953,963.00	2,399,464.00	10.2%
Education Protection Account State Aid - Current Year		8012	376,200.00	376,200.00	119,135.00	559,314.00	183,114.00	48.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	518,130.00	518,130.00	0.00	518,130.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	98,921,266.00	98,921,266.00	0.00	99,688,973.00	767,707.00	0.8%
Unsecured Roll Taxes		8042	2,929,899.00	2,929,899.00	1,488,382.78	3,072,128.00	142,229.00	4.9%
Prior Years' Taxes		8043	2,240,884.00	2,240,884.00	2,892,820.83	2,233,787.00	(7,097.00)	-0.3%
Supplemental Taxes		8044	2,073,625.00	2,073,625.00	559,564.43	2,089,957.00	16,332.00	0.8%
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	7,913,475.00	7,913,475.00	61,794.15	7,870,814.00	(42,661.00)	-0.5%
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			138,527,978.00	138,527,978.00	12,392,733.94	141,987,066.00	3,459,088.00	2.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(646,318.00)	(646,318.00)	0.00	(463,206.00)	183,112.00	-28.3%
All Other LCFF								
Transfers - Current Year	All Other	8091	(376,200.00)	(376,200.00)	0.00	(559,314.00)	(183,114.00)	48.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,028,127.00	1,028,127.00	0.00	937,680.00	(90,447.00)	-8.8%
Property Taxes Transfers		8097	(36,922,791.00)	(36,922,791.00)	(1,478,578.23)	(35,438,037.00)	1,484,754.00	-4.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			101,610,796.00	101,610,796.00	10,914,155.71	106,464,189.00	4,853,393.00	4.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,097,314.00	1,097,314.00	0.00	1,042,529.00	(54,785.00)	-5.0%
Special Education Discretionary Grants		8182	454,344.00	454,344.00	0.00	434,111.00	(20,233.00)	-4.5%
Child Nutrition Programs		8220	330,000.00	330,000.00	15,470.40	165,000.00	(165,000.00)	-50.0%
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	1,556,380.00	1,556,380.00	217,159.22	1,580,634.00	24,254.00	1.6%
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	3,430,760.00	3,430,760.00	722,404.62	3,394,440.00	(36,320.00)	-1.1%
Title I, Part D, Local Delinquent Programs	3025	8290	1,893,602.00	1,893,602.00	691,901.41	1,988,609.00	95,007.00	5.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	103,953.00	103,953.00	40,965.71	103,104.00	(849.00)	-0.8%

2020-21 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)
Title III, Part A, Immigrant Student Program	4201	8290	780.00	780.00	655.00	2,618.00	1,838.00	235.6%
Title III, Part A, English Learner Program	4203	8290	75,000.00	75,000.00	65,857.55	184,928.00	109,928.00	146.6%
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, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	1,609,553.00	1,609,553.00	251,137.00	1,391,364.00	(218,189.00)	-13.6%
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	20,842,333.00	20,842,333.00	20,277,324.94	33,259,189.00	12,416,856.00	59.6%
TOTAL, FEDERAL REVENUE			31,394,019.00	31,394,019.00	22,282,875.85	43,546,526.00	12,152,507.00	38.7%
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	28,000.00	28,000.00	1,290.96	14,000.00	(14,000.00)	-50.0%
Mandated Costs Reimbursements		8550	813,579.00	813,579.00	0.00	841,868.00	28,289.00	3.5%
Lottery - Unrestricted and Instructional Material		8560	1,075,563.00	1,075,563.00	(54,670.86)	1,341,658.00	266,095.00	24.7%
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	159,085.00	159,085.00	0.00	173,704.00	14,619.00	9.2%
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	367,719.00	367,719.00	1,084,809.81	527,600.00	159,881.00	43.5%
	6650, 6680, 6685, 6690, 6695							
Drug/Alcohol/Tobacco Funds		8590	3,988,951.00	3,988,951.00	3,381,773.30	4,917,986.00	929,035.00	23.3%
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%
All Other State Revenue	All Other	8590	8,882,718.00	8,882,718.00	4,812,769.32	16,484,419.00	7,601,701.00	85.6%
TOTAL, OTHER STATE REVENUE			15,315,615.00	15,315,615.00	9,225,972.53	24,301,235.00	8,985,620.00	58.7%

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	2,900,000.00	2,900,000.00	4,470.62	2,900,000.00	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	255,843.00	255,843.00	24,656.53	130,485.00	(125,358.00)	-49.0%
Food Service Sales		8634	356,500.00	356,500.00	4,041.06	176,500.00	(180,000.00)	-50.5%
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	4,800,000.00	4,800,000.00	634,459.95	4,462,267.00	(337,733.00)	-7.0%
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	52,717,495.00	52,717,495.00	9,787,701.73	45,926,879.00	(6,790,616.00)	-12.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,586,556.00	3,586,556.00	544,584.15	3,033,482.00	(553,074.00)	-15.4%
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	3,088,906.00	3,088,906.00	338,176.60	3,271,450.00	182,544.00	5.9%
Tuition		8710	31,536,146.00	31,536,146.00	11,009,236.56	39,321,018.00	7,784,872.00	24.7%
All Other Transfers In		8781-8783	483,374.00	483,374.00	0.00	687,966.00	204,592.00	42.3%
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	18,704.89	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			99,751,747.00	99,751,747.00	22,366,032.09	99,936,974.00	185,227.00	0.2%
TOTAL, REVENUES			248,072,177.00	248,072,177.00	64,789,036.18	274,248,924.00	26,176,747.00	10.6%

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	30,442,372.00	30,442,372.00	9,376,020.11	28,995,127.00	1,447,245.00	4.8%
Certificated Pupil Support Salaries		1200	3,357,446.00	3,357,446.00	967,664.77	3,432,484.00	(75,038.00)	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	15,183,482.00	15,183,482.00	4,337,558.72	14,090,853.00	1,092,629.00	7.2%
Other Certificated Salaries		1900	2,567,039.00	2,567,039.00	770,122.77	2,535,360.00	31,679.00	1.2%
TOTAL, CERTIFICATED SALARIES			51,550,339.00	51,550,339.00	15,451,366.37	49,053,824.00	2,496,515.00	4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,173,351.00	14,173,351.00	2,569,776.85	12,969,624.00	1,203,727.00	8.5%
Classified Support Salaries		2200	3,417,703.00	3,417,703.00	745,222.66	3,428,330.00	(10,627.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	27,597,188.00	27,597,188.00	6,028,553.33	26,878,730.00	718,458.00	2.6%
Clerical, Technical and Office Salaries		2400	15,943,817.00	15,943,817.00	3,779,872.78	15,300,956.00	642,861.00	4.0%
Other Classified Salaries		2900	496,978.00	496,978.00	116,509.64	632,247.00	(135,269.00)	-27.2%
TOTAL, CLASSIFIED SALARIES			61,629,037.00	61,629,037.00	13,239,935.26	59,209,887.00	2,419,150.00	3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,864,279.00	11,864,279.00	2,337,093.01	13,101,086.00	(1,236,807.00)	-10.4%
PERS		3201-3202	12,349,775.00	12,349,775.00	2,789,669.65	12,171,051.00	178,724.00	1.4%
OASDI/Medicare/Alternative		3301-3302	1,741,633.00	1,741,633.00	422,321.01	1,724,520.00	17,113.00	1.0%
Health and Welfare Benefits		3401-3402	23,849,740.00	23,849,740.00	7,219,487.28	23,336,147.00	513,593.00	2.2%
Unemployment Insurance		3501-3502	55,761.00	55,761.00	14,107.88	54,728.00	1,033.00	1.9%
Workers' Compensation		3601-3602	2,264,334.00	2,264,334.00	586,827.83	2,229,642.00	34,692.00	1.5%
OPEB, Allocated		3701-3702	0.00	0.00	68,465.44	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	2,086,245.00	2,086,245.00	153,150.37	2,567,745.00	(481,500.00)	-23.1%
TOTAL, EMPLOYEE BENEFITS			54,211,767.00	54,211,767.00	13,591,122.47	55,184,919.00	(973,152.00)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	261,718.00	261,718.00	73,663.87	280,178.00	(18,460.00)	-7.1%
Books and Other Reference Materials		4200	133,940.00	133,940.00	20,548.52	151,172.00	(17,232.00)	-12.9%
Materials and Supplies		4300	12,182,775.00	12,182,775.00	1,334,589.11	14,005,677.00	(1,822,902.00)	-15.0%
Noncapitalized Equipment		4400	3,226,828.00	3,226,828.00	62,958.47	4,183,672.00	(956,844.00)	-29.7%
Food		4700	612,000.00	612,000.00	24,411.98	637,000.00	(25,000.00)	-4.1%
TOTAL, BOOKS AND SUPPLIES			16,417,261.00	16,417,261.00	1,516,171.95	19,257,699.00	(2,840,438.00)	-17.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,194,775.00	13,194,775.00	38,104.17	13,529,500.00	(334,725.00)	-2.5%
Travel and Conferences		5200	2,180,100.00	2,180,100.00	78,891.32	1,511,005.00	669,095.00	30.7%
Dues and Memberships		5300	294,170.00	294,170.00	114,024.33	257,016.00	37,154.00	12.6%
Insurance		5400-5450	400,000.00	400,000.00	377,576.00	400,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,136,118.00	1,136,118.00	374,706.51	1,128,604.00	7,514.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,106,393.00	11,106,393.00	4,244,870.39	10,767,133.00	339,260.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,920.00)	(35,920.00)	(3,954.41)	(41,820.00)	5,900.00	-16.4%
Professional/Consulting Services and Operating Expenditures		5800	17,336,315.00	17,336,315.00	1,371,929.99	19,945,699.00	(2,609,384.00)	-15.1%
Communications		5900	898,771.00	898,771.00	354,109.08	929,865.00	(31,094.00)	-3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,510,722.00	46,510,722.00	6,950,257.38	48,427,002.00	(1,916,280.00)	-4.1%

2020-21 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	1,500,000.00	30,206.78	1,875,000.00	(375,000.00)	-25.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	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	1,407,000.00	1,407,000.00	745,039.84	3,216,179.00	(1,809,179.00)	-128.6%
Equipment Replacement		6500	278,807.00	278,807.00	0.00	280,500.00	(1,693.00)	-0.6%
TOTAL, CAPITAL OUTLAY			3,185,807.00	3,185,807.00	775,246.62	5,371,679.00	(2,185,872.00)	-68.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	375,999.00	375,999.00	0.00	375,999.00	0.00	0.0%
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	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		7281-7283	17,883,767.00	17,883,767.00	8,539,508.89	22,745,012.00	(4,861,245.00)	-27.2%
All Other Transfers Out to All Others		7299	21,473,717.00	21,473,717.00	0.00	685,310.00	20,788,407.00	96.8%
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)			39,733,483.00	39,733,483.00	8,539,508.89	23,806,321.00	15,927,162.00	40.1%
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	(3,437,318.00)	(3,437,318.00)	(388,159.94)	(4,345,265.00)	907,947.00	-26.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,437,318.00)	(3,437,318.00)	(388,159.94)	(4,345,265.00)	907,947.00	-26.4%
TOTAL, EXPENDITURES			269,801,098.00	269,801,098.00	59,675,449.00	255,966,066.00	13,835,032.00	5.1%

2020-21 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

30 10306 0000000
Form 011

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	451,102.00	451,102.00	0.00	671,647.00	(220,545.00)	-48.9%
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			1,431,837.00	1,431,837.00	0.00	1,652,382.00	(220,545.00)	-15.4%
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)			(1,431,837.00)	(1,431,837.00)	0.00	(1,652,382.00)	220,545.00	15.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	97,631,068.00	97,631,068.00	10,651,518.86	100,686,860.00	3,055,792.00	3.1%
2) Federal Revenue		8100-8299	19,354,126.00	19,354,126.00	12,518,512.08	24,222,160.00	4,868,034.00	25.2%
3) Other State Revenue		8300-8599	3,043,394.00	3,043,394.00	(22,138.96)	3,490,252.00	446,858.00	14.7%
4) Other Local Revenue		8600-8799	50,204,358.00	50,204,358.00	14,774,499.57	55,251,118.00	5,046,760.00	10.1%
5) TOTAL, REVENUES			170,232,946.00	170,232,946.00	37,922,391.55	183,650,390.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,861,173.00	32,861,173.00	10,161,492.71	31,068,679.00	1,792,494.00	5.5%
2) Classified Salaries		2000-2999	37,223,522.00	37,223,522.00	8,313,976.50	35,567,500.00	1,656,022.00	4.4%
3) Employee Benefits		3000-3999	29,790,237.00	29,790,237.00	8,345,719.93	30,727,712.00	(937,475.00)	-3.1%
4) Books and Supplies		4000-4999	13,213,151.00	13,213,151.00	849,824.59	12,143,069.00	1,070,082.00	8.1%
5) Services and Other Operating Expenditures		5000-5999	32,451,106.00	32,451,106.00	6,253,583.06	30,915,769.00	1,535,337.00	4.7%
6) Capital Outlay		6000-6999	3,175,807.00	3,175,807.00	30,206.78	2,947,579.00	228,228.00	7.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	39,733,483.00	39,733,483.00	8,539,508.89	23,624,293.00	16,109,190.00	40.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,351,480.00)	(10,351,480.00)	(671,525.42)	(11,104,853.00)	753,373.00	-7.3%
9) TOTAL, EXPENDITURES			178,096,999.00	178,096,999.00	41,822,787.04	155,889,748.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,864,053.00)	(7,864,053.00)	(3,900,395.49)	27,760,642.00		
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	451,102.00	451,102.00	0.00	671,647.00	(220,545.00)	-48.9%
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	(12,132,722.00)	(12,132,722.00)	(35,587.58)	(10,069,826.00)	2,062,896.00	-17.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,583,824.00)	(12,583,824.00)	(35,587.58)	(10,741,473.00)		

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)			(20,447,877.00)	(20,447,877.00)	(3,935,983.07)	17,019,169.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	175,270,296.00	175,270,296.00		187,063,975.00	11,793,679.00	6.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,270,296.00	175,270,296.00		187,063,975.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,270,296.00	175,270,296.00		187,063,975.00		
2) Ending Balance, June 30 (E + F1e)			154,822,419.00	154,822,419.00		204,083,144.00		
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	44,311,144.00	44,311,144.00		83,684,575.00		
ACCESS LCFF/LCAP Priorities	0000	9780	10,461,804.00					
Mandated Costs	0000	9780	6,566,590.00					
COE LCAP Support & Approval	0000	9780	5,403,909.00					
Medical Administrative Activities (MAA)	0000	9780	4,314,584.00					
OCDE ERATE	0000	9780	2,904,891.00					
Risk Management Safety & Security	0000	9780	1,000,636.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
Reserve for Outdated Checks	0000	9780	640,847.00					
Various Other Designated Programs	0000	9780	523,779.00					
Time & Attendance	0000	9780	459,531.00					
Various Workshop Trainings	0000	9780	376,217.00					
County Board Discretionary	0000	9780	350,000.00					
FIS V-Card District Discretionary	0000	9780	270,000.00					
Reserve for Alternative Education CHEF	0000	9780	245,158.00					
Special Schools JPA	0000	9780	239,287.00					
Special Schools Tier III	0000	9780	238,117.00					
OCERS Pending Litigation	0000	9780	200,000.00					
Courier Services	0000	9780	192,610.00					
College and Career Readiness Consorti	0000	9780	129,992.00					
Instructional Materials Lottery	1100	9780	8,605,682.00					
CTEp (ROP) Lottery	1100	9780	375,186.00					
ACCESS LCFF/LCAP Priorities	0000	9780		10,461,804.00				
Mandated Costs	0000	9780		6,566,590.00				
COE LCAP Support & Approval	0000	9780		5,403,909.00				
Medical Administrative Activities (MAA)	0000	9780		4,314,584.00				
OCDE ERATE	0000	9780		2,904,891.00				
Risk Management Safety & Security	0000	9780		1,000,636.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				
Reserve for Outdated Checks	0000	9780		640,847.00				
Various Other Designated Programs	0000	9780		523,779.00				
Time & Attendance	0000	9780		459,531.00				

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)
Various Workshp Trainings	0000	9780		376,217.00				
County Board Discretionary	0000	9780		350,000.00				
FIS V-Card District Discretionary	0000	9780		270,000.00				
Reserve for Alternative Education CHEI	0000	9780		245,158.00				
Special Schools JPA	0000	9780		239,287.00				
Special Schools Tier III	0000	9780		238,117.00				
OCERS Pending Litigation	0000	9780		200,000.00				
Courier Services	0000	9780		192,610.00				
College and Career Readiness Consorti	0000	9780		129,992.00				
Instructional Materials Lottery	1100	9780		8,605,682.00				
CTEp (ROP) Lottery	1100	9780		375,186.00				
ACCESS LCFF/LCAP Priorities	0000	9780				48,934,251.00		
Mandated Costs	0000	9780				7,684,326.00		
COE LCAP Support & Approval	0000	9780				4,789,967.00		
Medical Administrative Activities (MAA)	0000	9780				4,581,181.00		
OCDE ERATE	0000	9780				2,936,639.00		
Risk Management Safety & Security	0000	9780				1,011,488.00		
Reserve for Outdated Checks	0000	9780				864,801.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
Various Workshop Trainings	0000	9780				531,977.00		
Various Other Designated Programs	0000	9780				430,665.00		
County Board Discretionary	0000	9780				350,000.00		
EISS/SEED Workshop	0000	9780				280,358.00		
Special Schools Tier III	0000	9780				269,523.00		
FIS V-Card District Discretionary	0000	9780				248,839.00		
Courier Services	0000	9780				220,245.00		
Special Education JPA	0000	9780				214,450.00		
Time & Attendance	0000	9780				194,588.00		
2015-16 One-Time Discretionary	0000	9780				172,880.00		
College and Career Readiness Consorti	0000	9780				132,008.00		
Instructional Materials Lottery	1100	9780				8,658,100.00		
CTEp (ROP) Lottery	1100	9780				365,965.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	110,441,275.00	110,441,275.00		120,328,569.00		
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	23,554,499.00	23,554,499.00	7,271,036.75	25,953,963.00	2,399,464.00	10.2%
Education Protection Account State Aid - Current Year		8012	376,200.00	376,200.00	119,135.00	559,314.00	183,114.00	48.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	518,130.00	518,130.00	0.00	518,130.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	98,921,266.00	98,921,266.00	0.00	99,688,973.00	767,707.00	0.8%
Unsecured Roll Taxes		8042	2,929,899.00	2,929,899.00	1,488,382.78	3,072,128.00	142,229.00	4.9%
Prior Years' Taxes		8043	2,240,884.00	2,240,884.00	2,892,820.83	2,233,787.00	(7,097.00)	-0.3%
Supplemental Taxes		8044	2,073,625.00	2,073,625.00	559,564.43	2,089,957.00	16,332.00	0.8%
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	7,913,475.00	7,913,475.00	61,794.15	7,870,814.00	(42,661.00)	-0.5%
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			138,527,978.00	138,527,978.00	12,392,733.94	141,987,066.00	3,459,088.00	2.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(646,318.00)	(646,318.00)	0.00	(463,206.00)	183,112.00	-28.3%
All Other LCFF								
Transfers - Current Year	All Other	8091	(376,200.00)	(376,200.00)	0.00	(559,314.00)	(183,114.00)	48.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,028,127.00	1,028,127.00	0.00	937,680.00	(90,447.00)	-8.8%
Property Taxes Transfers		8097	(40,902,519.00)	(40,902,519.00)	(1,741,215.08)	(41,215,366.00)	(312,847.00)	0.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			97,631,068.00	97,631,068.00	10,651,518.86	100,686,860.00	3,055,792.00	3.1%
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, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	19,354,126.00	19,354,126.00	12,518,512.08	24,222,160.00	4,868,034.00	25.2%
TOTAL, FEDERAL REVENUE			19,354,126.00	19,354,126.00	12,518,512.08	24,222,160.00	4,868,034.00	25.2%
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	813,579.00	813,579.00	0.00	841,868.00	28,289.00	3.5%
Lottery - Unrestricted and Instructional Materials		8560	795,753.00	795,753.00	(22,138.96)	1,011,300.00	215,547.00	27.1%
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	6367	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						
All Other State Revenue	All Other	8590	1,434,062.00	1,434,062.00	0.00	1,637,084.00	203,022.00	14.2%
TOTAL, OTHER STATE REVENUE			3,043,394.00	3,043,394.00	(22,138.96)	3,490,252.00	446,858.00	14.7%

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	136,843.00	136,843.00	12,416.53	121,985.00	(14,858.00)	-10.9%
Food Service Sales		8634	355,000.00	355,000.00	4,041.06	175,000.00	(180,000.00)	-50.7%
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	4,800,000.00	4,800,000.00	634,459.95	4,462,267.00	(337,733.00)	-7.0%
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	10,052,658.00	10,052,658.00	3,385,901.15	9,112,136.00	(940,522.00)	-9.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,274,216.00	3,274,216.00	510,019.15	2,816,042.00	(458,174.00)	-14.0%
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	2,259,581.00	2,259,581.00	325,140.85	2,503,041.00	243,460.00	10.8%
Tuition		8710	28,836,146.00	28,836,146.00	9,902,520.88	35,366,141.00	6,529,995.00	22.6%
All Other Transfers In		8781-8783	483,374.00	483,374.00	0.00	687,966.00	204,592.00	42.3%
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			50,204,358.00	50,204,358.00	14,774,499.57	55,251,118.00	5,046,760.00	10.1%
TOTAL, REVENUES			170,232,946.00	170,232,946.00	37,922,391.55	183,650,390.00	13,417,444.00	7.9%

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	21,077,201.00	21,077,201.00	6,765,469.41	19,991,514.00	1,085,687.00	5.2%
Certificated Pupil Support Salaries		1200	1,037,616.00	1,037,616.00	286,715.13	1,123,959.00	(86,343.00)	-8.3%
Certificated Supervisors' and Administrators' Salaries		1300	10,526,840.00	10,526,840.00	3,063,960.04	9,756,156.00	770,684.00	7.3%
Other Certificated Salaries		1900	219,516.00	219,516.00	45,348.13	197,050.00	22,466.00	10.2%
TOTAL, CERTIFICATED SALARIES			32,861,173.00	32,861,173.00	10,161,492.71	31,068,679.00	1,792,494.00	5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,811,770.00	2,811,770.00	557,407.19	2,447,202.00	364,568.00	13.0%
Classified Support Salaries		2200	1,626,391.00	1,626,391.00	291,908.31	1,568,057.00	58,334.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	20,233,441.00	20,233,441.00	4,553,837.85	19,587,728.00	645,713.00	3.2%
Clerical, Technical and Office Salaries		2400	12,239,534.00	12,239,534.00	2,840,912.60	11,516,691.00	722,843.00	5.9%
Other Classified Salaries		2900	312,386.00	312,386.00	69,910.55	447,822.00	(135,436.00)	-43.4%
TOTAL, CLASSIFIED SALARIES			37,223,522.00	37,223,522.00	8,313,976.50	35,567,500.00	1,656,022.00	4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,365,798.00	4,365,798.00	1,552,903.99	4,711,317.00	(345,519.00)	-7.9%
PERS		3201-3202	7,102,565.00	7,102,565.00	1,711,200.48	7,473,124.00	(370,559.00)	-5.2%
OASDI/Medicare/Alternative		3301-3302	1,082,928.00	1,082,928.00	275,520.47	1,043,811.00	39,117.00	3.6%
Health and Welfare Benefits		3401-3402	13,901,095.00	13,901,095.00	4,216,320.37	13,828,711.00	72,384.00	0.5%
Unemployment Insurance		3501-3502	34,368.00	34,368.00	9,075.27	33,629.00	739.00	2.2%
Workers' Compensation		3601-3602	1,516,100.00	1,516,100.00	378,140.05	1,369,209.00	146,891.00	9.7%
OPEB, Allocated		3701-3702	0.00	0.00	68,465.44	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	1,787,383.00	1,787,383.00	134,093.86	2,267,911.00	(480,528.00)	-26.9%
TOTAL, EMPLOYEE BENEFITS			29,790,237.00	29,790,237.00	8,345,719.93	30,727,712.00	(937,475.00)	-3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	252,280.00	252,280.00	73,663.87	265,865.00	(13,585.00)	-5.4%
Books and Other Reference Materials		4200	103,666.00	103,666.00	19,315.70	99,141.00	4,525.00	4.4%
Materials and Supplies		4300	9,573,776.00	9,573,776.00	701,645.67	8,552,642.00	1,021,134.00	10.7%
Noncapitalized Equipment		4400	3,077,429.00	3,077,429.00	51,173.81	3,019,421.00	58,008.00	1.9%
Food		4700	206,000.00	206,000.00	4,025.54	206,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,213,151.00	13,213,151.00	849,824.59	12,143,069.00	1,070,082.00	8.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,832,189.00	5,832,189.00	38,104.17	5,832,189.00	0.00	0.0%
Travel and Conferences		5200	1,227,569.00	1,227,569.00	53,725.97	869,452.00	358,117.00	29.2%
Dues and Memberships		5300	258,306.00	258,306.00	112,405.40	249,002.00	9,304.00	3.6%
Insurance		5400-5450	400,000.00	400,000.00	377,576.00	400,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	939,868.00	939,868.00	317,728.90	926,204.00	13,664.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,103,657.00	10,103,657.00	4,093,620.14	9,975,516.00	128,141.00	1.3%
Transfers of Direct Costs		5710	(370,861.00)	(370,861.00)	(9,316.89)	(627,466.00)	256,605.00	-69.2%
Transfers of Direct Costs - Interfund		5750	(35,920.00)	(35,920.00)	(3,954.41)	(41,820.00)	5,900.00	-16.4%
Professional/Consulting Services and Operating Expenditures		5800	13,353,844.00	13,353,844.00	980,672.96	12,602,330.00	751,514.00	5.6%
Communications		5900	742,454.00	742,454.00	293,020.82	730,362.00	12,092.00	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,451,106.00	32,451,106.00	6,253,583.06	30,915,769.00	1,535,337.00	4.7%

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	1,500,000.00	30,206.78	1,480,000.00	20,000.00	1.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	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	1,402,000.00	1,402,000.00	0.00	1,196,579.00	205,421.00	14.7%
Equipment Replacement		6500	273,807.00	273,807.00	0.00	271,000.00	2,807.00	1.0%
TOTAL, CAPITAL OUTLAY			3,175,807.00	3,175,807.00	30,206.78	2,947,579.00	228,228.00	7.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	375,999.00	375,999.00	0.00	375,999.00	0.00	0.0%
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	17,883,767.00	17,883,767.00	8,539,508.89	22,745,012.00	(4,861,245.00)	-27.2%
All Other Transfers Out to All Others		7299	21,473,717.00	21,473,717.00	0.00	503,282.00	20,970,435.00	97.7%
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)			39,733,483.00	39,733,483.00	8,539,508.89	23,624,293.00	16,109,190.00	40.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,914,162.00)	(6,914,162.00)	(283,365.48)	(6,759,588.00)	(154,574.00)	2.2%
Transfers of Indirect Costs - Interfund		7360	(3,437,318.00)	(3,437,318.00)	(388,159.94)	(4,345,265.00)	907,947.00	-26.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,351,480.00)	(10,351,480.00)	(671,525.42)	(11,104,853.00)	753,373.00	-7.3%
TOTAL, EXPENDITURES			178,096,999.00	178,096,999.00	41,822,787.04	155,889,748.00	22,207,251.00	12.5%

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)
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	451,102.00	451,102.00	0.00	671,647.00	(220,545.00)	-48.9%
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			451,102.00	451,102.00	0.00	671,647.00	(220,545.00)	-48.9%
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	(9,843,979.00)	(9,843,979.00)	(35,587.58)	(7,687,721.00)	2,156,258.00	-21.9%
Contributions from Restricted Revenues		8990	(2,288,743.00)	(2,288,743.00)	0.00	(2,382,105.00)	(93,362.00)	4.1%
(e) TOTAL, CONTRIBUTIONS			(12,132,722.00)	(12,132,722.00)	(35,587.58)	(10,069,826.00)	2,062,896.00	-17.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,583,824.00)	(12,583,824.00)	(35,587.58)	(10,741,473.00)	1,842,351.00	-14.6%

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	3,979,728.00	3,979,728.00	262,636.85	5,777,329.00	1,797,601.00	45.2%
2) Federal Revenue		8100-8299	12,039,893.00	12,039,893.00	9,764,363.77	19,324,366.00	7,284,473.00	60.5%
3) Other State Revenue		8300-8599	12,272,221.00	12,272,221.00	9,248,111.49	20,810,983.00	8,538,762.00	69.6%
4) Other Local Revenue		8600-8799	49,547,389.00	49,547,389.00	7,591,532.52	44,685,856.00	(4,861,533.00)	-9.8%
5) TOTAL, REVENUES			77,839,231.00	77,839,231.00	26,866,644.63	90,598,534.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,689,166.00	18,689,166.00	5,289,873.66	17,985,145.00	704,021.00	3.8%
2) Classified Salaries		2000-2999	24,405,515.00	24,405,515.00	4,925,958.76	23,642,387.00	763,128.00	3.1%
3) Employee Benefits		3000-3999	24,421,530.00	24,421,530.00	5,245,402.54	24,457,207.00	(35,677.00)	-0.1%
4) Books and Supplies		4000-4999	3,204,110.00	3,204,110.00	666,347.36	7,114,630.00	(3,910,520.00)	-122.0%
5) Services and Other Operating Expenditures		5000-5999	14,059,616.00	14,059,616.00	696,674.32	17,511,233.00	(3,451,617.00)	-24.5%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	745,039.84	2,424,100.00	(2,414,100.00)	-24141.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	182,028.00	(182,028.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,914,162.00	6,914,162.00	283,365.48	6,759,588.00	154,574.00	2.2%
9) TOTAL, EXPENDITURES			91,704,099.00	91,704,099.00	17,852,661.96	100,076,318.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(13,864,868.00)	(13,864,868.00)	9,013,982.67	(9,477,784.00)		
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	12,132,722.00	12,132,722.00	35,587.58	10,069,826.00	(2,062,896.00)	-17.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,151,987.00	11,151,987.00	35,587.58	9,089,091.00		

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)			(2,712,881.00)	(2,712,881.00)	9,049,570.25	(388,693.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,715,913.00	45,715,913.00		45,364,305.00	(351,608.00)	-0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,715,913.00	45,715,913.00		45,364,305.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,715,913.00	45,715,913.00		45,364,305.00		
2) Ending Balance, June 30 (E + F1e)			43,003,032.00	43,003,032.00		44,975,612.00		
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		9740	43,003,032.00	43,003,032.00		44,975,612.00		
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		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	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	3,979,728.00	3,979,728.00	262,636.85	5,777,329.00	1,797,601.00	45.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,979,728.00	3,979,728.00	262,636.85	5,777,329.00	1,797,601.00	45.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,097,314.00	1,097,314.00	0.00	1,042,529.00	(54,785.00)	-5.0%
Special Education Discretionary Grants		8182	454,344.00	454,344.00	0.00	434,111.00	(20,233.00)	-4.5%
Child Nutrition Programs		8220	330,000.00	330,000.00	15,470.40	165,000.00	(165,000.00)	-50.0%
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	1,556,380.00	1,556,380.00	217,159.22	1,580,634.00	24,254.00	1.6%
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	3,430,760.00	3,430,760.00	722,404.62	3,394,440.00	(36,320.00)	-1.1%
Title I, Part D, Local Delinquent Programs	3025	8290	1,893,602.00	1,893,602.00	691,901.41	1,988,609.00	95,007.00	5.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	103,953.00	103,953.00	40,965.71	103,104.00	(849.00)	-0.8%

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	780.00	780.00	655.00	2,618.00	1,838.00	235.6%
Title III, Part A, English Learner Program	4203	8290	75,000.00	75,000.00	65,857.55	184,928.00	109,928.00	146.6%
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, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290	1,609,553.00	1,609,553.00	251,137.00	1,391,364.00	(218,189.00)	-13.6%
Other NCLB / Every Student Succeeds Act	5630	8290	1,609,553.00	1,609,553.00	251,137.00	1,391,364.00	(218,189.00)	-13.6%
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	1,488,207.00	1,488,207.00	7,758,812.86	9,037,029.00	7,548,822.00	507.2%
TOTAL, FEDERAL REVENUE			12,039,893.00	12,039,893.00	9,764,363.77	19,324,366.00	7,284,473.00	60.5%
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	28,000.00	28,000.00	1,290.96	14,000.00	(14,000.00)	-50.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Material		8560	279,810.00	279,810.00	(32,531.90)	330,358.00	50,548.00	18.1%
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	159,085.00	159,085.00	0.00	173,704.00	14,619.00	9.2%
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	367,719.00	367,719.00	1,084,809.81	527,600.00	159,881.00	43.5%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	3,988,951.00	3,988,951.00	3,381,773.30	4,917,986.00	929,035.00	23.3%
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%
All Other State Revenue	All Other	8590	7,448,656.00	7,448,656.00	4,812,769.32	14,847,335.00	7,398,679.00	99.3%
TOTAL, OTHER STATE REVENUE			12,272,221.00	12,272,221.00	9,248,111.49	20,810,983.00	8,538,762.00	69.6%

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	2,900,000.00	2,900,000.00	4,470.62	2,900,000.00	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	119,000.00	119,000.00	12,240.00	8,500.00	(110,500.00)	-92.9%
Food Service Sales		8634	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
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	42,664,837.00	42,664,837.00	6,401,800.58	36,814,743.00	(5,850,094.00)	-13.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	312,340.00	312,340.00	34,565.00	217,440.00	(94,900.00)	-30.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmer		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	829,325.00	829,325.00	13,035.75	768,409.00	(60,916.00)	-7.3%
Tuition		8710	2,700,000.00	2,700,000.00	1,106,715.68	3,954,877.00	1,254,877.00	46.5%
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	18,704.89	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			49,547,389.00	49,547,389.00	7,591,532.52	44,685,856.00	(4,861,533.00)	-9.8%
TOTAL, REVENUES			77,839,231.00	77,839,231.00	26,866,644.63	90,598,534.00	12,759,303.00	16.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,365,171.00	9,365,171.00	2,610,550.70	9,003,613.00	361,558.00	3.9%
Certificated Pupil Support Salaries		1200	2,319,830.00	2,319,830.00	680,949.64	2,308,525.00	11,305.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,656,642.00	4,656,642.00	1,273,598.68	4,334,697.00	321,945.00	6.9%
Other Certificated Salaries		1900	2,347,523.00	2,347,523.00	724,774.64	2,338,310.00	9,213.00	0.4%
TOTAL, CERTIFICATED SALARIES			18,689,166.00	18,689,166.00	5,289,873.66	17,985,145.00	704,021.00	3.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,361,581.00	11,361,581.00	2,012,369.66	10,522,422.00	839,159.00	7.4%
Classified Support Salaries		2200	1,791,312.00	1,791,312.00	453,314.35	1,860,273.00	(68,961.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	7,363,747.00	7,363,747.00	1,474,715.48	7,291,002.00	72,745.00	1.0%
Clerical, Technical and Office Salaries		2400	3,704,283.00	3,704,283.00	938,960.18	3,784,265.00	(79,982.00)	-2.2%
Other Classified Salaries		2900	184,592.00	184,592.00	46,599.09	184,425.00	167.00	0.1%
TOTAL, CLASSIFIED SALARIES			24,405,515.00	24,405,515.00	4,925,958.76	23,642,387.00	763,128.00	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,498,481.00	7,498,481.00	784,189.02	8,389,769.00	(891,288.00)	-11.9%
PERS		3201-3202	5,247,210.00	5,247,210.00	1,078,469.17	4,697,927.00	549,283.00	10.5%
OASDI/Medicare/Alternative		3301-3302	658,705.00	658,705.00	146,800.54	680,709.00	(22,004.00)	-3.3%
Health and Welfare Benefits		3401-3402	9,948,645.00	9,948,645.00	3,003,166.91	9,507,436.00	441,209.00	4.4%
Unemployment Insurance		3501-3502	21,393.00	21,393.00	5,032.61	21,099.00	294.00	1.4%
Workers' Compensation		3601-3602	748,234.00	748,234.00	208,687.78	860,433.00	(112,199.00)	-15.0%
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	298,862.00	298,862.00	19,056.51	299,834.00	(972.00)	-0.3%
TOTAL, EMPLOYEE BENEFITS			24,421,530.00	24,421,530.00	5,245,402.54	24,457,207.00	(35,677.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,438.00	9,438.00	0.00	14,313.00	(4,875.00)	-51.7%
Books and Other Reference Materials		4200	30,274.00	30,274.00	1,232.82	52,031.00	(21,757.00)	-71.9%
Materials and Supplies		4300	2,608,999.00	2,608,999.00	632,943.44	5,453,036.00	(2,844,036.00)	-109.0%
Noncapitalized Equipment		4400	149,399.00	149,399.00	11,784.66	1,164,251.00	(1,014,852.00)	-679.3%
Food		4700	406,000.00	406,000.00	20,386.44	431,000.00	(25,000.00)	-6.2%
TOTAL, BOOKS AND SUPPLIES			3,204,110.00	3,204,110.00	666,347.36	7,114,630.00	(3,910,520.00)	-122.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,362,586.00	7,362,586.00	0.00	7,697,311.00	(334,725.00)	-4.5%
Travel and Conferences		5200	952,531.00	952,531.00	25,165.35	641,553.00	310,978.00	32.6%
Dues and Memberships		5300	35,864.00	35,864.00	1,618.93	8,014.00	27,850.00	77.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	196,250.00	196,250.00	56,977.61	202,400.00	(6,150.00)	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,002,736.00	1,002,736.00	151,250.25	791,617.00	211,119.00	21.1%
Transfers of Direct Costs		5710	370,861.00	370,861.00	9,316.89	627,466.00	(256,605.00)	-69.2%
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	3,982,471.00	3,982,471.00	391,257.03	7,343,369.00	(3,360,898.00)	-84.4%
Communications		5900	156,317.00	156,317.00	61,088.26	199,503.00	(43,186.00)	-27.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,059,616.00	14,059,616.00	696,674.32	17,511,233.00	(3,451,617.00)	-24.5%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	395,000.00	(395,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	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	5,000.00	5,000.00	745,039.84	2,019,600.00	(2,014,600.00)	-40292.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	9,500.00	(4,500.00)	-90.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	745,039.84	2,424,100.00	(2,414,100.00)	-24141.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	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		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	182,028.00	(182,028.00)	New
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)			0.00	0.00	0.00	182,028.00	(182,028.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,914,162.00	6,914,162.00	283,365.48	6,759,588.00	154,574.00	2.2%
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			6,914,162.00	6,914,162.00	283,365.48	6,759,588.00	154,574.00	2.2%
TOTAL, EXPENDITURES			91,704,099.00	91,704,099.00	17,852,661.96	100,076,318.00	(8,372,219.00)	-9.1%

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)
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	9,843,979.00	9,843,979.00	35,587.58	7,687,721.00	(2,156,258.00)	-21.9%
Contributions from Restricted Revenues		8990	2,288,743.00	2,288,743.00	0.00	2,382,105.00	93,362.00	4.1%
(e) TOTAL, CONTRIBUTIONS			12,132,722.00	12,132,722.00	35,587.58	10,069,826.00	(2,062,896.00)	-17.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,151,987.00	11,151,987.00	35,587.58	9,089,091.00	2,062,896.00	-18.5%

Resource	Description	2020-21
		Projected Year Totals
3210	Elementary and Secondary School Emergen	590,799.00
5640	Medi-Cal Billing Option	194,710.00
6300	Lottery: Instructional Materials	2,484,614.00
6371	CalWORKs for ROCP or Adult Education	41,914.00
6500	Special Education	1,710,054.00
6512	Special Ed: Mental Health Services	73,729.00
7388	SB 117 COVID-19 LEA Response Funds	116,160.00
7810	Other Restricted State	3,504,269.00
8150	Ongoing & Major Maintenance Account (RM/	26,039,772.00
9010	Other Restricted Local	10,219,591.00
Total, Restricted Balance		44,975,612.00

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

<u>DESCRIPTION</u>	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim Budget	2021-22 Projected Budget	2022-23 Projected Budget
A. REVENUES					
LCFF/Revenue Limit Sources	105,505,819	101,610,796	106,464,189	105,558,752	105,656,821
Federal Revenues	35,578,756	31,394,019	43,546,526	39,700,298	36,705,292
Other State Revenues	17,083,230	15,315,615	24,301,235	23,377,112	23,377,112
Other Local Revenue	38,844,290	67,711,840	59,907,603	59,708,620	60,729,445
Other Transfers	71,765,905	32,039,907	40,029,371	40,029,371	40,029,371
TOTAL REVENUES	268,778,000	248,072,177	274,248,924	268,374,153	266,498,041
B. EXPENDITURES					
Certificated Salaries	47,692,362	51,550,339	49,053,824	50,200,909	51,375,524
Classified Salaries	55,212,943	61,629,037	59,209,887	59,558,519	60,113,518
Employee Benefits	51,958,707	54,211,767	55,184,919	55,121,839	58,374,763
Books and Supplies	9,134,884	16,417,261	19,257,699	14,997,030	15,203,875
Services, Other Oper. Exps	44,748,453	46,510,722	48,427,002	43,041,396	39,725,443
Capital Outlay	3,316,216	3,185,807	5,371,679	1,891,679	1,891,679
Other Outgo	18,316,276	36,296,165	19,461,056	45,799,242	45,979,894
Program Reductions				0	0
TOTAL EXPENDITURES	230,379,840	269,801,098	255,966,066	270,610,614	272,664,696
C. EXCESS (DEFICIENCY)	38,398,160	(21,728,921)	18,282,858	(2,236,461)	(6,166,655)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	478,523	451,102	671,647	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	980,735	980,735	980,735	980,735	980,735

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

DESCRIPTION	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim Budget	2021-22 Projected Budget	2022-23 Projected Budget
D.					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Sources/Uses	(1,459,258)	(1,431,837)	(1,652,382)	(1,493,325)	(1,493,325)
E. NET INCREASE (DECREASE)	36,938,902	(23,160,758)	16,630,476	(3,729,786)	(7,659,980)
F. FUND BALANCE					
Beginning Balance, July 1,	195,489,378	220,986,209	232,428,282	249,058,758	245,328,972
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	195,489,378	220,986,209	232,428,282	249,058,758	245,328,972
Ending Balance, June 30,	<u>232,428,280</u>	<u>197,825,451</u>	<u>249,058,758</u>	<u>245,328,972</u>	<u>237,668,992</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	45,364,305	43,003,032	44,975,616	49,077,908	52,835,551
<u>Board Designated</u>					
Designated Amounts	64,725,392	43,961,144	83,334,573	73,665,001	59,017,924
Economic Uncertainties	122,268,583	110,791,275	120,678,569	122,516,063	125,745,518
Percentage	52.74%	40.85%	46.84%	45.03%	45.87%
Undesignated Amounts	(0)	0	(0)	(0)	0

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

<u>DESCRIPTION</u>	2019-20 Unaudited <u>Actuals</u>	2020-21 Adopted <u>Budget</u>	2020-21 First Interim <u>Budget</u>	2021-22 Projected <u>Budget</u>	2022-23 Projected <u>Budget</u>
<u>A. REVENUES</u>					
LCFF/Revenue Limit Sources	100,711,291	97,631,068	100,686,860	99,781,423	99,879,492
Federal Revenues	22,537,612	19,354,126	24,222,160	24,222,160	24,222,160
Other State Revenues	2,752,521	3,043,394	3,490,252	3,490,252	3,490,252
Other Local Revenue	21,455,213	20,884,838	19,197,011	19,241,634	19,286,703
Other Transfers	35,882,952	29,319,520	36,054,107	36,054,107	36,054,107
TOTAL REVENUES	183,339,590	170,232,946	183,650,390	182,789,576	182,932,714
<u>B. EXPENDITURES</u>					
Certificated Salaries	29,940,083	32,861,173	31,068,679	31,788,825	32,526,254
Classified Salaries	33,615,957	37,223,522	35,567,500	35,905,382	36,246,642
Employee Benefits	28,009,485	29,790,237	30,727,712	29,636,199	31,641,857
Books and Supplies	5,407,620	13,213,151	12,143,069	10,342,290	10,549,135
Services, Other Oper. Exps	26,014,158	32,451,106	30,915,769	30,945,944	31,129,991
Capital Outlay	2,962,718	3,175,807	2,947,579	1,467,579	1,467,579
Other Outgo	11,774,236	29,382,003	12,519,440	38,555,032	38,516,161
Program Reductions				0	0
TOTAL EXPENDITURES	137,724,257	178,096,999	155,889,748	178,641,251	182,077,619
<u>C. EXCESS (DEFICIENCY)</u>	45,615,333	(7,864,053)	27,760,642	4,148,325	855,095
<u>D. OTHER SOURCES/USES</u>					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	478,523	451,102	671,647	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	0	0	0	0	0

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

DESCRIPTION	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim Budget	2021-22 Projected Budget	2022-23 Projected Budget
D. OTHER SOURCES/USES (continued)					
Other Sources - Other	-	-	-	-	-
Contributions to Restricted Programs	(9,513,790)	(12,132,722)	(10,069,826)	(11,467,812)	(11,760,128)
Total Other Sources/Uses	(9,992,312)	(12,583,824)	(10,741,473)	(11,980,402)	(12,272,718)
E. NET INCREASE (DECREASE)	35,623,021	(20,447,877)	17,019,169	(7,832,077)	(11,417,623)
F. FUND BALANCE					
Beginning Balance, July 1,	151,440,953	175,270,296	187,063,973	204,083,142	196,251,064
Audit Adjustments/Restatements	-	-	-	-	-
Net Beginning Balance	151,440,953	175,270,296	187,063,973	204,083,142	196,251,064
Ending Balance, June 30,	<u>187,063,974</u>	<u>154,822,419</u>	<u>204,083,142</u>	<u>196,251,064</u>	<u>184,833,441</u>
Components of Ending Fund Balance					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	-	-	-	-	-
Legally Restricted	-	-	-	-	-
Board Designated Amounts					
Other (9x)	2,495,255	2,824,621	3,141,204	3,493,948	3,824,083
CSSF(site 8x)	23,053,179	27,007,762	27,420,349	27,420,347	27,420,348
Workshops (site 700 & 701)	1,081,936	274,621	519,924	390,772	729,385
Grants (site 6x)	2,905,196	20,207	196,329	255,517	283,718
Child Development Program (504)	0	0	0	0	0
Inside the Outdoors (502)	74,966	90,838	74,966	86,982	124,009
CROP (501)	1,276,730	1,285,951	1,276,730	1,280,975	1,255,326
Alternative Education (4xx)	2,691	5,309	8,000	(0)	(0)
Alternative Education (3xx)	32,748,603	11,413,395	49,728,708	40,073,545	25,104,647
SELPA (2x)	0	0	0	0	0
Special Education Program (15x)	1,086,835	1,038,440	968,363	662,916	276,408
Special Education Program (100,125,130,175)	0	0	0	0	0
Total Other Designations	64,725,392	43,961,144	83,334,573	73,665,001	59,017,924
Economic Uncertainties	122,268,583	110,791,275	120,678,569	122,516,063	125,745,518
Percentage	88.47%	62.05%	77.08%	68.39%	68.87%
Undesignated Amounts	(0)	0	(0)	(0)	0

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

<u>DESCRIPTION</u>	2019-20 Unaudited <u>Actuals</u>	2020-21 Adopted <u>Budget</u>	2020-21 First Interim <u>Budget</u>	2021-22 Projected <u>Budget</u>	2022-23 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	4,794,528	3,979,728	5,777,329	5,777,329	5,777,329
Federal Revenues	13,041,144	12,039,893	19,324,366	15,478,138	12,483,132
Other State Revenues	14,330,709	12,272,221	20,810,983	19,886,860	19,886,860
Other Local Revenue	17,389,077	46,827,002	40,710,592	40,466,986	41,442,742
Other Transfers	35,882,952	2,720,387	3,975,264	3,975,264	3,975,264
TOTAL REVENUES	85,438,410	77,839,231	90,598,534	85,584,577	83,565,327
B. EXPENDITURES					
Certificated Salaries	17,752,279	18,689,166	17,985,145	18,412,084	18,849,270
Classified Salaries	21,596,985	24,405,515	23,642,387	23,653,137	23,866,876
Employee Benefits	23,949,222	24,421,530	24,457,207	25,485,640	26,732,906
Books and Supplies	3,727,265	3,204,110	7,114,630	4,654,740	4,654,740
Services, Other Oper. Exps	18,734,295	14,059,616	17,511,233	12,095,452	8,595,452
Capital Outlay	353,498	10,000	2,424,100	424,100	424,100
Other Outgo	6,542,040	6,914,162	6,941,616	7,244,209	7,463,733
Program Reductions				-	-
TOTAL EXPENDITURES	92,655,584	91,704,099	100,076,318	91,969,362	90,587,077
C. EXCESS (DEFICIENCY)	(7,217,174)	(13,864,868)	(9,477,784)	(6,384,785)	(7,021,750)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	-	-	-	-	-
Interfund Transfers In - Other	-	-	-	-	-
Interfund Transfers Out - Child Care Fund	-	-	-	-	-
Interfund Trfs Out - Special Reserve Fd	-	-	-	-	-
Interfund Trfs Out - State School Bld Fd	-	-	-	-	-
Interfund Trfs Out - Def. Maint	-	-	-	-	-
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

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

DESCRIPTION	2019-20 Unaudited Actuals	2020-21 Adopted Budget	2020-21 First Interim Budget	2021-22 Projected Budget	2022-23 Projected Budget
D. OTHER SOURCES/USES (continued)					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	9,513,790	12,132,722	10,069,826	11,467,812	11,760,129
Total Other Sources/Uses	8,533,055	11,151,987	9,089,091	10,487,077	10,779,394
E. NET INCREASE (DECREASE)	1,315,881	(2,712,881)	(388,693)	4,102,292	3,757,643
F. FUND BALANCE					
Beginning Balance, July 1,	44,048,424	45,715,913	45,364,309	44,975,616	49,077,908
Audit Adjustments/Restatements	-	-	-	-	-
Net Beginning Balance	44,048,424	45,715,913	45,364,309	44,975,616	49,077,908
Ending Balance, June 30,	<u>45,364,305</u>	<u>43,003,032</u>	<u>44,975,616</u>	<u>49,077,908</u>	<u>52,835,551</u>
<u>Components of Ending Fund Balance</u>					
Legally Restricted Programs	45,364,305	43,003,032	44,975,616	49,077,908	52,835,551
Economic Uncertainties	0	0	0	0	0
Percentage	0.00%	0.00%	0.00%	0.00%	0.00%

Orange County Department of Education
2020-21 First Interim Budget
December 2, 2020

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1 **Average Daily Attendance (ADA)**
Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs has changed since budget adoption and is not meeting the historical variance in ADA due to the changes in our student population and because this budget includes a decrease in ADA in the future years for all programs. In addition, the state allowed the ADA from 2019-20 to be held harmless in 2020-21 due to COVID. 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. The projected increase in funding is due to the state holding the 2019-20 ADA harmless in 2020-21. In addition, this does not include the 10% reduction budgeted at Adopted Budget per the Governor's May Revise to the LCFF county operations, pupil driven and minimum state aid funding components.
- 4a **Other Revenues**
Projected Other Revenues are not meeting the standard because we are budgeting to increase in funding from one-time CARES Act 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:

- S1 Yes, we have two pending litigations. These do not have a fiscal impact except for growing legal fees that are incorporated into the budget.
- 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 showing 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.

Orange County Department of Education
2020-21 First Interim Budget
December 2, 2020

- S6 We do not have any new long-term commitments that have been budgeted in subsequent years. The long-term commitment we currently have is the certificates of participation for the Esplanade facility for 9 years. 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 with no contributions from the employer. 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.
- S8 Salary and benefit negotiations are still open for all bargaining groups. The cost for the 2020-21 medical benefit increase for all employees will be funded by the county office.

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 02, 2020 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? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 		X
				X
			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 +2.9%**

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	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2020-21)	1,693.00	2,597.00	53.4%	Not Met
1st Subsequent Year (2021-22)	1,600.00	1,151.00	-28.1%	Not Met
2nd Subsequent Year (2022-23)	1,562.00	1,124.00	-28.0%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2020-21)	2,901.00	3,635.46	25.3%	Not Met
1st Subsequent Year (2021-22)	2,602.00	3,509.00	34.9%	Not Met
2nd Subsequent Year (2022-23)	2,536.00	3,555.00	40.2%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2020-21)	455,856.88	456,496.06	0.1%	Met
1st Subsequent Year (2021-22)	455,578.88	456,307.96	0.2%	Met
2nd Subsequent Year (2022-23)	455,856.88	456,372.96	0.1%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2020-21)	209.00	199.00	-4.8%	Not Met
1st Subsequent Year (2021-22)	230.00	161.00	-30.0%	Not Met
2nd Subsequent Year (2022-23)	258.00	180.00	-30.2%	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 Operations Grant or county operated programs has changed since budget adoption and is not meeting the historical variance in ADA due to the changes in our student population and because this budget includes a decrease in ADA in the future years for all programs. In addition, the state allowed the ADA from 2019-20 to be held harmless in 2020-21 due to COVID. 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.

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2020-21)	138,527,978.00	141,987,066.00	2.5%	Not Met
1st Subsequent Year (2021-22)	138,484,226.00	141,081,629.00	1.9%	Met
2nd Subsequent Year (2022-23)	138,602,711.00	141,179,698.00	1.9%	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 due to the state holding the 2019-20 ADA harmless in 2020-21. In addition, this does not include the 10% reduction budgeted at Adopted Budget per the Governor's May Revise to the LCFF county operations, pupil driven and

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 MYPI 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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2020-21)	167,391,143.00	163,448,630.00	-2.4%	Met
1st Subsequent Year (2021-22)	170,574,773.00	164,881,267.00	-3.3%	Met
2nd Subsequent Year (2022-23)	175,584,926.00	169,863,805.00	-3.3%	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 (2020-21)	31,394,019.00	43,546,526.00	38.7%	Yes
1st Subsequent Year (2021-22)	31,394,019.00	39,700,298.00	26.5%	Yes
2nd Subsequent Year (2022-23)	31,194,019.00	36,705,292.00	17.7%	Yes

Explanation:
(required if Yes)

Projected Federal Revenue is not meeting the standard due to the increase in Medical Administrative Activities (MAA) program from the increase in district participation. These funds are mostly pass through to districts. In addition, we are budgeting for one-time CARES Act funding and excluding the revenue in the future years. 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 (2020-21)	15,315,615.00	24,301,235.00	58.7%	Yes
1st Subsequent Year (2021-22)	14,580,177.00	23,377,112.00	60.3%	Yes
2nd Subsequent Year (2022-23)	14,580,177.00	23,377,112.00	60.3%	Yes

Explanation:
(required if Yes)

Projected Other State Revenue is not meeting the standard because we are including the increase in funding for the Strong Workforce due to a reclassification from local revenue to other state revenue. In addition, we are budgeting for one-time CARES Act funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	99,751,747.00	99,936,974.00	0.2%	No
1st Subsequent Year (2021-22)	98,297,180.00	99,737,991.00	1.5%	No
2nd Subsequent Year (2022-23)	99,415,096.00	100,758,816.00	1.4%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	16,417,261.00	19,257,699.00	17.3%	Yes
1st Subsequent Year (2021-22)	14,159,856.00	14,997,030.00	5.9%	Yes
2nd Subsequent Year (2022-23)	14,388,532.00	15,203,875.00	5.7%	Yes

Explanation:
(required if Yes)

Projected Books and Supplies 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 from one-time funding received in prior years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	46,510,722.00	48,427,002.00	4.1%	No
1st Subsequent Year (2021-22)	26,165,167.00	43,041,396.00	64.5%	Yes
2nd Subsequent Year (2022-23)	27,984,121.00	39,725,443.00	42.0%	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 CARES Act expenditures, and for one-time expenditures for 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 (2020-21)	146,461,381.00	167,784,735.00	14.6%	Not Met
1st Subsequent Year (2021-22)	144,271,376.00	162,815,401.00	12.9%	Not Met
2nd Subsequent Year (2022-23)	145,189,292.00	160,841,220.00	10.8%	Not Met
Total Books and Supplies, and Services, and Other Operating Expenditures (Section 4A)				
Current Year (2020-21)	62,927,983.00	67,684,701.00	7.6%	Not Met
1st Subsequent Year (2021-22)	40,325,023.00	58,038,426.00	43.9%	Not Met
2nd Subsequent Year (2022-23)	42,372,653.00	54,929,318.00	29.6%	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 increase in Medical Administrative Activities (MAA) program from the increase in district participation. These funds are mostly pass through to districts. In addition, we are budgeting for one-time CARES Act funding and excluding the revenue in the future years. 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 increase in funding for the Strong Workforce due to a reclassification from local revenue to other state revenue. In addition, we are budgeting for one-time CARES Act funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.
Explanation: Other Local Revenue (linked from 4A if NOT met)	

- 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)	Projected Books and Supplies 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 from one-time funding received in prior years.
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 CARES Act expenditures, and for one-time expenditures for 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	5,358,210.00	5,358,210.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)			

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	55.3%	53.2%	53.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	18.4%	17.7%	18.0%

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):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	45,588,734.00	45,588,734.00	45,588,734.00

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	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2020-21)	17,019,169.00	156,561,395.00	N/A	Met
1st Subsequent Year (2021-22)	(7,832,077.00)	179,153,841.00	4.4%	Met
2nd Subsequent Year (2022-23)	(11,417,623.00)	182,590,209.00	6.3%	Met

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in 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.

Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)			Status
Fiscal Year			
Current Year (2020-21)	249,058,756.00		Met
1st Subsequent Year (2021-22)	245,328,971.00		Met
2nd Subsequent Year (2022-23)	237,668,992.00		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.

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2020-21)	234,762,554.98		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 \$71,000 (greater of)		0	to \$6,317,999
4% or \$316,000 (greater of)		\$6,318,000	to \$15,794,999
3% or \$632,000 (greater of)		\$15,795,000	to \$71,078,000
2% or \$2,132,000 (greater of)		\$71,078,001	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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	257,618,448	272,103,938	274,158,021
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	257,618,448.00	272,103,938.00	274,158,021.00
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)	257,618,448.00	272,103,938.00	274,158,021.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,152,368.96	5,442,078.76	5,483,160.42
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,152,368.96	5,442,078.76	5,483,160.42

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	120,328,569.00	122,516,063.00	125,745,518.00
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)	22,095,406.00	22,095,406.00	22,095,406.00
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)	142,423,975.00	144,611,469.00	147,840,924.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	55.28%	53.15%	53.93%
County Office's Reserve Standard (Section 8A, Line 7):	5,152,368.96	5,442,078.76	5,483,160.42
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?

Yes

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

Yes, we have two pending litigations. These do not have a fiscal impact except for growing legal fees that are incorporated into 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?

No

- 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)

No

- 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)?

No

- 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, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 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 (2020-21)	(9,843,979.00)	(7,687,721.00)	-21.9%	(2,156,258.00)	Not Met
1st Subsequent Year (2021-22)	(12,096,302.00)	(9,085,707.00)	-24.9%	(3,010,595.00)	Not Met
2nd Subsequent Year (2022-23)	(12,127,641.00)	(9,378,023.00)	-22.7%	(2,749,618.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2020-21)	1,431,837.00	1,652,382.00	15.4%	220,545.00	Not Met
1st Subsequent Year (2021-22)	1,493,325.00	1,493,325.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	1,493,325.00	1,493,325.00	0.0%	0.00	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 showing 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)

Yes

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

No

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

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,484,588.00	3,381,489.00
0.00	0.00
3,484,588.00	3,381,489.00
Actuarial	Actuarial
Jul 25, 2019	Oct 23, 2020

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
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 (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

0.00	0.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

283,645.00	292,807.00
268,626.00	247,707.00
283,404.00	247,529.00

- d. Number of retirees receiving OPEB benefits
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

64	51
64	51
64	51

4. Comments:

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 with no contributions from the employer. 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. 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
343,192	343,192
0	0

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7B)	First Interim
2,270,885	2,207,885
2,270,885	2,207,885
2,270,885	2,207,885

- b. Amount contributed (funded) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

0	0
0	0
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?

No

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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	257.8	256.1	256.1	256.1

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.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

372,157

6. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
5,765,431	5,765,431	5,765,431
95.0%	95.0%	95.0%
4.8%	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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
558,190	567,440	576,844
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	486.9	509.4	509.4	509.4

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.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

369,514

6. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0

0

0

Classified (Non-management) 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
10,210,162	10,210,162	10,210,162
97.8%	97.8%	97.8%
4.8%	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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
205,423	207,478	209,552
1.0%	1.0%	1.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	360.1	384.2	384.2	384.2

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:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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")

Negotiations Not Settled

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

544,823

4. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Yes	No	No
9,514,971	9,514,971	9,514,971
97.8%	97.8%	97.8%
4.8%	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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Yes	No	No
588,236	594,119	600,060
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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

No	No	No
0	0	0
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?

No

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)

No

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

No

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

No

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?

No

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?

No

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

No

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

No

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

No

When providing comments for additional fiscal indicators, please include the item number applicable to each 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	278.00	278.00	475.00	475.00	197.00	71%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,415.00	1,415.00	2,122.00	2,122.00	707.00	50%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,693.00	1,693.00	2,597.00	2,597.00	904.00	53%
2. District Funded County Program ADA						
a. County Community Schools	2,515.00	2,515.00	3,263.00	3,263.00	748.00	30%
b. Special Education-Special Day Class	347.87	347.87	335.85	335.85	(12.02)	-3%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	38.20	38.20	36.61	36.61	(1.59)	-4%
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)	2,901.07	2,901.07	3,635.46	3,635.46	734.39	25%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,594.07	4,594.07	6,232.46	6,232.46	1,638.39	36%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	455,856.88	455,856.88	456,496.06	456,496.06	639.18	0%
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	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	209.00	209.00	199.00	199.00	(10.00)	-5%
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)	209.00	209.00	199.00	199.00	(10.00)	-5%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	209.00	209.00	199.00	199.00	(10.00)	-5%
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)	209.00	209.00	199.00	199.00	(10.00)	-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 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	21,577,288.00	21,577,288.00	6,233,495.00	25,958,898.00	4,381,610.00	20.3%
3) Other State Revenue		8300-8599	17,708,076.00	17,708,076.00	8,230,859.00	23,442,088.00	5,734,012.00	32.4%
4) Other Local Revenue		8600-8799	512,129.00	512,129.00	135,509.78	805,633.00	293,504.00	57.3%
5) TOTAL REVENUES			39,797,493.00	39,797,493.00	14,599,863.78	50,206,619.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	224,431.00	224,431.00	15,195.80	121,423.00	103,008.00	45.9%
2) Classified Salaries		2000-2999	2,891,220.00	2,891,220.00	746,489.57	3,188,712.00	(297,492.00)	-10.3%
3) Employee Benefits		3000-3999	1,569,656.00	1,569,656.00	424,637.57	1,636,885.00	(67,229.00)	-4.3%
4) Books and Supplies		4000-4999	454,129.00	454,129.00	9,860.83	581,045.00	(126,916.00)	-27.9%
5) Services and Other Operating Expenditures		5000-5999	31,671,841.00	31,671,841.00	8,159,117.69	41,004,936.00	(9,333,095.00)	-29.5%
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	3,437,318.00	3,437,318.00	388,159.94	4,345,265.00	(907,947.00)	-26.4%
9) TOTAL EXPENDITURES			40,248,595.00	40,248,595.00	9,743,461.40	50,878,266.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(451,102.00)	(451,102.00)	4,856,402.38	(671,647.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	451,102.00	451,102.00	0.00	671,647.00	220,545.00	48.9%
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			451,102.00	451,102.00	0.00	671,647.00		

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	4,856,402.38	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		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	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		

Orange County Department of Education
ALL FUND STATEMENT
2020-21 First Interim Budget

Form 01 General Fund Subfund 0101		
	2020-21 Adopted Budget	2020-21 First Interim Budget
Revenues	248,072,177	274,248,924
Expenditures	269,801,098	255,966,066
Excess / (Deficit)	(21,728,921)	18,282,858
Beginning Balance (July 1)	220,986,209	232,428,280
Transfers / Other Audit Adjustments	(1,431,837)	(1,652,382)
Reserves / Ending Balance June 30	197,825,451	249,058,756

Form 10 Special Education Pass-Through Fund Subfund 1010		
	2020-21 Adopted Budget	2020-21 First Interim Budget
	48,453,549	45,670,379
	47,065,196	45,621,418
	1,388,353	48,961
	9,102,928	9,116,324
	10,491,281	9,165,285

Form 12 Child Development Fund Subfund 1212		
	2020-21 Adopted Budget	2020-21 First Interim Budget
	39,797,493	50,206,619
	40,248,595	50,878,266
	(451,102)	(671,647)
	451,102	671,647
	-	-

Form 14 Deferred Maintenance Fund Subfund 1414		
	2020-21 Adopted Budget	2020-21 First Interim Budget
	1,622,024	1,559,231
	4,403,000	4,583,000
	(2,780,976)	(3,023,769)
	26,805,189	30,198,727
	980,735	980,735
	25,004,948	28,155,693

Form 17 Special Reserve Fund Subfund 1717		
	2020-21 Adopted Budget	2020-21 First Interim Budget
Revenues	544,765	485,045
Expenditures	-	-
Excess / (Deficit)	544,765	485,045
Beginning Balance (July 1)	25,949,628	25,884,658
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	26,494,393	26,369,703

Form 30 State School Building Fund Subfund 3033		
	2020-21 Adopted Budget	2020-21 First Interim Budget
	-	-
	-	-
	-	-
	-	-

Form 35 School Facilities Fund Subfund 3535		
	2020-21 Adopted Budget	2020-21 First Interim Budget
	35,104	11,069,866
	508,000	8,203,429
	(472,896)	2,866,437
	1,980,432	2,320,244
	-	-
	1,507,536	5,186,681

Form 40 Capital Outlay Fund (Esplanade) Subfund 4040		
	2020-21 Adopted Budget	2020-21 First Interim Budget
	2,154,777	2,050,900
	1,647,234	1,188,581
	507,543	862,319
	2,773,952	2,534,327
	(1,399,448)	(1,399,448)
	1,882,047	1,997,198

Form 56 Debt Service Fund (Esplanade) Subfund 5656		
	2020-21 Adopted Budget	2020-21 First Interim Budget
Revenues	15,618	14,364
Expenditures	1,399,448	1,399,448
Excess / (Deficit)	(1,383,830)	(1,385,084)
Beginning Balance (July 1)	1,311,732	1,310,322
Transfers / Other Audit Adjustments	1,399,448	1,399,448
Reserves / Ending Balance June 30	1,327,350	1,324,686

Form 67 Dental Self-Insurance Fund Subfund 6769		
	2020-21 Adopted Budget	2020-21 First Interim Budget
	2,066,531	2,055,285
	1,288,000	1,288,000
	778,531	767,285
	6,041,754	6,030,765
	-	-
	6,820,285	6,798,050

TOTAL ALL FUNDS		
	2020-21 Adopted Budget	2020-21 First Interim Budget
	342,762,038	387,960,613
	366,360,571	369,128,208
	(23,598,533)	18,232,405
	294,951,824	309,823,647
	-	-
	271,353,291	328,056,052

Orange County Department of Education
2020-21 Budget Variances First Interim

Object Code		2020-21 Adopted Budget	2020-21 First Interim	Variance Adopted Budget and 1st Interim
41xx	Textbooks	261,718	280,178	18,460
42xx	Other Books	133,940	151,172	17,232
43xx	Materials & Supplies			-
4301	General Supplies	5,507,548	6,932,979	1,425,431
	Increase over \$25,000			
	Increase for supplies for CCPA	30,429	55,889	25,460
	New			
	Supplies for Early Learning Progra	-	43,728	43,728
	CARES Act		1,588,009	1,588,009
	Reductions in various programs			(231,766)
4302	Safety and Health Supplies	482,825	685,609	202,784
	New			
	PPE supplies for CARES ACT			
4303	Custodial Supplies	254,465	287,565	33,100
	New			
	CARES ACT cleaning supplies			50,000
	Decrease in various programs			(16,900)
4304	Paper (data processing)	95,000	95,000	-
4305	Food Supplies	35,000	35,000	-
4308	Printing by Vendor	265,930	255,430	(10,500)
4309	misc printing supplies	1,100	4,100	3,000
4310	Instructional Supplies	1,075,642	1,395,435	319,793
	Increase above \$25,000			
	Increase for additional Instructional supplies for the Local Continuity Plan	304,159	557,740	253,581
	New			
	New Calworks HVP Home Visits		31,500	31,500
4312	Graphics by vendor	500	1,515	1,015
4315	Building maint. Supplies	87,702	104,686	16,984
4321	Vehicle Fuel	102,716	99,291	(3,425)
4325	Vehicle maint. Supplies	54,685	47,685	(7,000)
4355	Subscriptions	56,501	67,334	10,833
4365	Postage	-		-
4399	Holding Contingency	4,163,161	4,004,048	(159,113)
	Total 4300	12,182,775	14,005,677	1,822,902
				-
44xx	Equipment	2,962,228	3,929,972	967,744
	New			
	CARES ACT enhance internet service		1,000,000	
	reductions in various programs		(32,256)	

Orange County Department of Education
2020-21 Budget Variances First Interim

Object Code		2020-21 Adopted Budget	2020-21 First Interim	Variance Adopted Budget and 1st Interim
47xx	Food	612,000	637,000	25,000
	Increase for Child Nutrition Costs			
Total	Supplies and Equipment	16,487,249	22,258,609	5,771,360
				-
5100	Subagreements	13,194,775	13,529,500	334,725
5210	Travel and Conference (local)	467,198	240,127	(227,071)
5220	Travel and Conference	850,937	401,970	(448,967)
5230	Conference/workshop Registration	861,965	868,908	6,943
5310	Dues and Memberships	294,170	257,016	(37,154)
5450	Casualty Insurance	400,000	400,000	-
55xx	Utilities	1,136,118	1,128,604	(7,514)
56XX	Rentals, leases and Repairs	11,106,393	10,767,133	(339,260)
57xx	Transfers of Direct Costs	(71,508)	(34,720)	36,788
58XX	Professional/consulting and operating expenses			
5805	Landscaping	93,800	89,350	(4,450)
5810	Consultant- Instructional	1,881,574	3,663,713	1,782,139
	New			
	K-12 Strongwork Force		2,031,173	2,031,173
	Impact (Early Learning)		77,500	77,500
	IEEEP Inclusive Learning		26,495	26,495
	Reductions in various programs		(353,029)	(353,029)
5811	Student awards	664,988	627,577	(37,411)
5815	Service Contract - Custodial	769,645	784,938	15,293
5820	Service Contract - Field Trips	91,062	46,621	(44,441)
5829	Student Scholarships	1,500	1,700	200
5830	Svcs contract pupil transportation	326,300	280,492	(45,808)
5837	Tuition Fees/ non ee	3,300	300	(3,000)
5839	Stipend non-employee	11,700	100,000	88,300
	New District Support			
5851	Svcs Contract-Non-Inst. Consultants	4,768,895	5,471,882	702,987
	New Programs			
	District Support		280,000	280,000
	ACES Aware Grant		68,753	68,753
	Increase over 25,000			-
	Violence Prevention	19,381	107,961	88,580
	Friday Night Live	31,000	57,500	26,500
	TUPE	536,540	1,202,166	665,626
	Classified Employee Grant	230,000	296,816	66,816
	Cares Act		55,000	55,000
	various changes less than 25,000		(548,288)	(548,288)

Orange County Department of Education
2020-21 Budget Variances First Interim

Object Code		2020-21 Adopted Budget	2020-21 First Interim	Variance Adopted Budget and 1st Interim
5852	Svcs Contract-Advocacy	237,556	198,556	(39,000)
5855	Svcs Contract-Negotiations	50,000	50,000	-
5857	SVC - Contract - Audit	79,000	77,000	(2,000)
5859	SVC - Contract -Data Processing	600,000	850,000	250,000
	Information Technology			
5862/64	SVC - Contract day care provider	130	-	(130)
5865	Other Service Contract- Misc	4,384,613	4,547,645	163,032
	New			
	Cares Act		550,000	550,000
	Increase over 25,000			
	Health Framework (MOS's with COE's)	214,340	391,308	176,968
	various changes less than 25,000			(563,936)
5868	Advertising	1,000	500	(500)
5869	Advertising-Newspaper	65,000	63,000	(2,000)
5875	Hearings and Legal Costs	2,619,500	2,628,400	8,900
	Increase over 25,000			
	Attorney Fees for Board and Superintendent			
5879	Physicals TB Tests	26,000	26,000	-
5881	Meeting/workshop refreshments	483,193	262,955	(220,238)
5882	Fingerprinting	154,559	152,070	(2,489)
5885	Reimburse employee for Tuition	4,000	4,000	-
5886	Reimburse for Insur Claims	3,000	3,000	-
5887	Insurance Deductible	15,000	15,000	-
5899	Holding Account	-	-	-
58XX	Total Services	17,336,315	19,945,699	2,609,384
59xx	Communication	898,771	929,865	31,094
Total Services and Operating Expenses		47,505,395	52,676,457	5,171,062
6XXX	Capital Outlay			
6410	New Equipment	1,407,000	3,216,179	1,809,179
	New			
	Workstation Replacement ACCESS		50,000	50,000
	CARES ACT (switches, routers, VDI)		2,000,000	2,000,000
	IEEEP		14,600	14,600
	Increase over 25,000			
	Information Technology (new Ser	945,000	694,000	(251,000)
	Various under 25,000			(54,421)
6530	Equipment Replacement	53,807	51,000	(2,807)
	Allocated for additional replacements for school sites			

Orange County Department of Education
2020-21 Budget Variances First Interim

Object Code		2020-21 Adopted Budget	2020-21 First Interim	Variance Adopted Budget and 1st Interim
Total 6000	Total Capital Outlay	3,185,807	5,371,679	2,185,872
7XXX	Other Outgo	37,728,002	21,113,438	(16,614,564)
	Reduction in transfer to OC Courts due to funding changes			

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2021

Object	Description	ADOPTED BUDGET	FIRST INTERIM	Enc - To Date	Actual To Date	= Balance	% Used
4399	HOLDING						
011814	COURIER SERVICE-JPA/PLANT MAIN	4,837.00	4,837.00	0.00	0.00	4,837.00	0 %
012064	SPED OCREG DHH/ADMIN	0.00	0.00	0.00	0.00	2,500.00	0 %
012114	CTYWD FSTR YTH SRV/SUP INST	0.00	208,023.00	0.00	0.00	208,023.00	0 %
013327	EISS/SEED SVCS - INST SUPR	4,000.00	4,000.00	0.00	0.00	4,000.00	0 %
013872	SPEC SCHOOLS ADMIN/INST	473,696.00	32,669.00	0.00	0.00	32,669.00	0 %
014426	SPED INFANT DHH/SPEECH	1,312.00	1,312.00	0.00	0.00	1,312.00	0 %
015664	NOC REGIONALIZED SERV/ADMIN	0.00	910.00	0.00	0.00	910.00	0 %
016725	FRIDAY NIGHT LIVE CHCA/SI	61,295.00	9,165.00	0.00	0.00	9,165.00	0 %
016784	EDUCATION SUPPRT DEPNDT YTH/SI	36,174.00	36,174.00	0.00	0.00	36,174.00	0 %
017100	INTRVNTN & REG CAPACITY BLG/SI	25,145.00	0.00	0.00	0.00	0.00	0 %
017173	AUDIOLOGIST SELPA/SPEEC	0.00	8,266.00	0.00	0.00	8,266.00	0 %
017285	VP SAFE & HEALTHY LIFE STYL SI	0.00	67,620.00	0.00	0.00	67,620.00	0 %
017288	VIOL PREV: MEDIA LITERACY SI	0.00	2,689.00	0.00	0.00	2,689.00	0 %
017297	VIOL PREVENT EVALUATION SI	0.00	910.00	0.00	0.00	910.00	0 %
017313	VIOL PREV: MEDIA LIT BULLYNG/SI	0.00	991.00	0.00	0.00	991.00	0 %
017653	LOCAL CONTROL ACCT PLAN CM/INS	1,296,000.00	253,001.00	0.00	0.00	253,001.00	0 %
017804	INSTRCT DIV INCOME:ACAD CNT/SI	5,000.00	0.00	0.00	0.00	0.00	0 %
017912	POWER OF DISCOVERY/SUP INST	316.00	0.00	0.00	0.00	0.00	0 %
017931	EXPANDED LEARNING ASSES/SI	1,153.00	2,394.00	0.00	0.00	2,394.00	0 %
017940	POWER OF DISCOVERY 21 CENT/SI	1,119.00	0.00	0.00	0.00	0.00	0 %
017969	CTE INCENTIVE GRANT ACCESS/SI	87,805.00	87,805.00	0.00	0.00	87,805.00	0 %
017970	CTE INCENTIVE GRANT SP ED/SI	3,447.00	3,447.00	0.00	0.00	3,447.00	0 %
018318	EXPANDED LEARNING 21st/SI	864.00	0.00	0.00	0.00	0.00	0 %
018404	SCHOOL READINESS COLLBRTIVE/SI	0.00	25,383.00	0.00	0.00	25,383.00	0 %
018414	NUTRITION EDUC-LA HABRA CTY/SI	7,771.00	0.00	0.00	0.00	0.00	0 %
018466	VPE RESTORATIVE PRACTICE/SI	0.00	1,894.00	0.00	0.00	1,894.00	0 %
018668	DUAL LANG LRN PROF DVL GRNT/SI	0.00	11,197.00	0.00	0.00	11,197.00	0 %
018682	CLS SCL EMPLY PRF DVL CP/IN	975.00	892.00	0.00	0.00	892.00	0 %
018685	CLS SCL EMPLY PRF DVL PCDE/IN	92,597.00	95,375.00	0.00	0.00	95,375.00	0 %
018712	ESSA:SCHL IMPROVEMNT CSI LEA/I	219,869.00	0.00	0.00	0.00	0.00	0 %
018713	ESSA:SCHL IMPROVEMNT CSI LEA/S	0.00	42,837.00	0.00	0.00	42,837.00	0 %
018756	PERKINS INNV&MODRN GRNT PRG/SI	8,918.00	5,575.00	0.00	0.00	5,575.00	0 %
018770	CPIN NETWORK/SI	0.00	5,817.00	0.00	0.00	5,817.00	0 %
018776	K12SCHL-BSD MNTL HLTH:ED ACT/S	459,970.00	48,335.00	0.00	0.00	48,335.00	0 %
018868	MENTAL HEALTH STDNT SRVC ACT/S	46,463.00	599,679.00	0.00	0.00	599,679.00	0 %

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Date: 11/24/2020
Time: 10:44:31

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2021

Object	Description	ADOPTED BUDGET		FIRST INTERIM		Enc	Actual		=	Balance	% Used
				-	To Date	-	To Date				
018871	EMERGENCY CONTINUITY OF	300,000.00		300,000.00	0.00		0.00			300,000.00	0 %
018872	EMERGENCY CONTINUITY OF	100,000.00		100,000.00	0.00		0.00			100,000.00	0 %
018873	EMERGENCY CONTINUITY OF	200,000.00		200,000.00	0.00		0.00			200,000.00	0 %
018874	EMERGENCY CONTINUITY OF BUSNS/SI	723,435.00		723,435.00	0.00		0.00			723,435.00	0 %
018885	QUALITY COUNTS CA QRIS20/21/SI	0.00		19,580.00	0.00		0.00			19,580.00	0 %
018922	CARESAct,LLM,LCFF:LOCCNTLFD/IN	0.00		854,075.00	0.00		0.00			854,075.00	0 %
018928	IEEEP INCL ERLY LRN EXP PRG/SA	0.00		119,142.00	0.00		0.00			119,142.00	0 %
018931	EWIG ED WRKFRC INVSTMT GRT/SI	0.00		48,800.00	0.00		0.00			48,800.00	0 %
018934	CALWORKS HVP HOME VISIT PRG/SI	0.00		74,319.00	0.00		0.00			74,319.00	0 %
019279	PAL PRODUCT	1,000.00		1,000.00	0.00		0.00			1,000.00	0 %
4399	HOLDING ACCOUNT/CONTINGENCY	4,163,161.00		4,004,048.00	0.00		0.00			4,004,048.00	0 %
Total for: 4300		4,163,161.00		4,004,048.00	0.00		0.00			4,004,048.00	0 %
Total for: 4000		4,163,161.00		4,004,048.00	0.00		0.00			4,004,048.00	0 %

Orange County Department of Education
List of Contracts
FISCAL YEAR 2020-21

CONTRACT TITLE	AMOUNT	Funding Source	Purpose of Funds	Who receives the funding?
Adverse Childhood Experiences (Aces AWARE)	\$ 100,000	Aurrera Health Group	To develop and implement a provider training program for providers to qualify to earn supplemental payments for conducting screening for ACEs. OCDE will develop and host a unique ACEs Aware category Newsroom with helpful links to resources and partners. We expedite going live with the unique ACEs Aware content through "Inbox Edition" email blasts and social media at an increased frequency.	Health Care Providers
Alcohol, Drug Abuse Prevention Services (LYNK)	\$ 570,000	County of Orange Health Care Agency	To educate at risk youth of the dangers of drug and alcohol use and its impact on behavioral health.	OCDE staff to provide trainings, general supplies
California Preschool Instructional Network (C.P.I.N.)	\$ 330,342	Sacramento County Office of Education (SCOE)	Provide professional development and technical assistance to preschool teachers and administrators to ensure preschool children are ready for school	Imperial COE 20%, San Diego COE 40%, OCDE 40%
CalWORKs Home Visitation Program	\$ 256,000	Children & Families Commission of Orange County	Provide Early Learning support services for CalWORKs HVP participants with identified needs in order to promote health child development, school readiness, and family resilience. Provide outreach and engagement to families identified through referral sources.	CalWORKs eligible families
Educational Support for Dependent Youth	\$ 451,356	OC Social Services	Funds to be used for the educational support for the foster youth population throughout Orange County.	OCDE staff to provide services to foster youth
Educational Workforce Investment - (EWIG EL Roadmap - CABE)	\$ 139,300	California Association for Bilingual Educators	Partnering with other Counties also contracting for a portion of these funds to work collaboratively in a mutual effort to build capacity among school leaders to implement the EL Roadmap Policy including implementation of culturally and linguistically responsive practices, identify and emphasize high-quality models for professional development regarding the EL Roadmap Policy by providing coaching to Principals.	Administration, Teachers, COE

Friday Night Live	\$	475,000	Co. of Orange Health Care Agency	Give advisor stipends to districts that will be paid directly to each chapter advisor by their district office. Program shall provide Alcohol and Other Drug prevention services: actively recruit and support youth participation in prevention services provided; maintain documentation (record of procedures, copies of literature, descriptions of measures taken). OCFNLP staff provide assistance and support for chapter development and campaign/project/activity implementation.	Chapters (students & advisors), Districts FNL districts served: 1. AUHSD 2. BOUSD 3. BPSD 4. CUSD 5. FUJHSD 6. FSD 7. GGUSD 8. HBUHSD 9. OUSD 10. SVUSD 11. WSD
Healthy Schools Initiative (United Way)	\$	62,000	Orange County United Way	Making improvements to the health and well-being of the students and families. The Healthy school initiative will increase access to physical activity, implement district wellness policy parent engagement, and nutrition education.	OCDE staff and funding to La Habra USD, Walnut Elementary, Fullerton USD, Pacific Drive, Buena Park USD, Whitaker Elementary, Anaheim USD, Paul Revere Elementary
History, Social-Science Frameworks Project	\$	22,000	San Diego COE	OCDE recruits classroom teachers, administrators, and Paraprofessionals to participate in a county-wide community of practices as well as providing technical support to schools, and districts in OC that participate in the community of practice	OCDE staff
Improve and Maximize Programs so all Children Thrive (IMPACT)	\$	1,087,808	Children & Families Commission of Orange County	Provides menu of services for staff development and technical support to assist Preschools to improve their quality rating.	OCDE staff for trainings and support, stipends for participants
Improve and Maximize Programs so all Children Thrive Hubs (IMPACT HUB)	\$	200,000	Children & Families Commission of Orange County	Additional early learning programs with training and incentives to build quality programs.	OCDE staff and funding for incentives
Intervention & Regional Capacity Building	\$	120,473	San Diego County COE	Providing services for LEA in support of Title III Technical Assistance for improvement regional 9. OCDE will continue its work with LEAs within its county as it pertains to Title III.	OCDE administration working with LEA's.
K-12 School-Based Mental Health Services: Educational Activities	\$	502,931	Co. of Orange Health Care Agency	Provides Educational services that seek to support and engage the school community at large, including but not limited to school staff, students and their family and caregivers to promote timely access to mental health programs and increase school staff, students and their family and caregivers ability to navigate these resources.	OCDE staff to provide services with some funds allocated to student programs (film contest) Peer guidance groups
K12 Strong Workforce Program	\$	3,826,695	Rancho Santiago Community College District	Advancing Career Counseling in Orange County, building CTE Dual Enrollment in OC, Creating Industry Certification opportunities for OC students, Designing Career-Based Student leadership, enhancing career education pedagogies, forming Orange County integrated pathway teams, and heightening work-based learning in OC.	OCDE staff and sub-agreements with participating districts

K12 Strong Workforce Coordinator	\$	117,500	Rancho Santiago Community College District	Administration for Coordinator implement a regional technical assistance structure to assist teachers and industry partners in implementing high-quality CTE programs.	OCDE administration
Mental Health Student Services Act (MHSSA)	\$	1,500,000	Orange County Health Care Agency Lead Original Source: Mental Health Services Oversight & Accountability Commission	Program helps prevent mental illnesses from becoming severe and disabling by expanding prevention and early intervention services to more districts, and by improving coordination of existing mental health services across the behavioral health and educational systems.	Will be used for OCDE staff to provide services
RESET Tool Box	\$	81,043	Western Youth Services	Provide virtual self-paced workshops/courses via existing online Learning Management System for local educators, students, and parents	OCDE administration overseeing workshop/course development
School Based Violence Prevention Education- VPE/HCA	\$	1,353,272	Co. of Orange Health Care Agency	Retention Plan For Subsidized Center Based Programs (AB212)	Providing services to OC School staff, teachers, students and families on variety of violence focused issues to reduce exposure to violence and its impact on, the school environment, local neighborhoods and families.
School Readiness Collaborative	\$	50,000	Children & Families Commission of Orange County	Improves Early Learning programs and opportunities throughout the county and provides technical support and activities	OCDE staff
Special Education Audiologist	\$	323,879	Various OC SELPA/districts	OCDE Audiologists assess student hearing abilities, evaluate and interpret the range and degree of impairment, report results of assessments, and auditory skill development.	OCDE staff to provide services
Special Education Fairview	\$	123,060	Co. of Orange Health Care Agency	Program provides special education IEP representation at the IEP team meeting for each pupil prior to enrollment in a community education program.	Program provides IEP representation services to pupils in a community education program.
Special Education Medi-Cal/MAA	\$	454,923	Health Care Agency/income contract	LEA Medi-Cal Billing Option Program funds are a reimbursement for services rendered, and are not considered federal dollars upon receipt by the school. The funds are restricted in their use and must supplement, not supplant, existing services.	reimbursement for OCDE staffing
Special Education Parent Infant Education Support (PIES)	\$	589,943	District Billing/Reimbursement program	Program provides early intervention services to infants, ranging from birth to three years of age, with hearing impairments.	Program provides Parent Infant Education and Support Program to ABC USD SELPA, Anaheim Elementary SELPA, Garden Grove SELPA, Greater Anaheim SELPA, and North Orange County SELPA.
Suicide Prevention & Intervention	\$	77,203	Co. of Orange Health Care Agency	Provide school districts with training on suicide prevention and intervention through use of online health simulations to prepare users to lead real life conversations with students and parents.	OCDE administration developing training
Tobacco - California Department of Justice	\$	135,175	California Department of Justice	Overall goal is to reduce the illegal sale and marketing of tobacco products to minors.	Provide services for School districts: Ocean View, Fountain Valley, Huntington Beach City School District, and Saddleback Valley
Grand Total	\$	12,949,903			

Orange County Department of Education
List of Grants
FISCAL YEAR 2020-21

GRANT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
Career Technical Education (CTEIG) Incentive	\$ 523,919	State	State Of California (Regional Consortium)	Collaborate with industry partners to create meaningful Work Based Learning opportunities for students, the Coordinator works with OCDE's Career Education Office and administrators to manage the CTE Incentive Grant	OCDE staff to support initiatives
Grand Total	\$ 523,919				

Orange County Department of Education
List of Entitlements
FISCAL YEAR 2020-21

ENTITLEMENT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)	\$ 36,231,934	State	State Of California	To provide services to students age 3-22 with disabilities according to their IEP	Funds are distributed to districts in the North Orange County SELPA per the Local Plan
California Assessment of Student Performance and Progress (CAASPP)	\$ 8,043	State	State of California	To provide assessments for special Education students in OCDE programs	OCDE programs
California Career Innovations (CCI)	\$ 84,278	Local	Cal State Los Angeles	OCDE serves as a partner on the California Career Innovations project by providing career coach and clerical support. Also provides student stipends. Each participating student receive a CCI Program Internship Completion Award.	Districts (HBUHSD, OCDE DHH, SAUSD) and students from various districts (AUHS, Garden Grove USD, HBUHS) provided stipends, staffing
CALWORKS Stage II Federal, F2AP	\$ 1,286,334	Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to childcare providers for low-income families	Pay to childcare providers
CALWORKS Stage II State, G2AP	\$ 6,893,241	State	State Of California	To provide funding to childcare providers for low-income families	Pay to childcare providers
CALWORKS Stage III Federal, F3TO	\$ 2,958,839	Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to childcare providers for low-income families	Pay to childcare providers
CALWORKS Stage III State, G3TO	\$ 1,897,415	State	State Of California	To provide funding to childcare providers for low-income families	Pay to childcare providers
Classified School Employee	\$ 1,240,000	State	State Of California	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program	Reimbursement to approved classified employees in Orange County Schools
Commission on Teacher Credentialing (on-going)	\$ 19,154	State	State Of California	OCDE receives allocation based on the tracking and reporting on the number of OC teachers who are taking courses to be credentialled or certified.	Staff salaries and benefits
Dispute Resolution	\$ 14,601	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for Dispute Resolution for students/families with special needs	Funds training for NOC SELPA Special Education administrators
Dual Language Learners Professional Development	\$ 589,750	Federal	US Dept. of Health and Human Services	To provide training to teachers to help them improve strategies when working with students who have a second language	Staff salaries and benefits to provide trainings
English Language Proficiency Assessments for California (ELPAC)	\$ 3,530	State	State Of California	To provide funding for testing materials for English Second Language students	Contributes to expenses for testing requirements
Every Student Succeeds Act Comprehensive Support and Improvement County Office	\$ 278,515	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for County Offices to provide services to districts who have 2 consecutive years in differentiated assistance	Funds are used for OCDE staff salaries, and benefits and trainings
Every Student Succeeds Act Comprehensive Support and Improvement LEA	\$ 599,022	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for OCDE schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act	Funds are used for ACCESS Schools professional learning
Federal Alternative Payment Program	\$ 13,286,372	Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to childcare providers for low-income families	Pay to childcare providers
Federal Alternative Payment Program- FAPP Essential Worker	\$ 2,476,955	Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to childcare providers for low-income families	Pay to childcare providers

Federal Mental Health	\$	496,348	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for students with IEP's that need Mental Health Services	Distributed to NOC SELPA according to the SELPA Plan
Federal Preschool	\$	43,722	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide services to children age 3-5 years of age with disabilities	Distributed to elementary districts within the NOC SELPA
Foster Youth Services	\$	1,223,903	State	State Of California	To provide countywide coordination services for foster youth services	Provides salaries and benefits for OCDE staff that collaborate with Social Services and County Courts
General Alternative Payment Program	\$	11,043,514	State	State Of California	To provide funding to childcare providers for low-income families	Pay to childcare providers
Health Framework	\$	1,654,143	State	State Of California	To provide training to County Offices of Education in development of the State Approved Health Curriculum	Funding is distributed to COE's for trainings, staff salaries and benefits included
IDEA Local Assistance Part B	\$	8,008,083	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities	Funds are distributed to districts in the NOC SELPA based on count of students with disabilities
IDEA Local Assistance Part B-Parentally Placed ISP	\$	25,152	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities	These funds are set aside for students who are in private schools within the NOC SELPA
Inclusive Early Education Expansion Program (IEEEP)	\$	598,967	State	California Department of Education	To provide individualized and necessary supports to enable children with disabilities to meet high expectation within the ELC settings.	Knott and Mann Elementary Schools (Centralia and Anaheim Elementary Schools Districts)
Local Planning Council (Federal = \$72,623, State = \$6,927)	\$	79,550	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	To provide funds to coordinate child care needs within Orange County	Funds are used for OCDE staff salaries and benefits
Lottery Funding	\$	974,142	State	State Of California	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance	Unrestricted funds are held for one-time expenditures and restricted funds are for instructional materials for student programs
Mandated Costs	\$	779,742	State	State Of California	To provide funds for services that are state mandates	This is funding that is used for one-time expenditures for instructional purposes decided by Superintendent
McKinney-Vento	\$	237,500	Federal	US Department of Education Office of Elementary and Secondary Education	To provide funds for any schools within Orange County that needs assistance under the McKinney-Vento Homeless Education Assistance Act.	Staff to provide services, such as professional development and technical assistance to all local homeless liaisons from districts. Partners with Homeless Outreach Promoting Educational Success (HOPE) Collaborative is a partnership between the OCDE and County of Orange Homeless Prevention, Orange County School Districts, community-based organizations, faith-based community, law enforcement, and shelter and housing service providers. provides in-kind services and bus passes
Part C, Early Education (Federal Revenue)	\$	373,759	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide coordinated services for preschool age children	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Part C, Early Education (State Revenue)	\$	118,618	State	State Of California	To provide coordinated services for preschool age children	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Perkins Innovation and Modernization	\$	105,811	Federal	US Department of Education	To provide funds for career technical programs	pass for staffing to provide STEM-based, hands-on experience related to maker-centered learning through esports-themed curricular

Preschool Staff Development	\$	1,999	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funds for Professional development for teachers and administrators for preschool students with disabilities	Funds are distributed to NOC SELPA for training opportunities for participating districts
Quality Counts California Quality Rating & Improvement System (QCC QRIS) - 19/20	\$	112,803	Federal	US Department of Health and Human Services Administration for Children and Families	Quality Start OC provides professional learning opportunities to teachers coaching for administrators and teachers. Services include program validations, assessments and rating, technical assistance, community of practices	staff to provide coaching for administrators and teachers (open to all OC early educators). Private programs (non-state funded programs)
Quality Counts California Quality Rating & Improvement System (QCC QRIS) - 20/21	\$	505,933	Federal	US Department of Health and Human Services Administration for Children and Families	Quality Start OC provides professional learning opportunities to teachers coaching for administrators and teachers. Services include program validations, assessments and rating, technical assistance, community of practices.	staff to provide coaching for administrators and teachers (open to all OC early educators). Private programs (non-state funded programs)
Quality Rating Information System (QRIS) - 19/20	\$	118,794	State	State Of California	Quality Start OC provides professional learning opportunities to teachers coaching for administrators and teachers. Services include program validations, assessments and rating, technical assistance, community of practices	Reimburses for certification trainings and professional development to preschool teachers, staff for administration
Quality Rating Information System (CSPP QRIS) - 20/21	\$	2,920,486	State	State Of California	To support Early Learning Child Development contracted early learning and care programs and increase the number of low income children in high quality state preschool and early migrant programs	Reimburses for certification trainings and professional development to preschool teachers
School Communications Interoperability Program	\$	203,022	State	California Governor's Office of Emergency Services (Cal OES)	Programs acquiring interoperable technology in response to active shooter incidents. Active Shooter Training Based on Identified District Needs and Threat Assessment and Active Shooter planning coordination with OC school Districts.	OC School District coordinators/teachers.
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	\$	116,464	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	STEM Hub will identify the skills needed to ensure capacity building which will include, facilitation, trainer and coaching skills, knowledge of Next Generation Science Standards	OCDE staff salaries and benefits
State Mental Health	\$	2,789,553	State	State Of California	To provide funds for mental health services specifically for students with disabilities and incorporated into their IEP	Most funds are pass thru to the NOC SELPA some funds are expended for students in ACCESS and Special Schools
Systems of Support for Expanded Learning	\$	279,221	State & Federal	US Department of Education Office of Elementary and Secondary Education & State of California	Provides technical assistance to all After School Education and Safety, 21st Century Community learning Centers	Salaries and Benefits for OCDE staff
Title I Part A	\$	3,394,439	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students between ages 5-17 in group homes, homeless youth population	Provide tutors, books and supplies to students in ACCESS to help low - achieving students in high poverty schools
Title I Part D	\$	1,988,609	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students who are neglected, delinquent or at-risk between the ages of 5-17 contracted to Juvenile justice system	Provide tutors to improve educational opportunities for students
Title II - Teacher Quality, Part A	\$	114,239	Federal	US Department of Education Office of Elementary and Secondary Education	To increase academic achievement of all students by improving teacher and principal quality	For professional development for teachers in ACCESS
Title III, Immigrant	\$	2,618	Federal	US Department of Education Office of Elementary and Secondary Education	To ensure that English learners including immigrants meet attain English Language proficiency	Provides tutors for ACCESS students
Title III, LEP - Part A	\$	184,928	Federal	US Department of Education Office of Elementary and Secondary Education	To ensure that English learners including immigrants meet attain English Language proficiency	OCDE staff salaries and benefits
Title IV, Part A	\$	211,474	Federal	US Department of Education Safe and Healthy Student	To ensure that English learners including immigrants meet attain English Language proficiency	Transfer funds to Title III for staffing

Tobacco Use Prevention Education (TUPE) 2020-23	\$	276,342	State	State Of California	Training to reduce youth tobacco use by helping young people make healthful tobacco-related decisions through research validated educational instruction and activities	Sub-agreements SAUSD, Buena Park SD, Fountain Valley SD, Garden Grove USD, Huntington Beach City School District, Laguna Beach USD, Ocean View SD, Saddleback Valley USD, Tustin SD, and Westminster SD, OCDE staff and some consultants
TUPE Use Prevention Education Tier 2	\$	1,359,426	State	State Of California	The purpose of the TUPE program is to reduce youth tobacco use by helping young people make healthful tobacco-related decisions through tobacco-specific, research-validated educational instruction and activities that build knowledge as well as social skills and youth development assets. Collaboration with community-based tobacco control programs is an integral part of program planning. The school, parents, and the larger community must be involved in the program so that students will be aware of a cohesive effort and concern for their health and consequently, their ability to succeed	Serving Admin, teachers, and students in ACCESS, Santa Ana USD, Buena Park SD, Fountain Valley SD, Garden Grove USD, Huntington Beach City SD, Laguna Beach USD, Ocean View SD, Saddleback Valley USD, Tustin SD, and Westminster SD
Tobacco Use Prevention Education (TUPE)- Admin CTALF Prop 99	\$	377,185	State	State Of California	To provide leadership, training, administrative oversight, training, and technical assistance to LEAs for planning and implementing TUPE Programs	Funding for OCDE staff and provide funding for participating districts for conference registrations, supplies and materials and instructional consultants
Tobacco Use Prevention Education (TUPE)- Admin. CTAT Prop 56	\$	378,801	State	State Of California	Goal is to continue to provide leadership, training, and technical assistance to school districts in planning and implementing TUPE Programs	Funding for OCDE staff, printing of materials for workshops, instructional consultants, general supplies
Tobacco-Use Prevention Education Capacity Building Provider	\$	2,526,232	State	State Of California	THE PURPOSE OF THE STATEWIDE SYSTEMS TRAINING THE CAPACITY OF EDUCATION IN DELIVERING HIGH QUALITY TUPE PROGRAMMING ACROSS CALIFORNIA DISTRICTS AND SCHOOLS. Deliverables include creating a statewide level collaborative of COE leaders, establishing regional professional learning networks, create online professional training opportunities and create a website for TUPE leaders to access	Majority is sub-agreements to participating districts. OCDE staff share funding with Tulare County Office of Education
Workforce Pathways	\$	467,016	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.	Funding for OCDE administration and teachers working with the Workforce Pathway program
Grand Total	\$	111,900,550				

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Orange County Department of Education

CDS Code: 30-10306-0000000

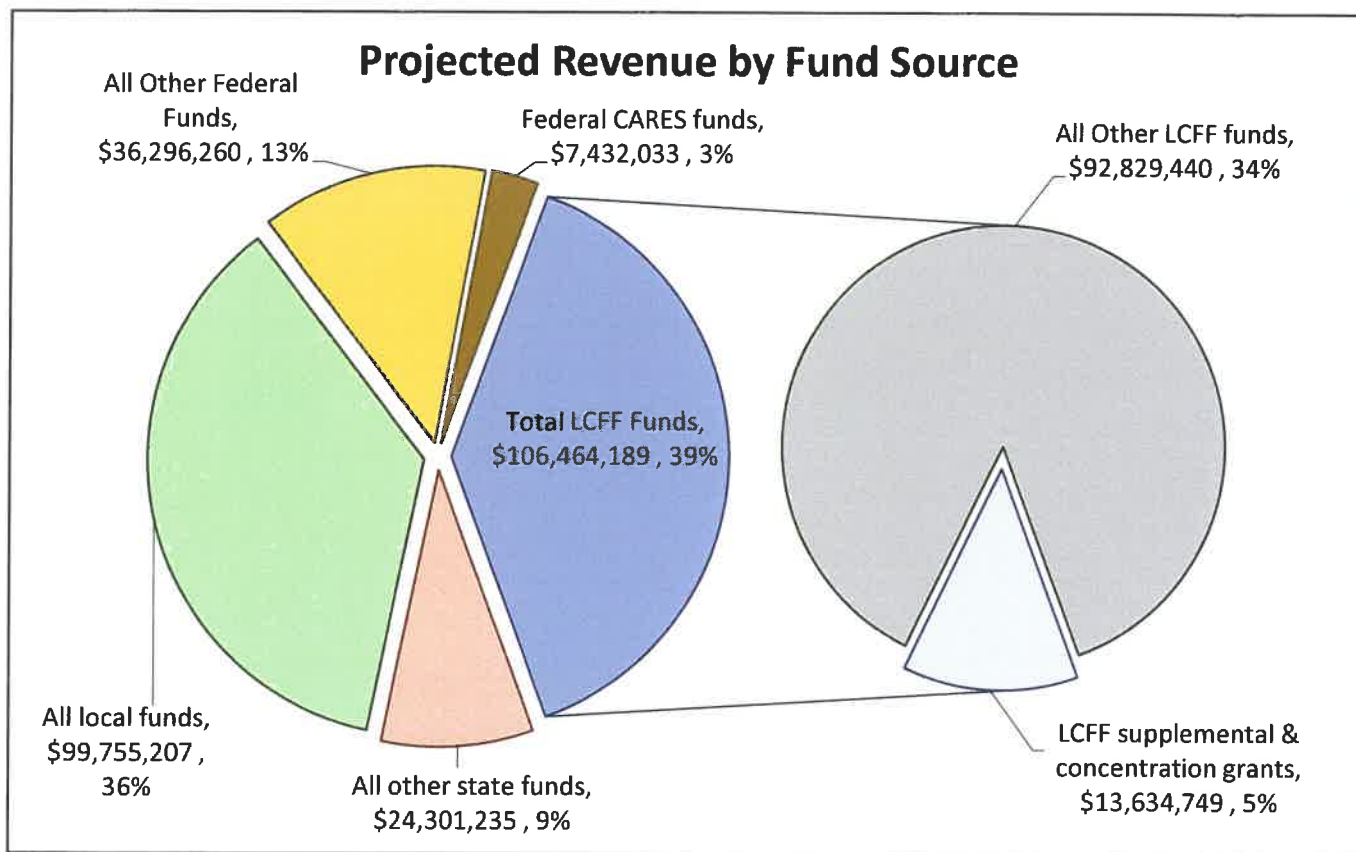
School Year: 2020-2021

LEA contact information: Jeff Hittenberger

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2020-2021 School Year

Projected Revenue by Fund Source

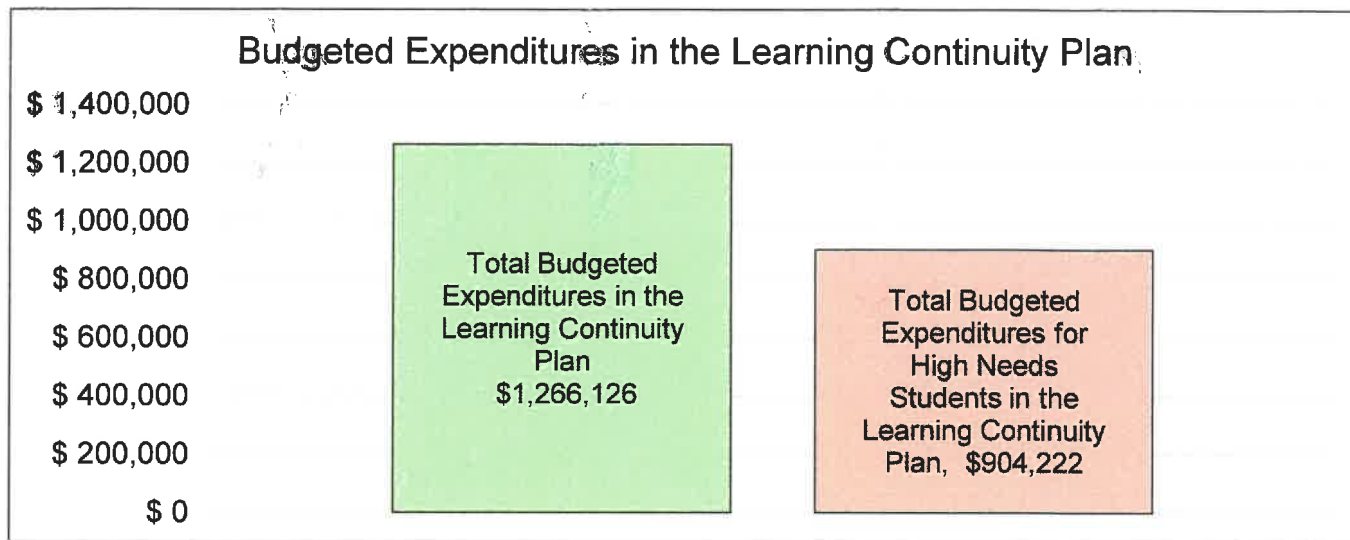


This chart shows the total general purpose revenue Orange County Department of Education expects to receive in the coming year from all sources.

The total revenue projected for Orange County Department of Education is \$274,248,924.00, of which \$106,464,189.00 is Local Control Funding Formula (LCFF) funds, \$24,301,235.00 is other state funds, \$99,755,207.00 is local funds, and \$43,728,293.00 is federal funds. Of the \$43,728,293.00 in federal funds, \$7,432,033.00 are federal CARES Act funds. Of the \$106,464,189.00 in LCFF Funds, \$13,634,749.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Orange County Department of Education plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

LCFF Budget Overview for Parents

Orange County Department of Education plans to spend \$257,618,448.00 for the 2020-2021 school year. Of that amount, \$1,266,126.00 is tied to actions/services in the Learning Continuity Plan and \$256,352,322.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

The goal of the Orange County Department of Education's Learning Continuity Plan (LCP) was to provide stakeholders with a description of the new services being provided to students in light of the COVID-19 pandemic. Therefore, the actions listed in the LCP were unique to those circumstances and did not include the General Fund services and programs already in place to support positive student outcomes.

A majority of school-based expenditures continue to be attributable to staffing through stable funding sources as in prior years. OCDE consistently provides students with highly-qualified, credentialed teachers, as well as a variety of support services designed to meet the unique needs of students. School counselors, mental health professionals, instructional staff, and Family Community Liaisons work with students and families to create a network of support services designed to improve student outcomes.

OCDE also incorporates expenditures to help support various functions of its 27 school districts, community colleges, and special agencies, including payroll, retirement reporting, and check disbursement. OCDE also partners with districts to provide financial support, legal services, and credentialing services, as well as professional development opportunities and Differentiated Assistance to districts that have been identified to need these services under the statewide system of support.

Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

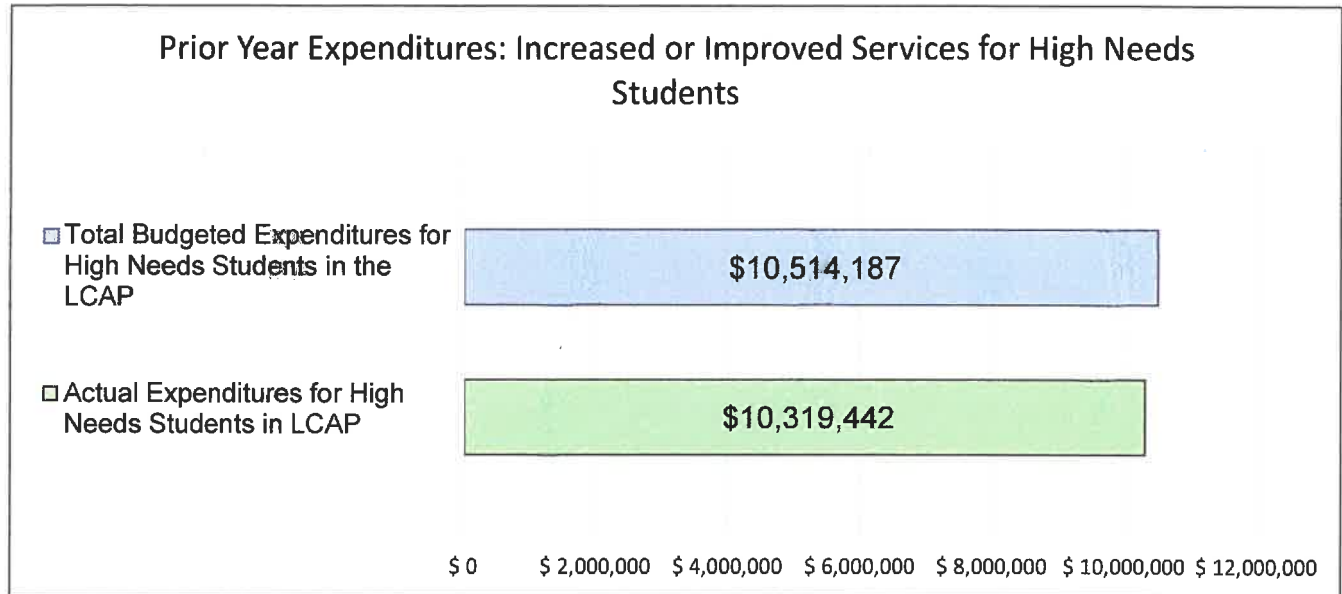
LCFF Budget Overview for Parents

In 2020-2021, Orange County Department of Education is projecting it will receive \$13,634,749.00 based on the enrollment of foster youth, English learner, and low-income students. Orange County Department of Education must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Orange County Department of Education plans to spend \$904,222.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following:

The actions listed in the Learning Continuity Plan (LCP) were unique to the circumstances surrounding COVID-19 and did not include services and programs already in place to support positive outcomes for high needs students. In addition to the actions reference in the LCP which were designed and implemented during this time of distance learning to principally benefit students who are foster youth, English learners, and low-income, OCDE has continued its pattern of support for high needs students through the ongoing programs and services which were established prior to the pandemic and continue to be available, including but not limited to, School Messenger communication software; interpretation services for families; Career Technical Education programs; Career Success Week events; partnerships with community organizations; funding for staff to specially address the educational needs of foster youth; support for the transportation challenges faced by foster youth and low income students; content-specific training for instructional staff regarding the educational needs of foster youth, low-income students, and English learners; English Language Development Assistants (ELDAs) to support language acquisition and access to the curriculum for EL students; software programs to track EL academic data; and staff to create, revise, publish, and implement designated ELD using Monthly English Language Development (MELD) and other appropriate resources to support EL student learning and teacher instruction.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what Orange County Department of Education budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Orange County Department of Education actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-2020, Orange County Department of Education's LCAP budgeted \$10,514,187.00 for planned actions to increase or improve services for high needs students. Orange County Department of Education actually spent \$10,319,442.00 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of \$194,745.00 had the following impact on Orange County Department of Education's ability to increase or improve services for high needs students:

OCDE was successful in implementing the planned actions and services to increase or improve services for students who are foster youth, English learners, and low-income in that 98% of the planned expenditures were implemented.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: College and Career Preparatory Academy

CDS Code: 30-10306-0132910

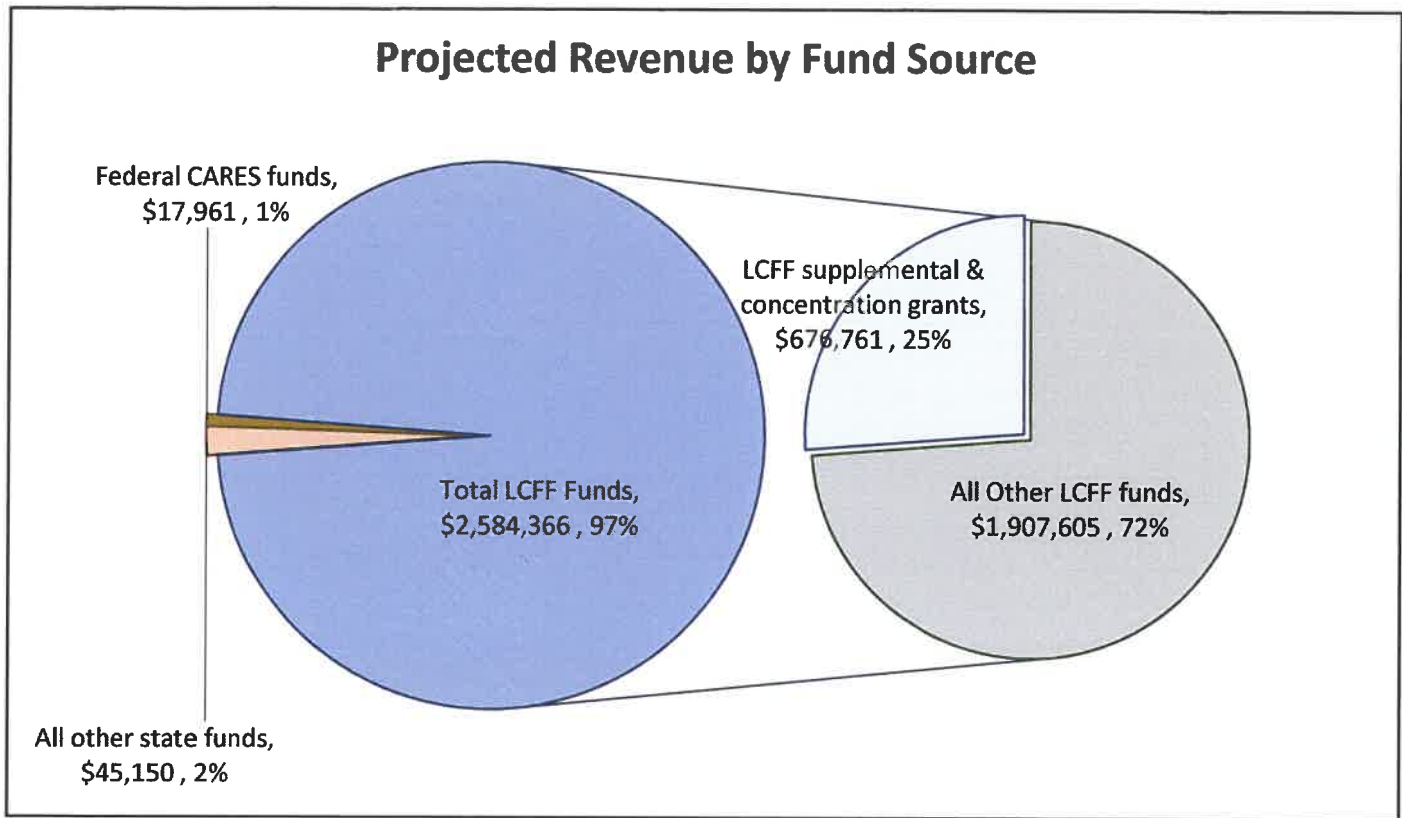
School Year: 2020-2021

LEA contact information: Dave Connor, dconnor@ocde.us, 714-796-8795

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2020-2021 School Year

Projected Revenue by Fund Source

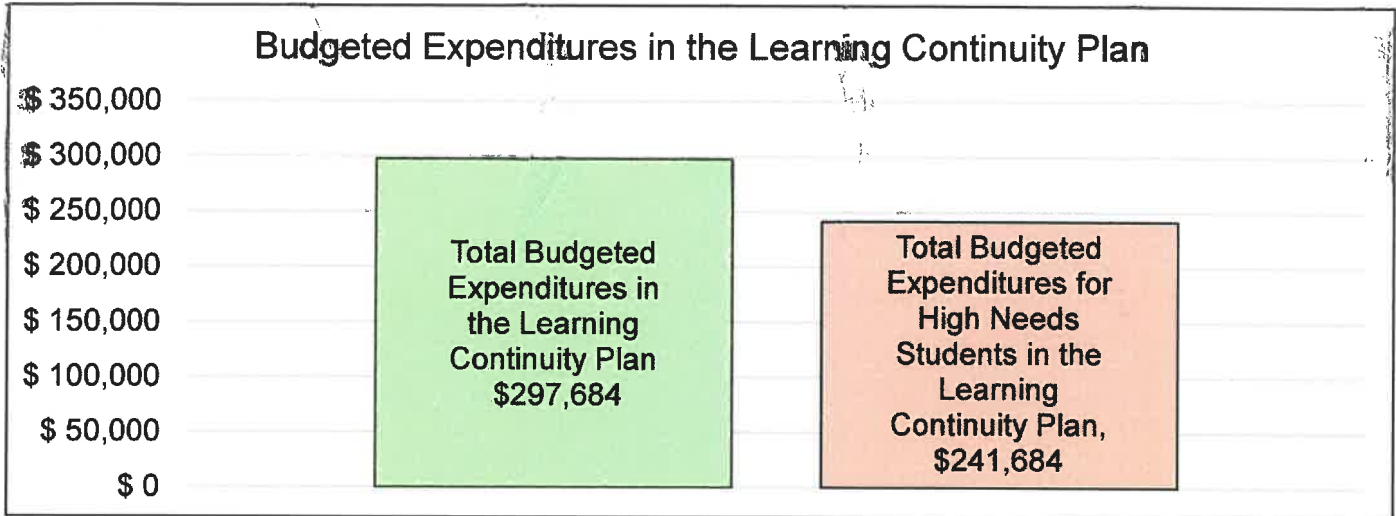


This chart shows the total general purpose revenue College and Career Preparatory Academy expects to receive in the coming year from all sources.

The total revenue projected for College and Career Preparatory Academy is \$2,647,477.00, of which \$2,584,366.00 is Local Control Funding Formula (LCFF) funds, \$45,150.00 is other state funds, \$0.00 is local funds, and \$17,961.00 is federal funds. Of the \$17,961.00 in federal funds, \$17,961.00 are federal CARES Act funds. Of the \$2,584,366.00 in LCFF Funds, \$676,761.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020-21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much College and Career Preparatory Academy plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

LCFF Budget Overview for Parents

College and Career Preparatory Academy plans to spend \$3,859,684.00 for the 2020-2021 school year. Of that amount, \$297,684.00 is tied to actions/services in the Learning Continuity Plan and \$3,562,000.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

The College and Career Preparatory Academy (CCPA) was established to provide instructional services that the Orange County Department of Education does not generally provide for those over 18 years of age; offers educational services that will benefit its target population; and supports students in a way that focuses on one of the legislative intents in the Charter Schools Act, which is to "increase learning opportunities for all pupils, with special emphasis on expanded learning experiences for pupils who are identified as academically low achieving."

CCPA is strengthened through collaboration with a variety of partners. The most important partnerships are those formulated between teachers, students, parents, mentors, and the community. The dynamics among these groups are critical to the planning, implementing, and design of CCPA. Federally-funded workforce agencies and community partners are vital to the academic progress and meaningful learning experiences for CCPA students.

CCPA's vision and mission is to address the need to increase the graduation rate and decrease the dropout rate by providing students the opportunities to earn their high school diploma and become college and career ready. To accomplish these goals, CCPA has eight school sites throughout Orange County. The certificated staff includes a principal, school counselor, and eight teachers, while the classified support staff consists of a project liaison, two student enrollment technicians, a senior school administrative assistance, three paraeducators, and an academic support assistance. The general fund pays for both certificated and classified staff salaries.

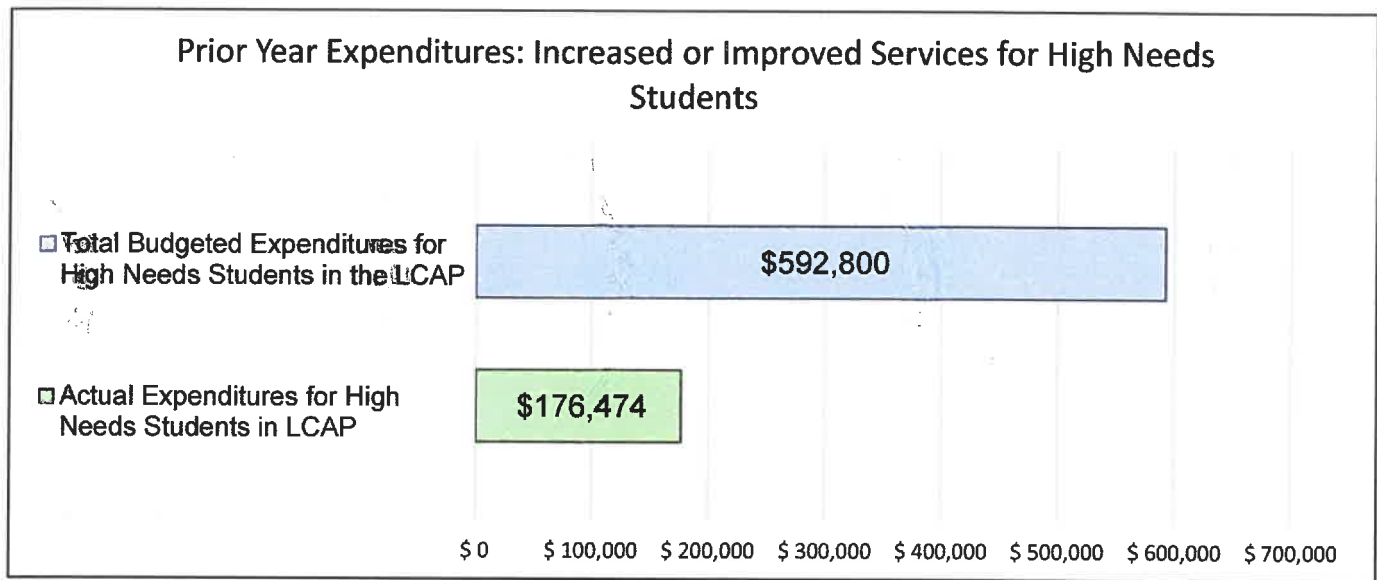
Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-2021, College and Career Preparatory Academy is projecting it will receive \$676,761.00 based on the enrollment of foster youth, English learner, and low-income students. College and Career Preparatory Academy must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. College and Career Preparatory Academy plans to spend \$241,684.00 towards meeting this requirement, as described in the Learning Continuity Plan. The additional improved services described in the plan include the following:

The LCAP actions and services target access to technology for students, professional development for teachers, increases parent/family participation involvement in the academic process, connects students with community resources, and prepares students with 21st century skills. These actions and services are meeting the needs of our high needs students to be academically successful.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-2020



This chart compares what College and Career Preparatory Academy budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what College and Career Preparatory Academy actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-2020, College and Career Preparatory Academy's LCAP budgeted \$592,800.00 for planned actions to increase or improve services for high needs students. College and Career Preparatory Academy actually spent \$176,474.00 for actions to increase or improve services for high needs students in 2019-2020. The difference between the budgeted and actual expenditures of \$416,326.00 had the following impact on College and Career Preparatory Academy's ability to increase or improve services for high needs students:

Due to not opening additional sites, not investing into our marketing campaign, and not filling approved staffing positions during the 2019-2020 school year, expenditures were less than the revenue received. The overall needs for high needs students were met through the actions and services that addressed technology, curriculum, software, and support services to students. CCPA opened a new site to service West Orange County in August 2020. Approved staffing positions and a social media marketing campaign are targeted to be expenditures in 2020-2021.