

Orange County Department of Education



2020-2021 Preliminary Budget

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

Orange County Board of Education

Rebecca "Beckie" Gomez	Trustee Area 1
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June 3, 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.



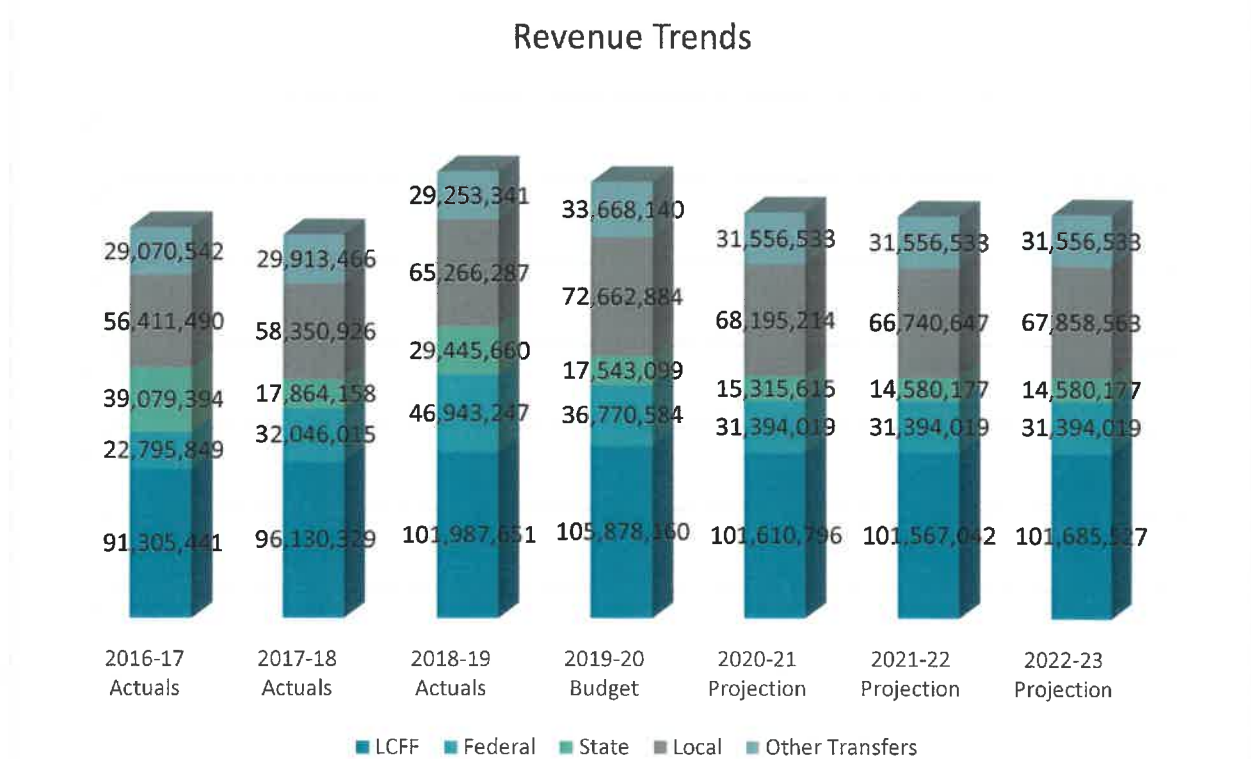
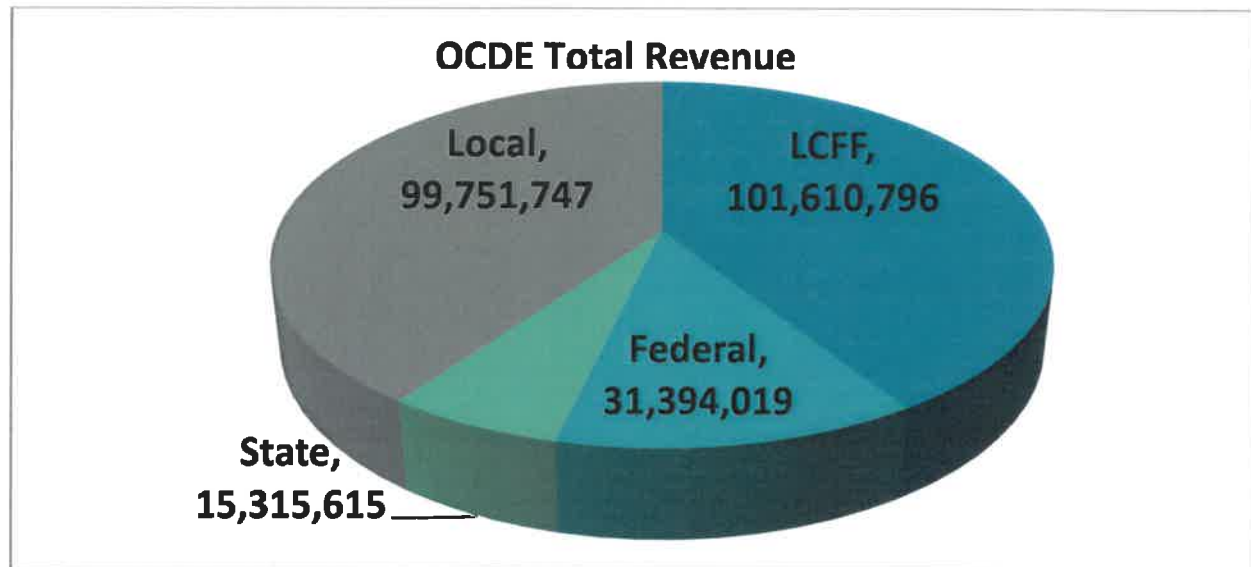


The Budget Summary is an overview of the Orange County Department of Education that reflects the goals and priorities of the County Superintendent aligned with the Local Control Accountability Plan (LCAP) and available financial resources. Due to COVID-19 the LCAP approval has been delayed until December 15, 2020. The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from the Governor's May Revise state budget and any changes in revenue and expenditures from the Second Interim for 2019-20. The Preliminary Budget includes any new entitlements, grants or contracts and is aligned with the current Local Control Accountability Plan. The LCAP lays out the main objective for meeting the learning requirements of high need students. The LCAP also identifies the expenditures for meeting the identified objectives, such as becomes a second statement of the Superintendent's priorities along with those identified on these pages.

Our proposed 2020-21 General Fund Budget is \$269,859,898. 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 also includes revenue reductions proposed in the Governor's May Revise.

REVENUE

The Total General Fund Revenue Projections are \$248,072,177



Local Control Funding Formula (LCFF) is \$101,610,796

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 41% 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 \$ 26,750,657**

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 83.11%.

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 \$4,696,952**

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

Supplemental is 35% of Base grant

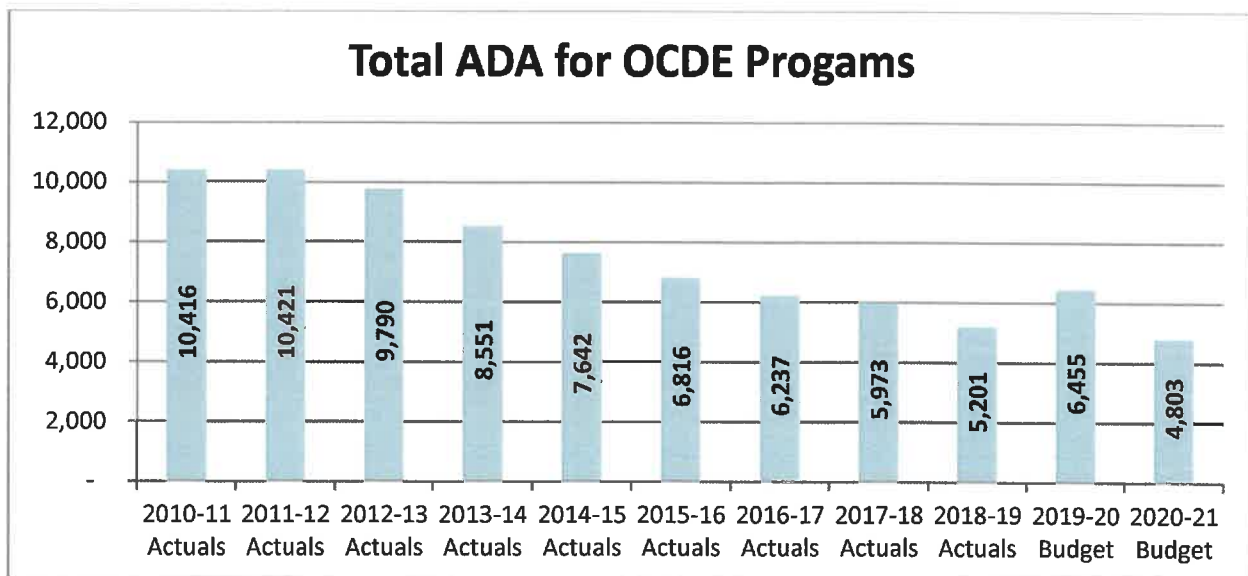
Concentration is 25% of Base grant for unduplicated count over 50%

Projected funding for 2020-21 is \$22,053,705

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

School Districts will receive a 2.31% Cost of Living increase for LCFF in 2020-21, with a reduction of 10% for a net effect of (7.92%). COE's receive no COLA and a 10% reduction. Because of our excess tax status, the revenue stays the same but the transfer to County of Orange Courts increases. This means funds allocated for mandated programs are reduced by 10%. We have not budgeted to receive the 2.31% COLA for other state revenues, and income from students that are referred from their school districts is recognized in Local Revenue with a budgeted 7.92% reduction.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget
Juvenile Court Schools	1,276	858	737	519	492	460	401	475	278
Community Schools "C"	3,228	2,672	2,079	1,583	1,267	1,134	975	1,413	1,060
Community Schools Secondary 1st Semester	359	462	419	466	557	584	284	499	190
CHEP and PCHS	1,820	1,613	1,547	1,321	1,073	908	708	673	595
PCHS Secondary 1st Semester "A" & "B"	656	797	889	911	972	1,253	1,233	1,594	1,133
Expelled	178	147	130	132	115	133	136	175	134
County Community "A" & "B"	1,210	1,064	874	958	780	563	542	635	598
County Community "A" & "B" Secondary 1st Semester	490	501	537	467	464	426	358	406	219
College & Career Prep. Charter				41	141	142	179	199	209
Total For ACCESS	9,316	8,114	7,212	6,398	5,861	5,603	4,815	6,069	4,417
Change from Prior Year	(609)	(1,202)	(902)	(814)	(538)	(258)	(788)	1,254	(1,652)
SIS Total	1,505	1,760	1,845	1,845	1,993	2,262	1,875	4,092	2,675
Total Program without SIS	7,811	6,354	5,367	4,553	3,868	3,341	2,940	1,977	1,742
Special Schools	474	436	430	418	376	370	386	386	386
Change from Prior Year	(21)	(38)	(6)	(13)	(42)	(6)	16	-	-
Total	9,790	8,551	7,642	6,816	6,237	5,970	5,201	6,455	4,803
Difference from prior year	(631)	(1,239)	(908)	(827)	(579)	(267)	(769)	485	(398)

Average Daily Attendance (ADA)

OCDE has been declining in enrollment since 2012-13, with a one-time increase of 485 in 2019-20, and a projected decline of 398 for 2020-21. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and stay in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts, court agencies, expanding our career technical programs, and providing innovative programs so we can serve our students. Many of the specific services are outlined in our Local Control Accountability Plan (LCAP).

Revenue Outside of LCFF

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

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

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

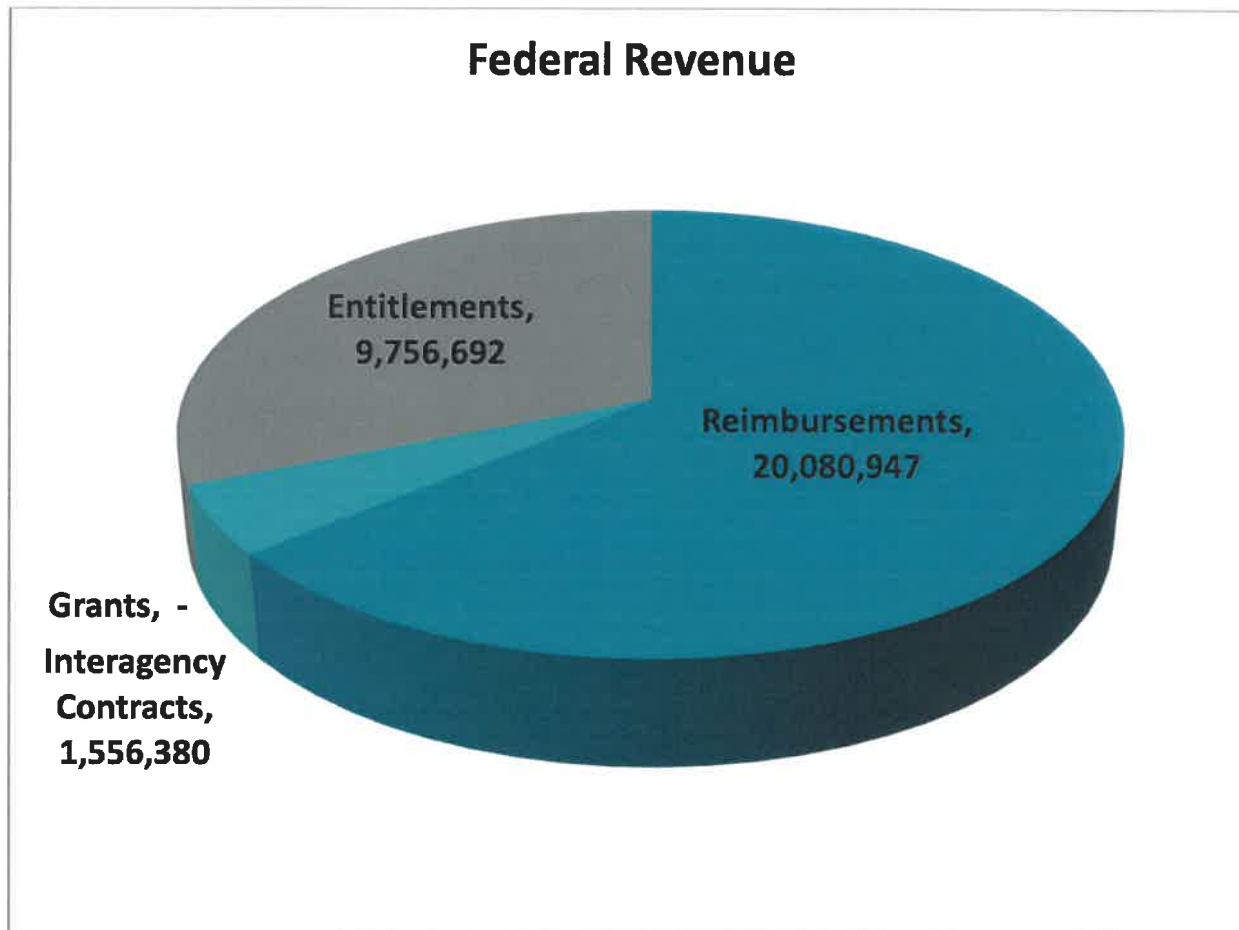
Grants: Are projects that OCDE has applied to funding agencies for, and could come from Federal, State, or Local agencies. These are normally competitive in nature and will require specific expenditures as part of the grant.

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

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



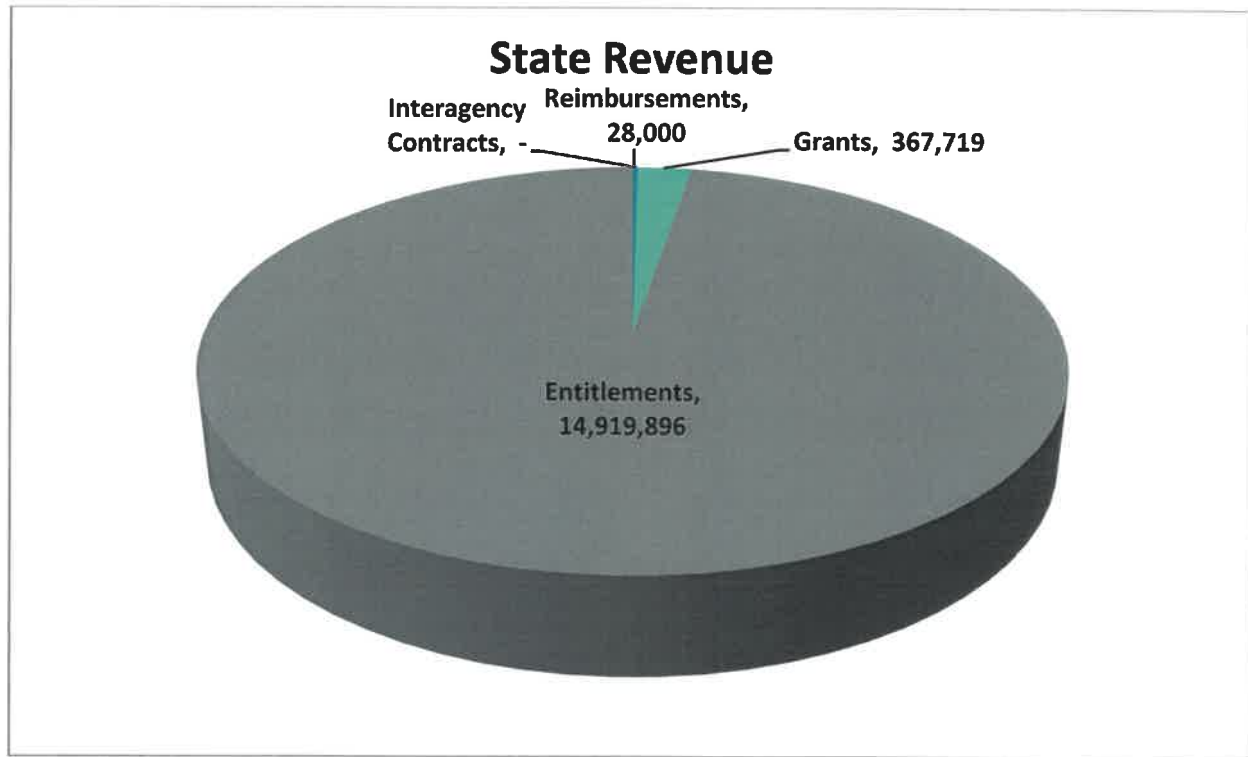
Total Federal Revenue is \$31,394,019



Federal Revenue	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budget	2020-21 Budget
<u>Entitlements</u>					
Special Education	1,769,579	1,668,875	1,548,760	1,556,972	1,551,658
Title I	4,154,355	4,802,429	4,729,492	5,143,458	5,324,362
Title II	65,808	70,622	46,329	76,588	103,953
Title III	9,882	257,847	134,127	78,770	75,780
Title IV	-	-	427,257	1,305,247	210,793

Education of Homeless	251,116	241,032	276,173	250,000	250,000
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	73,500	80,153
Expanded Learning	102,640	158,520	94,996	136,144	129,962
QRIS Certification	-	405,419	305,052	1,059,315	852,522
Perkins Innovation	-	-	-	298,195	78,864
Dual Language Learning Prof Develop	-	-	144,752	1,034,948	160,000
Inclusive Early Learning	-	-	29,906	720,239	-
ESSA School Improvement	-	-	51,130	299,341	938,645
Total Entitlements	7,234,624	8,146,556	8,215,742	12,032,717	9,756,692
<u>Reimbursements</u>					
MAA	12,245,962	21,607,896	36,620,011	22,814,209	19,354,126
Medi-Cal ACCESS	10,045	46,452	36,065	53,313	53,313
Child Nutrition	226,545	248,453	329,611	330,000	330,000
Special Schools Medi-Cal	587,002	482,015	625,145	391,766	343,508
Total Reimbursements	13,069,554	22,384,816	37,610,832	23,589,288	20,080,947
<u>Contracts</u>					
Interagency Contracts	2,435,329	1,514,643	116,673	1,148,579	1,556,380
Total	22,739,507	32,046,015	45,943,247	36,770,584	31,394,019
Change from Prior Year		9,306,508	13,897,232	(9,172,663)	(5,376,565)

Total State Revenue is \$15,315,615



State Revenue

Entitlements

	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budget	2020-21 Budget
Prior Year Apportionment	(70,307)	154,311	259,097	-	-
Mandated Costs	2,311,881	1,719,954	1,908,644	811,586	813,579
Lottery	1,124,427	1,623,560	1,136,466	1,075,563	1,075,563
Countywide Foster Youth Commission on Teacher Credentialing	817,097	894,112	896,628	867,603	1,141,631
	19,278	19,278	19,154	19,154	19,154
Tobacco Use Prevention	830,354	916,198	963,982	2,640,591	3,988,951
Fairview Development Ctr	31,612	(7,903)	7,903	7,903	7,903

NOC Early Start	48,789	39,862	150,252	72,356	74,916
CALWorks	55,788	26,574	61,149		
ACCESS Mental Health	390,419	291,393	295,717	304,826	304,826
Special Schools Mental Health	26,065	19,497	24,398	25,149	25,149
Prop 39 Clean Energy	1,326,052	327,167	-		
Ca. Complete Count Census	-	-	-	300,770	-
Unemployment Insurance	182,045	183,668	188,060	163,335	163,335
Power of Discovery	56,409	53,746	54,603	31,500	24,847
CPIN Kindergarten	495,900	-	-		
STRS On Behalf	4,070,522	4,327,533	4,560,175	4,560,175	4,560,175
Expanded Learning	153,960	105,680	169,204	130,056	134,238
Early Childhood	89,584	-	-		
MTSS	20,000,000	1,000,000	13,500,000		
College Readiness	383,088	-	-		
CCI Cal Career Innovations	-	75,187	28,833		
College Readiness CCPA	75,000	-	-		
CPAs California Partnership Academy	-	183,000	145,172	250,000	-
Classified School Employees	440,000	1,016,042	1,240,000	1,240,000	1,240,000
Health Framework	-	-	690,376	2,948,681	1,334,056
Classified School Employees Prof Development	-	-	128,046		
Low Performance Students	-	-	89,909	91,911	
Various	21,304	33,406	9,286	339,163	11,573
Total Entitlements	32,879,267	13,002,265	26,527,054	15,880,322	14,919,896
	18,538	21,312	27,844	28,000	28,000

Reimbursements

Grants

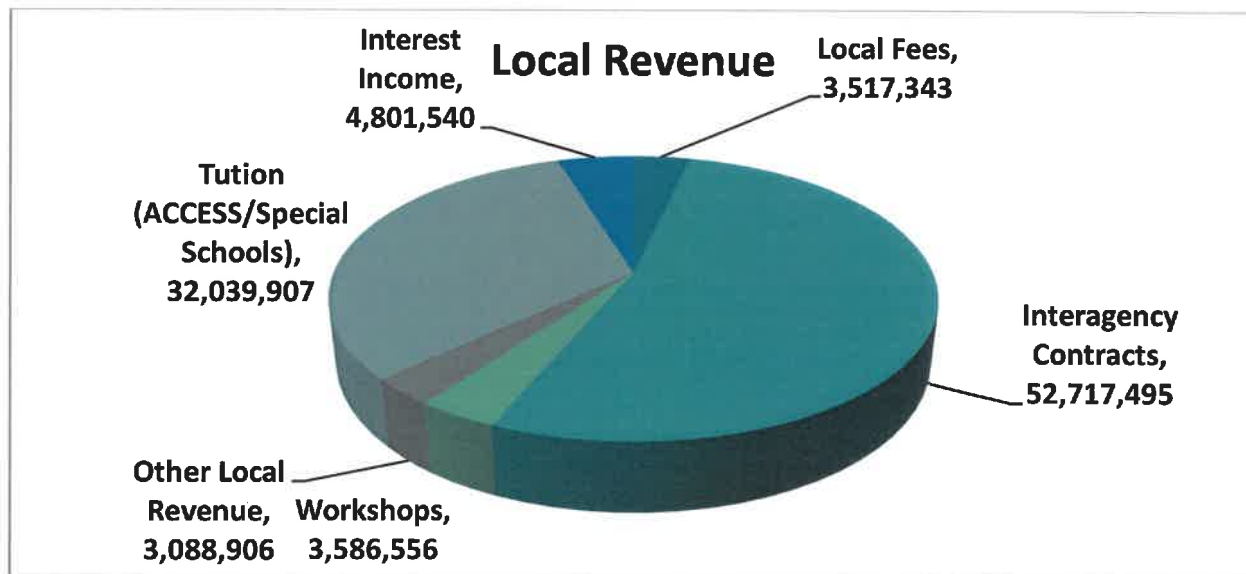
Career Pathways	3,655,650	2,326,488	-		
CTE Incentive	2,218,547	2,231,527	2,481,202	1,634,777	367,719

Contracts

Foster Youth Technical Assistance	307,030	282,566	407,245	-	-
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Total	39,079,032	17,864,158	29,443,345	17,543,099	15,315,615
Change from Prior Year		(21,214,874)	11,579,197	(11,900,246)	(2,227,484)

Total Local Revenue is \$99,751,747



<u>Local Revenue</u>	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budget	2020-21 Budget
Community Redevelopment	2,185,773	2,598,100	2,999,856	2,900,000	2,900,000
Sale of Publications	499,106	316,888	304,131	254,503	255,843
Food Sales	323,611	298,327	352,932	356,500	356,500
Leases and Rentals	3,245	5,066	4,776	2,000	5,000

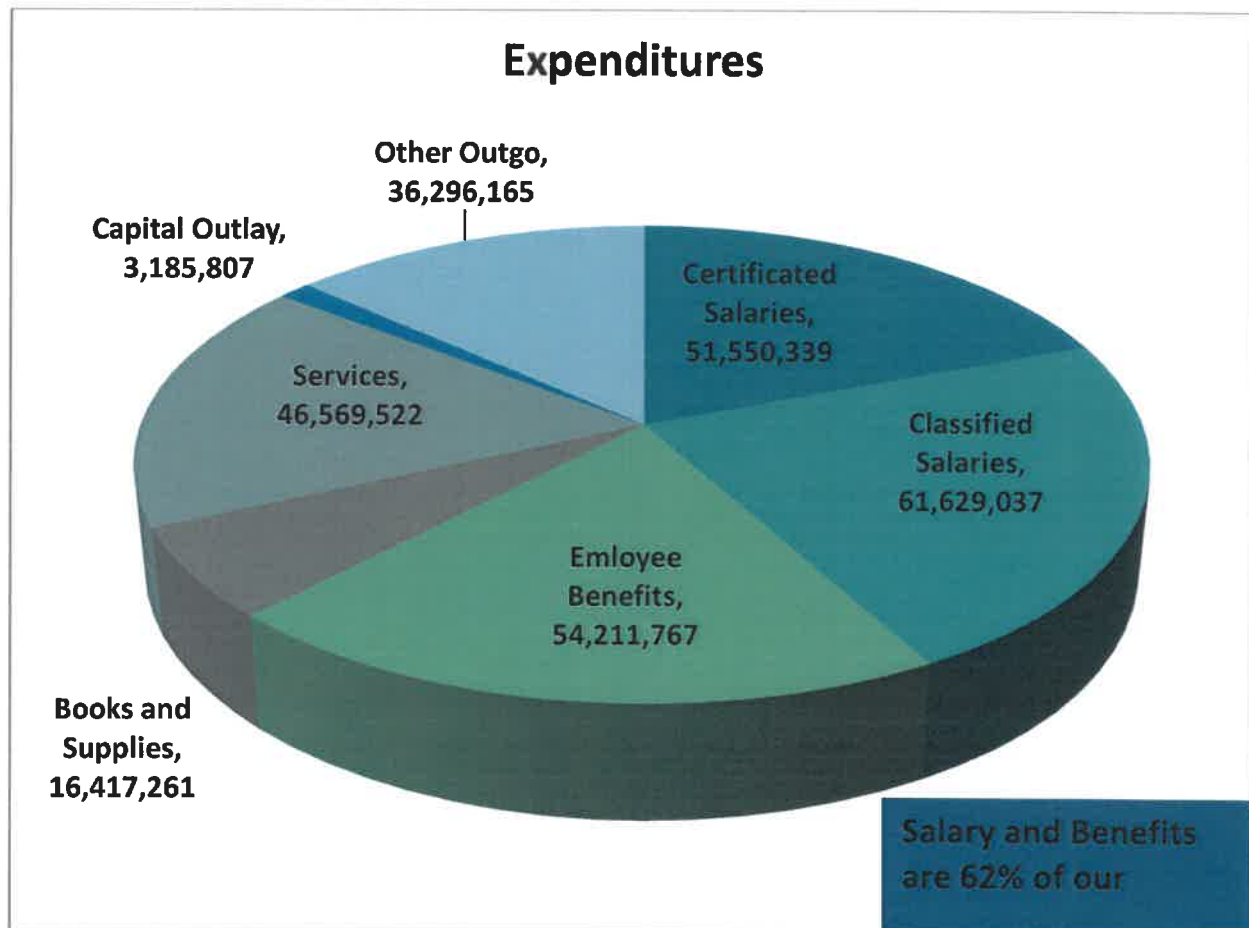
Interest	1,379,107	2,323,435	3,895,426	4,809,656	4,801,540
<u>Interagency Fees and Contracts</u>					
Courier JPA	151,700	160,000	230,000	190,000	210,000
ACCESS Fees	299,095	326,259	298,197	392,406	
Special Ed Infant	391,850	387,600	515,780	547,618	591,889
Dept. of Justice Tobacco	-	-	-	18,920	19,954
Education Support Dependent	286,577	292,556	-		
Project Glad	305,989	303,579	333,880	149,000	235,708
Preschool Glad	-	-	87,952	70,000	70,000
Special Ed JPA	46,859	46,181	45,442	44,732	44,732
Imagining Services	90,912	92,226	97,731	90,000	90,000
NOC SELPA Itinerant Services	1,662,822	1,847,990	2,050,633	1,956,826	2,010,884
Special Schools Billing	24,361,965	24,583,806	25,825,162	27,384,739	31,404,143
Stuart Foundation	125,415	42,566	933	128,942	-
SMARRTS	518,687	515,931	540,765	390,483	-
Safety of Students	1,011,184	1,144,266	831,078		-
Audiologist SELPA	279,815	337,632	273,327	326,635	323,259
VPE Health Care Agency	303,131	271,466	391,560	281,674	351,123
Violence Prevention	221,496	228,439	191,111	146,930	178,327
Violence Prevention Admin	208,879	251,866	228,340	197,613	201,814
Violence Prevention Conflict	93,295	101,733	-		
VPE Restorative Practice	-	-	238,266	125,868	143,606
VPE Threat Assessment	-	-	253,288	230,714	332,100

Violence Prevention Evaluation	131,849	135,146	152,374	155,685	146,302
Transportation	2,903,006	2,954,769	3,185,060	4,387,547	4,554,380
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	458,820	600,000
School Based Stress Mgmt	-	155,000	155,001	155,000	-
Healthy Schools Initiative	-	177,583	-		
Nutrition Education	-	136,995	93,815	65,560	43,000
IMPACT	952,344	-	1,895,395	3,267,482	2,270,072
Bi-Tech Fees	2,353,239	2,940,321	3,117,013	2,949,696	2,949,696
Education Services Income	-	-	1,404,732	1,432,600	1,362,600
IT Services	89,130	148,340	145,715	148,000	148,000
MAA	-	-	52,499	129,175	
K-12 Strong Workforce	-	-	136,675	9,077,631	2,771,223
Mental Health Services					1,500,000
Various	158,074	190,050	239,919	269,093	164,683
Total Interagency	42,759,263	44,498,826	51,788,959	63,492,048	61,036,378
Registrations for Workshops	3,889,646	3,631,384	4,469,921	4,467,046	3,586,556
Other Local Revenue	5,375,830	6,699,006	5,076,162	4,220,416	3,088,906
Total all 8600 Object Codes	52,024,739	54,829,216	61,335,042	72,179,510	67,711,840

Tuition

Special Schools	3,372,533	3,501,323	3,914,894	3,914,695	2,700,000
ACCESS	29,747,768	29,624,219	28,853,744	29,733,058	28,836,146

Charter School Admin Fee	232,343	289,248	399,597	483,374	483,374
Other	15,496	20,387	16,351	20,387	20,387
Total all 8700 Object Codes	33,368,140	33,435,177	33,184,586	34,151,514	32,039,907
Total All Local Revenue	85,392,879	88,264,393	94,519,628	106,331,024	99,751,747
Change from prior year		2,871,514	6,255,235	11,811,396	(6,579,277)



Salary and benefits are 62% 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	48,261,993	51,550,339	52,755,147	53,988,872
Classified Salaries	52,645,791	54,180,353	54,863,957	54,287,591	57,049,742	61,629,037	62,207,036	62,790,813
Employee Benefits	40,086,491	42,469,481	44,873,727	50,011,849	50,488,820	54,211,767	55,612,590	58,805,241
Total Salary and Benefits	145,479,961	149,780,178	153,547,534	152,232,004	155,800,555	167,391,143	170,574,773	175,584,926
Total Regular Employees	1159	1196	1220	1157	1105	1155		

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 62% of our budget.

	Actuals 2018-19	2019-20 Estimated Budget	2020-21 Adopted Budget	Projected 2021-22	Projected 2022-23
Certificated Salaries	47,932,564	48,261,993	51,550,339	52,755,147	53,988,872
Classified Salaries	54,287,591	57,049,742	61,629,037	62,207,036	62,790,813
Employee Benefits	50,011,849	50,488,820	54,211,767	55,612,590	58,805,241

Salaries in 2020-21 reflect the savings from retirements and reductions through attrition. Employee health and welfare benefit increases are not included since we have not concluded negotiations with our health benefit provider or collective bargaining units. Currently, we have a negotiated cap, and any increase in cost will be charged to the employee unless negotiated differently. 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

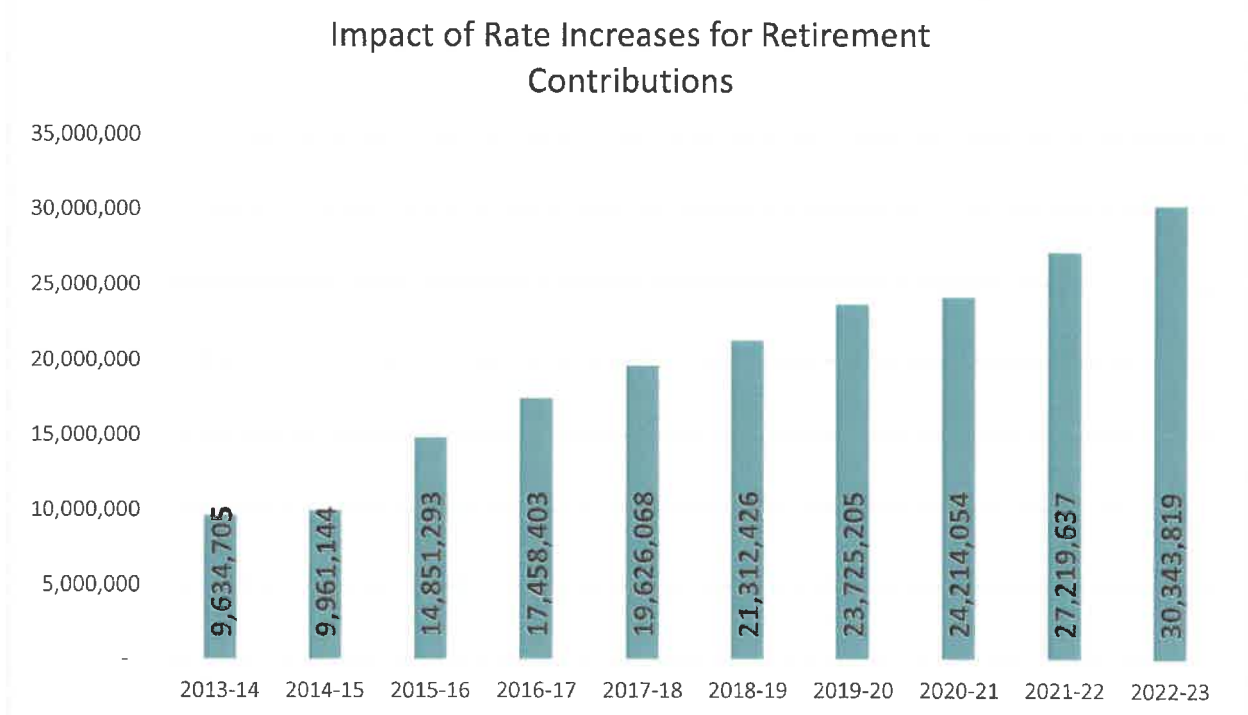
As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated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

Certificated Positions	
Teacher's Salaries	30,442,372
Pupil Support	3,357,446
Supervisors' and Administrators' Salaries	15,183,482
Other Certificated Salaries	2,567,039
Total Certificated Salaries	51,550,339
Classified Salaries	
Instructional Salaries	14,173,351
Support Salaries	3,417,703
Supervisors' and Administrators' Salaries	27,597,188
Clerical, Technical, Office Salaries	15,943,817
Other Classified Salaries	496,978
Total Classified Salaries	61,629,037

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)	11,864,279
Public Employers' Retirement (PERS)	12,349,775
Medicare/PARS	1,741,633
Health and Welfare	23,849,740
Unemployment	55,761
Workers' Compensation	2,264,334
Other Employee Benefits	2,086,245
Total Employee Benefits	54,211,767



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 continue to meet with our Health Benefits Review Committee regularly, and based on our current utilization, we are seeing our utilization rate increase and preliminary quotes from the insurance carrier are higher than anticipated. The Health Benefits Review Committee will receive the proposal from our health provider in June.

Retirement Benefits: STRS employer rates will decrease from 17.1% to 16.15% and PERS employer rates will increase 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 in 2020-21 may require us to reduce staffing for 2020-21 as we continue to evaluate our budgets. We do not anticipate any reductions in our teaching staff for 2020-21.

Books and Supplies

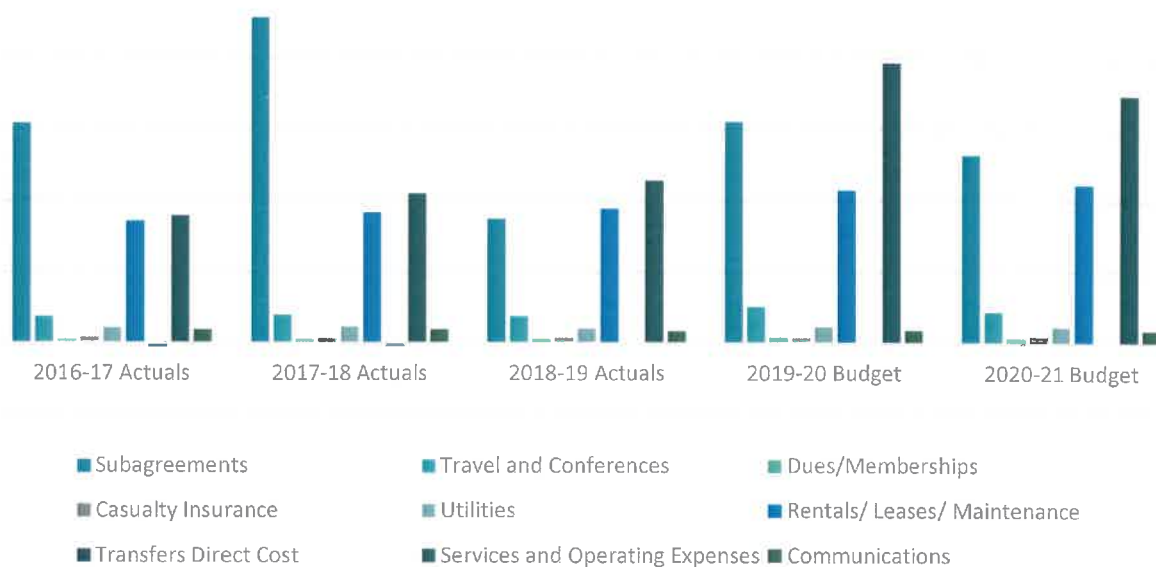
Expenditures in this category are specific to books, supplies, and non-capitalized equipment (equipment under \$5,000)

	2018-19	2019-20	2020-21	2021-22	2022-23
Textbooks/Inst. Materials	294,908	501,147	395,658	402,777	410,039
General Supplies	5,160,091	9,091,571	12,794,775	10,468,702	10,627,336
Equipment	573,076	1,722,262	3,226,828	3,288,377	3,351,157
Total	6,028,075	11,314,980	16,417,261	14,159,856	14,388,532

Books and Supplies Summary Projections

We had budgeted for furniture and equipment for anticipated moves to larger consolidated sites. Since 2014, we have been consolidating sites as our decline in ADA and teaching staff continues to decrease. For many reasons, including student and staff safety and 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, due to distance learning caused by COVID-19. We will continue to evaluate the technology needs of our students and staff.

Services and Operating Expenses



Sub-Agreements \$13,194,775

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, \$1,330,920 for the Strong Workforce Program, \$1,275,473 for TUPE programs and \$145,062 in various entitlements and contracts.

Travel and Conference \$2,200,100

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 \$467,198 for 2020-21. Travel, and parking for local conferences for staff development opportunities are included in this budget category. We increased this budget by 2% for school programs.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting \$850,937 for 2020-21. Many of these programs include statewide collaboration, which requires monthly meetings in Sacramento. For 2020-21 the Superintendent has restricted all travel to local or in state travel. This budget shows a 20% decrease in travel mostly from general administrative areas.

Object Code 5230 is for registrations for conference and workshops, which is budgeted at \$881,965 for 2020-21 we have budgeted an overall decrease of 14% in general administrative areas.

Detail Summary by Division R&U	2019-20 Estimated Actuals			2020-21 Adopted Budget			Difference			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	% of Diff
Superintendent's Office	203,200	-	203,200	182,865	-	182,865	(20,335)	-	(20,335)	-10.0%
Information Technology	110,400	-	110,400	104,400	-	104,400	(6,000)	-	(6,000)	-5.4%
Legal	47,000	-	47,000	47,000	-	47,000	-	-	-	0.0%
Administrative	93,550	1,325	94,875	91,550	1,325	92,875	(2,000)	-	(2,000)	-2.1%
Alternative Education	178,956	111,147	290,103	106,461	204,525	310,986	(72,495)	93,378	20,883	7.2%
Business	81,300	0	81,300	66,800	-	66,800	(14,500)	-	(14,500)	-17.8%
Special Education	2,600	85,497	88,097	1,000	79,227	80,227	(1,600)	(6,270)	(7,870)	-8.9%
Governance, Leadership, & Comm Partnerships	53,000	-	53,000	31,000	-	31,000	(22,000)	-	(22,000)	-41.5%
Educational	449,130	669,538	1,118,668	418,931	397,818	816,749	(30,199)	(271,720)	(301,919)	-27.0%
Total	1,219,136	867,507	2,086,643	1,050,007	682,895	1,732,902	(169,129)	(184,612)	(353,741)	-17.0%

Dues and Memberships: \$307,970

- 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: \$1,136,118

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

Rentals and Leases: \$11,106,393

- The cost of leasing our school sites is \$7,958,283. This category also includes equipment maintenance agreements for all of our sites

Professional Services: \$17,361,315

- 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.

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 Estimated Actuals	2020-21 Budget
Student Programs	125,120	46,133	35,007	27,501	80,238	20,265	12,912	4,519	26,708	276,500
General Administration	20,807	27,344	23,136	43,098	23,191	31,434	3,970	43,032	4,270	79,000
Project Glad			318,115	216,247	31,531	7,537				
County Board				15,574	27,629			374,611	631,210	954,000
County Superintendent					8,423			287,149	764,407	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 Reserve										350,000
Total	145,927	73,477	376,258	302,420	539,431	1,078,193	496,239	1,025,043	1,431,190	2,619,500
UUAL is required to move to object code 3900 in current year. The 2019-20 amount is \$292,608										

Communication: \$898,771

- 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 is restricting travel to only local or in-state travel for this year. We have reduced the budget for travel and conference in general administrative areas but have increased some for school programs.

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 until the 2020-21 year.

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

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 are in the process of bidding numerous projects for the 2020-21 year. Replacing exterior doors and windows at the Kalmus site should be completed by July 2020. Refurbishing of bathrooms for Buildings A, B and C is delayed to the 2020-21 year. We are evaluating long-term space planning to forecast our space needs at our current locations, which will require investment in updated furniture to meet the changing needs of our employees. We updated our vehicle fleet for many of our programs to decrease costly maintenance on vehicles that were over 15 years old. Some of these items will be reimbursed by deferred maintenance funds.

Other Outgo

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

Interfund Transfers:

We are budgeting to transfer \$451,102 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 deficit (current year revenues vs. current year expenditures) of (\$21,787,721). This budget does not include any federal CARES act funding as we are waiting for allocations from the state some of which is being debated in the state budget negotiations. One piece of the deficit in the 2020-21 budget includes \$8,479,710 of expenditures that revenue was received in 2019-20 or prior years. The budget also includes \$10,208,639 of one-time expenditures for 2020-21 that will not re-occur in 2021-22. Salary and benefit increases are pending collective bargaining with both groups. We will monitor our budget closely and make reductions through-out 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 LCAP. We are anticipating reductions in on-going revenue, and we have increased expenditures for PERS, and Health Benefits.

OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue. 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 \$197,766,651

\$43,961,144 is committed for specific program needs.

- \$10,461,804 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$8,605,682 is reserved for Lottery funds that have been reserved for contingencies.
- \$6,566,590 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$5,403,909 is reserved for District Differentiated Support.
- \$4,314,584 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.

- \$2,904,891 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$1,090,530 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$1,000,636 is reserved for Risk Management and Security.
- \$975,759 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$812,324 is reserved for Career Technical Education programs. This is funding for participating districts.
- \$744,301 is reserved for Categorical programs ending balances that will be used in subsequent years.
- \$640,847 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- \$239,287 is reserved for the Special Education Alliance that has funds for specific trainings and legal costs.
- \$200,000 is reserved for pending litigation with OCERS

\$43,003,032 is designated for carryover for specific programs

- \$26,039,772 is restricted for Routine Maintenance and is required by state statute
- \$10,238,211 is restricted to be spent on facility or health and safety related items.
- \$3,031,309 is restricted for Multi-Tiered Support Systems.
- \$1,086,966 is restricted for the Special Schools billback program
- \$895,803 is restricted for various income accounts for future work
- \$720,781 is restricted for various Special Education program ending balances.
- \$669,350 is restricted for Lottery materials for Central County CTEp.
- \$320,840 is restricted for Lattner donation for Special Schools.

\$110,732,475 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
2020-21 Adopted Budget
June 3, 2020

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Decreased by a net of (\$4,267,364) due to the following:</p> <ul style="list-style-type: none"> • \$21,178,582 increase 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. • (\$15,861,512) decrease due to a projected decline of Average Daily Attendance (ADA) for Alternative Education and due to the one-time change in the state formula in the prior year • (\$7,883,200) decrease due to the reduction of a 10% cut to the Local control Funding Formula per May Revise • (\$1,701,234) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru) • <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>Decreased by a net of (\$5,376,565) due to the following:</p> <ul style="list-style-type: none"> • \$639,304 increase for ESSA California School Improvement entitlement • \$236,621 increase for Leading Youth Away from Negative Choices program • \$185,520 increase in funding for Title I which is mostly deferred revenue from 2019-20 • \$86,198 increase for changes in various categorical programs • (\$3,460,083) decrease for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • (\$1,074,695) decrease for Student Support Academic Enrichment grant ended September 2019 • (\$874,948) decrease for Dual Language Learning Professional Development entitlement ending June 30, 2020 • (\$720,239) decrease for Inclusive Early Learning and Care Coordination program ending June 30, 2020 • (\$219,331) decrease for Perkins Innovation and Modernization entitlement grant ending September 30, 2020 • (\$174,912) decrease in QCC Equitable Learning entitlement, ending September 30, 2020

ORANGE COUNTY DEPARTMENT OF EDUCATION
2020-21 Adopted Budget
June 3, 2020

(3) Other State Revenue	<p>Decreased by a net of (\$2,227,484) due to the following:</p> <ul style="list-style-type: none"> • \$1,348,360 increase in Tobacco Use Prevention Program (TUPE) due to an increase in district participation • \$274,028 increase in Alternative Education Countywide Foster Youth Services entitlement [this is mostly carryover from the prior year] • (\$1,614,625) decrease in Curriculum contract due to reduce number of trainings, funds ending June 30, 2021 • (\$1,267,058) decrease for Career Technical Education Incentive Grant (CTEIG) ending June 30, 2020 • (\$300,770) decrease in California Complete Census 2020 ending June 30, 2020 • (\$250,000) decrease in California Partnership Academies (CPAs) not funded in 2020-21 • (\$203,022) decrease in one-time School Safety and Communications Interoperability Technology entitlement grant [mostly carryover, ending June 30, 2022] • (\$118,367) decrease in one-time SB117 COVID-19 entitlement • (\$96,030) decrease in various state programs
(4) Other Local Revenue	<p>Decreased by a net of (\$6,579,277) due to the following:</p> <ul style="list-style-type: none"> • \$4,019,404 increase in local revenue for anticipated contract fee billings for Special Education due to decrease in state funding • \$1,500,000 increase in new Mental Health Student Services Act contract • \$498,470 increase in contract fees for K12 School Based Mental Health Education which is mostly carryover from prior year • \$214,788 increase in contract fees for Safe Schools [violence prevention contracts with OC Health Care Agency] • (\$6,804,878) decrease in K12 Strong Workforce ending December 31, 2021- no new funding for 2020-21 • (\$2,111,607) decrease in tuition for district referred Average Daily Attendance (ADA) for Alternative Education and Special School due to a 10% cut to the Local control Funding Formula per May Revise • (\$1,033,224) decrease in local revenue for Risk Management Safety & Security due to one- time reimbursement in 2019-20 • (\$997,410) decrease in local revenue for Impact/Impact Hub which is due to contract ending June 30, 2020 • (\$880,490) decrease in local revenue for registrations for workshops and conferences for various programs • (\$392,406) decrease in Alternative Education Substance Abuse Education & Recognition Treatment (ASERT) contract • (\$390,483) decrease in Substance Abuse & Mental Health Counseling Services (SMAARTS) contract • (\$201,441) decrease in other local revenue for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
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EXPENDITURES	
(5) Certificated Salaries	<p>Increased by a net of \$3,288,346 due to the following:</p> <ul style="list-style-type: none"> • \$2,052,093 increase for vacant positions budgeted for the whole year that were only filled for a portion of 2019-20 [savings from prior year] • \$737,814 increase for vacant and new certificated positions that are projected to be filled this year • \$537,867 increase for cost of step and column changes • (\$39,428) decrease for extra duty and substitutes for various programs • No salary increases have been budgeted for Certificated and Certificated Management staff.
(6) Classified Salaries	<p>Increased by a net of \$4,579,295 due to the following:</p> <ul style="list-style-type: none"> • \$2,575,537 increase for vacant positions budgeted for the whole year that were only filled for a portion of 2019-20 [savings from prior year] • \$933,389 increase for vacant and new classified positions that are projected to be filled this year • \$463,731 increase for cost of step increases • \$404,321 increase for short term positions due to reclassification from consultants due to AB5 • \$202,317 increase for extra duty and substitutes for various programs • No salary increases have been budgeted for Classified and Classified Management staff.
(7) Employee Benefits	<p>Increased by a net of \$3,722,947 due to the following:</p> <ul style="list-style-type: none"> • \$2,739,358 increase for benefits for positions that were only filled for a portion of 2019-20 • \$641,805 increase benefits for vacant and new positions that are projected to be filled this year • \$488,849 increase in benefits for CalSTRS and PERS due to employer rate increase • \$335,473 increase for Orange County Employee Retirement System (OCERS) due to reclassification to retirement benefits from legal services • \$307,462 increase for Workers comp rate increase • \$235,000 increase for statutory benefits for cost of step and column changes • (\$1,025,000) decrease for retiree incentive for certificated and classified offered in the prior year • No benefit increases have been budgeted. We are still negotiating our contracted rate for the new plan year for health and welfare benefits.

ORANGE COUNTY DEPARTMENT OF EDUCATION
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(8) Books and Supplies	<p>Increased by a net of \$5,102,281 due to the following:</p> <ul style="list-style-type: none"> • \$4,163,161 increase for holding accounts for various programs awaiting program guidelines • \$1,504,566 increase in equipment for various programs • (\$459,957) decrease in instructional materials and supplies for various programs • (\$105,489) decrease in textbooks and other books for various programs
(9) Services, Other Operating Expenses	<p>Decreased by a net of (\$4,476,221) due to the following:</p> <ul style="list-style-type: none"> • \$940,941 increase in hearings and legal costs • (\$2,326,667) decrease in pass through sub-agreements for grants and categorical programs • (\$1,475,703) decrease for contracts for various programs • (\$1,279,319) decrease for various miscellaneous operating expenses for all programs • (\$335,473) decrease for Orange County Employee Retirement System (OCERS) due to reclassification from legal services to retirement benefits
(10) Capital Outlay	<p>Increased by a net of \$41,586 due to the following:</p> <ul style="list-style-type: none"> • \$1,500,000 increase for new equipment for Alternative Education tenant improvement & modernization of sites • (\$1,355,789) decrease for new and replacement equipment for information technology • (\$102,625) decrease for improvement of sites and buildings for California Clean Energy Job Act
(11) Other Outgo	<p>Increased by a net of \$17,806,762 due to the following:</p> <ul style="list-style-type: none"> • \$21,178,582 increase for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources] • (\$3,286,043) decrease in payments to districts for Medi-Cal Administrative Activities (MAA) due to deferred payments from prior years [this is pass through to districts] • (\$85,777) decrease in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp)
(12) Indirect Costs	<p>Decreased by a net of (\$227,818) due to the following:</p> <ul style="list-style-type: none"> • Due to a decrease in expenditures in all funds
(13) Other Financing Sources	<p>Decreased by a net of (\$27,112) due to the following:</p> <ul style="list-style-type: none"> • (\$27,112) decrease for contribution to the Child Development Fund due to the changes in funding
(14) Ending Balance	<p>The total projected General ending fund balance is \$197,766,651 \$110,732,475 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$43,961,144 designated as Legally Restricted for programs • \$43,003,032 designated for programs and grants • \$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 \$110,732,475</p>

Orange County Department of Education
2020-21 Adopted Budget (AB) -vs- 2019-20 Estimated Actuals Budget (EA)

5/28/2020 Revenue	2019-20			2020-21			Variance		
	Estimated Actuals Budget (EA)		Total	Adopted Budget (AB)		Total	2020-21 AB -vs- 2019-20 EA		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
LCFF/Revenue Limit	100,197,199	5,680,961	105,878,160	97,631,068	3,979,728	101,610,796	(2,566,131)	(1,701,233)	(4,267,364)
Federal	22,814,209	13,956,375	36,770,584	19,354,126	12,039,893	31,394,019	(3,460,083)	(1,916,482)	(5,376,565)
Other State	3,244,423	14,298,676	17,543,099	3,043,394	12,272,221	15,315,615	(201,029)	(2,026,455)	(2,227,484)
Local Revenue	53,033,637	53,297,387	106,331,024	50,204,358	49,547,389	99,751,747	(2,829,279)	(3,749,998)	(6,579,277)
Total Revenue	179,289,468	87,233,399	266,522,867	170,232,946	77,839,231	248,072,177	(9,056,522)	(9,394,168)	(18,450,690)
Expenditures									
Certificated	30,399,022	17,862,971	48,261,993	32,861,173	18,689,166	51,550,339	2,462,151	826,195	3,288,346
Classified	34,523,580	22,526,162	57,049,742	37,223,522	24,405,515	61,629,037	2,699,942	1,879,353	4,579,295
Benefits	28,399,408	22,089,412	50,488,820	29,790,237	24,421,530	54,211,767	1,390,829	2,332,118	3,722,947
Books and Supplies	7,599,315	3,715,665	11,314,980	13,213,151	3,204,110	16,417,261	5,613,836	(511,555)	5,102,281
Services	30,183,287	20,862,456	51,045,743	32,509,906	14,059,616	46,569,522	2,326,619	(6,802,840)	(4,476,221)
Capital Outlay	2,798,973	345,248	3,144,221	3,175,807	10,000	3,185,807	376,834	(335,248)	41,586
Other Outgo	21,840,944	85,777	21,926,721	39,733,483	-	39,733,483	17,892,539	(85,777)	17,806,762
Transfers of Indirect	(10,412,469)	6,747,333	(3,665,136)	(10,351,480)	6,914,162	(3,437,318)	60,989	166,829	227,818
Total Expenditures	145,332,060	94,235,024	239,567,084	178,155,799	91,704,099	269,859,898	32,823,739	(2,530,925)	30,292,814
Excess/Deficiency	33,957,408	(7,001,625)	26,955,783	(7,922,853)	(13,864,868)	(21,787,721)	(41,880,261)	(6,863,243)	(48,743,504)
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(478,214)	(980,735)	(1,458,949)	(451,102)	(980,735)	(1,431,837)	27,112	-	27,112
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(9,649,850)	9,649,850	-	(12,132,722)	12,132,722	-	(2,482,872)	2,482,872	-
All Other Sources	(10,128,064)	8,669,115	(1,458,949)	(12,583,824)	11,151,987	(1,431,837)	(2,455,760)	2,482,872	27,112
Net Increase or									
Decrease in Fund	23,829,344	1,667,490	25,496,834	(20,506,677)	(2,712,881)	(23,219,558)	(44,336,021)	(4,380,371)	(48,716,392)
Beginning Balance	151,440,952	44,048,423	195,489,375	175,270,296	45,715,913	220,986,209	23,829,344	1,667,490	25,496,834
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	175,270,296	45,715,913	220,986,209	154,763,619	43,003,032	197,766,651	(20,506,677)	(2,712,881)	(23,219,558)

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1)	1) LCFF Sources	8010-8099	100 197,199.00	5 680 961.00	105 878,160.00	97 631 068.00	3 979,728.00	101,610,796.00	-4.0%
2)	2) Federal Revenue	8100-8299	22 814,209.00	13 956 375.00	36 770 584.00	19 354,126.00	12 039 893.00	31 394,019.00	-14.6%
3)	3) Other State Revenue	8300-8599	3 244 423.00	14 298 676.00	17 543 099.00	3 043 394.00	12 272 221.00	15 315 615.00	-12.7%
4)	4) Other Local Revenue	8600-8799	53,033,637.00	53,297,387.00	106,331,024.00	50,204,358.00	49 547,389.00	99,751,747.00	-6.2%
	5) TOTAL REVENUES		179 289 468.00	87 233 399.00	266 522 867.00	170 232 946.00	77 839 231.00	248 072,177.00	-6.9%
B. EXPENDITURES									
5)	1) Certificated Salaries	1000-1999	30,399,022.00	17 862 971.00	48,261,993.00	32,861,173.00	18,689,166.00	51,550,339.00	6.8%
6)	2) Classified Salaries	2000-2999	34,523,580.00	22 526 162.00	57,049,742.00	37,223 522.00	24 405 515.00	61 629 037.00	8.0%
7)	3) Employee Benefits	3000-3999	28 399 408.00	22 089 412.00	50 488 820.00	29 790,237.00	24 421 530.00	54 211,767.00	7.4%
8)	4) Books and Supplies	4000-4999	7 599,315.00	3 715 665.00	11,314 980.00	13,213 151.00	3,204,110.00	16,417 261.00	45.1%
9)	5) Services and Other Operating Expenditures	5000-5999	30 183 287.00	20 862 456.00	51,045 743.00	32,509,906.00	14 059 616.00	46 569,522.00	-8.8%
10)	6) Capital Outlay	6000-6999	2 798,973.00	345 248.00	3,144 221.00	3,175 807.00	10,000.00	3,185 807.00	1.3%
11)	7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	21,840,944.00 (10,412,469.00)	85 777.00 6 747 333.00	21,926 721.00 (3 665,136.00)	39 733 483.00 (10 351 480.00)	0.00 6,914,162.00	39 733 483.00 (3 437 318.00)	81.2% -6.2%
12)	8) Other Outgo - Transfers of Indirect Costs	7300-7399	145 332 060.00	94 235 024.00	239 567 084.00	178,155 799.00	91 704 099.00	269 859 898.00	12.6%
	9) TOTAL EXPENDITURES								
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33 957 408.00	(7 001 625.00)	26 955 783.00	(7 922 853.00)	(13 864 868.00)	(21 787 721.00)	-180.8%
D. OTHER FINANCING SOURCES/USES									
13)	1) Interfund Transfers								
	a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Transfers Out	7600-7629	478 214.00	980,735.00	1 458 949.00	451,102.00	980 735.00	1 431,837.00	-1.9%
	2) Other Sources/Uses								
	a) Sources	8930-8979	0.00	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	0.00	0.0%
	3) Contributions	8980-8999	(9 649 850.00)	9 649 850.00	0.00	(12 132 722.00)	12,132 722.00	0.00	0.0%
B)	4) TOTAL OTHER FINANCING SOURCES/USES		(10,128 064.00)	8 669 115.00	(1 458 949.00)	(12 583 824.00)	11,151 987.00	(1 431 837.00)	-1.9%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23 829 344.00	1 667 490.00	25 496 834.00	(20 506 677.00)	(2 712 881.00)	(23 219 558.00)	-191.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	151 440 952.00	44 048 423.00	195 489 375.00	175 270 296.00	45 715 913.00	220 986 209.00	13.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			151 440 952.00	44 048 423.00	195 489 375.00	175 270 296.00	45 715 913.00	220 986 209.00	13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151 440 952.00	44 048 423.00	195 489 375.00	175 270 296.00	45 715 913.00	220 986 209.00	13.0%
2) Ending Balance, June 30 (E + F1e)			175 270 296.00	45 715 913.00	220 986 209.00	154 763 619.00	43 003 032.00	197 766 651.00	-10.5%
Components of Ending Fund Balance									
a) Nonspendable		9711	70 000.00	0.00	70 000.00	70 000.00	0.00	70 000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
b) Restricted		9740	0.00	45 715 913.00	45 715 913.00	0.00	43 003 032.00	43 003 032.00	-5.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	61 438 428.00	0.00	61 438 428.00	43 961 144.00	0.00	43 961 144.00	-28.4%
ACCESS LCFF/LCAP Priorities	0000	9780				10 461 804.00		10 461 804.00	
Mandated Costs	0000	9780				6 566 590.00		6 566 590.00	
COE LCAP Support & Approval	0000	9780				5 403 909.00		5 403 909.00	
Medical Administrative Activities (MAA)	0000	9780				4 314 584.00		4 314 584.00	
OCDE ERATE	0000	9780				2 904 891.00		2 904 891.00	
Risk Management Safety & Security	0000	9780				1 000 636.00		1 000 636.00	
CTEP (ROP) Tier III	0000	9780				812 324.00		812 324.00	
Reserve for Outdated Checks	0000	9780				640 847.00		640 847.00	
Various Other Designated Programs	0000	9780				523 779.00		523 779.00	
Time & Attendance	0000	9780				459 531.00		459 531.00	
Various Workshop & Trainings	0000	9780				376 217.00		376 217.00	
FIS V-Card District Discretionary	0000	9780				270 000.00		270 000.00	
Reserve for Alternative Education CHEI	0000	9780				245 158.00		245 158.00	
Special Schools JPA	0000	9780				239 287.00		239 287.00	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Schools Tier III	0000	9780				238,117.00		238,117.00	
OCERS pending litigation	0000	9780				200,000.00		200,000.00	
Courier Services	0000	9780				192,610.00		192,610.00	
College and Career Readiness Consort	0000	9780				129,992.00		129,992.00	
Instructional Materials Lottery	1100	9780				8,605,682.00		8,605,682.00	
CTEp (ROP) Lottery	1100	9780				375,186.00		375,186.00	
ACCESS LCFF/LCAP Priorities	0000	9780	25,510,187.00		25,510,187.00				
Mandated Costs	0000	9780	8,434,632.00		8,434,632.00				
COE LCAP Support & Approval	0000	9780	4,169,096.00		4,169,096.00				
Medical Administrative Activities (MAA)	0000	9780	3,943,137.00		3,943,137.00				
OCDE ERATE	0000	9780	2,915,686.00		2,915,686.00				
2015-16 One-Time Discretionary Fundir	0000	9780	2,047,597.00		2,047,597.00				
Risk Management Safety & Security	0000	9780	1,000,636.00		1,000,636.00				
CTEp (ROP) Tier III	0000	9780	812,324.00		812,324.00				
Reserve for Outdated Checks	0000	9780	790,847.00		790,847.00				
EISS Workshops	0000	9780	643,032.00		643,032.00				
Various Other Designated Programs	0000	9780	568,108.00		568,108.00				
Time & Attendance	0000	9780	459,531.00		459,531.00				
Various Workshop & Trainings	0000	9780	459,069.00		459,069.00				
Special Education JPA	0000	9780	406,674.00		406,674.00				
Special Schools Tier III	0000	9780	321,671.00		321,671.00				
Reserve for Alternative Education CHEI	0000	9780	245,158.00		245,158.00				
School Communications Interoperability	0000	9780	203,022.00		203,022.00				
Courier Services	0000	9780	169,330.00		169,330.00				
College and Career Readiness Consort	0000	9780	131,085.00		131,085.00				
Instructional Materials Lottery	1100	9780	7,832,420.00		7,832,420.00				
CTEp (ROP) Lottery	1100	9780	375,186.00		375,186.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	113,761,868.00	0.00	113,761,868.00	110,732,475.00	0.00	110,732,475.00	-2.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget		
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS										
1) Cash										
a) In County Treasury		9110	0.00	0.00	0.00					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00					
b) in Banks		9120	0.00	0.00	0.00					
c) in Revolving Cash Account		9130	0.00	0.00	0.00					
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00					
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00					
2) Investments		9150	0.00	0.00	0.00					
3) Accounts Receivable		9200	0.00	0.00	0.00					
4) Due from Grantor Government		9290	0.00	0.00	0.00					
5) Due from Other Funds		9310	0.00	0.00	0.00					
6) Stores		9320	0.00	0.00	0.00					
7) Prepaid Expenditures		9330	0.00	0.00	0.00					
8) Other Current Assets		9340	0.00	0.00	0.00					
9) TOTAL ASSETS			0.00	0.00	0.00					
H. DEFERRED OUTFLOWS OF RESOURCES										
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00					
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00					
I. LIABILITIES										
1) Accounts Payable		9500	0.00	0.00	0.00					
2) Due to Grantor Governments		9590	0.00	0.00	0.00					
3) Due to Other Funds		9610	0.00	0.00	0.00					
4) Current Loans		9640	0.00	0.00	0.00					
5) Unearned Revenue		9650	0.00	0.00	0.00					
6) TOTAL LIABILITIES			0.00	0.00	0.00					
J. DEFERRED INFLOWS OF RESOURCES										
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00					
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00					
K. FUND EQUITY										
Ending Fund Balance, June 30										

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Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	25 935 631.00	0.00	25 935 631.00	23 554 499.00	0.00	23 554 499.00	-9.2%
Education Protection Account State Aid - Current Year		8012	561 200.00	0.00	561 200.00	376 200.00	0.00	376 200.00	-33.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	518 130.00	0.00	518 130.00	518 130.00	0.00	518 130.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	98 921 266.00	0.00	98 921 266.00	98 921 266.00	0.00	98 921 266.00	0.0%
Unsecured Roll Taxes		8042	2 929 899.00	0.00	2 929 899.00	2 929 899.00	0.00	2 929 899.00	0.0%
Prior Years' Taxes		8043	2 240 884.00	0.00	2 240 884.00	2 240 884.00	0.00	2 240 884.00	0.0%
Supplemental Taxes		8044	2 073 625.00	0.00	2 073 625.00	2 073 625.00	0.00	2 073 625.00	0.0%
Education Revenue Augmentation									
Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7 913 475.00	0.00	7 913 475.00	7 913 475.00	0.00	7 913 475.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			141 094 110.00	0.00	141 094 110.00	138 527 978.00	0.00	138 527 978.00	-1.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(461 320.00)		(461 320.00)	(646 318.00)		(646 318.00)	40.1%
All Other LCFF Transfers - Current Year	All Other	8091	(561 200.00)	0.00	(561 200.00)	(376 200.00)	0.00	(376 200.00)	-33.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1 028 127.00	0.00	1 028 127.00	1 028 127.00	0.00	1 028 127.00	0.0%
Property Taxes Transfers		8097	(40 902 518.00)	5 680 961.00	(35 221 557.00)	(40 902 519.00)	3 979 728.00	(36 922 791.00)	4.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	100,197,199.00	0.00	100,197,199.00	97,631,068.00	0.00	97,631,068.00	0.0%
TOTAL, LCFF SOURCES				5,680,961.00	105,878,160.00	97,631,068.00	3,979,728.00	101,610,796.00	-4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,097,314.00	1,097,314.00	0.00	1,097,314.00	1,097,314.00	0.0%
Special Education Discretionary Grants		8182	0.00	459,658.00	459,658.00	0.00	454,344.00	454,344.00	-1.2%
Child Nutrition Programs		8220	0.00	330,000.00	330,000.00	0.00	330,000.00	330,000.00	0.0%
Donated Food Commodities		8221	0.00	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	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,148,579.00	1,148,579.00	0.00	1,556,380.00	1,556,380.00	35.5%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,280,715.00	3,280,715.00		3,430,760.00	3,430,760.00	4.6%
Title I, Part D, Local Delinquent Programs	3025	8290		1,862,743.00	1,862,743.00		1,893,602.00	1,893,602.00	1.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		76,588.00	76,588.00		103,953.00	103,953.00	35.7%
Title III, Part A, Immigrant Student Program	4201	8290		780.00	780.00		780.00	780.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		77,990.00	77,990.00		75,000.00	75,000.00	-3.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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								
Other NCLB / Every Student Succeeds Act		8290		2,064,232.00	2,064,232.00		1,609,553.00	1,609,553.00	-22.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,814,209.00	3,557,776.00	26,371,985.00	19,354,126.00	1,488,207.00	20,842,333.00	-21.0%
TOTAL FEDERAL REVENUE			22,814,209.00	13,956,375.00	36,770,584.00	19,354,126.00	12,039,893.00	31,394,019.00	-14.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/PI Entitlement									
Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			811,586.00	0.00	811,586.00	813,579.00	0.00	813,579.00	0.2%
Tax Relief Subventions			795,753.00	279,810.00	1,075,563.00	795,753.00	279,810.00	1,075,563.00	0.0%
Restricted Levies - Other									
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	6010	8590		161,556.00	161,556.00		159,085.00	159,085.00	-1.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		2,640,591.00	2,640,591.00		3,988,951.00	3,988,951.00	51.1%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,634,777.00	1,634,777.00		367,719.00	367,719.00	-77.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,637,084.00	9,553,942.00	11,191,026.00	1,434,062.00	7,448,656.00	8,882,718.00	-20.6%
TOTAL OTHER STATE REVENUE			3,244,423.00	14,298,676.00	17,543,099.00	3,043,394.00	12,272,221.00	15,315,615.00	-12.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,900,000.00	2,900,000.00	0.00	2,900,000.00	2,900,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	135,503.00	119,000.00	254,503.00	136,843.00	119,000.00	255,843.00	0.5%
Food Service Sales		8634	355,000.00	1,500.00	356,500.00	355,000.00	1,500.00	356,500.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,000.00	0.00	2,000.00	5,000.00	0.00	5,000.00	150.0%
Interest		8660	4,808,116.00	0.00	4,808,116.00	4,800,000.00	0.00	4,800,000.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,540.00	0.00	1,540.00	1,540.00	0.00	1,540.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	10,314,303.00	44,752,558.00	55,066,861.00	10,052,658.00	42,664,837.00	52,717,495.00	-4.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,154,446.00	312,600.00	4,467,046.00	3,274,216.00	312,340.00	3,586,556.00	-19.7%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,046,297.00	1,276,647.00	4,322,944.00	2,259,581.00	829,325.00	3,088,906.00	-28.5%
Tuition		8710	29,733,058.00	3,914,695.00	33,647,753.00	28,836,146.00	2,700,000.00	31,536,146.00	-6.3%
All Other Transfers In		8781-8783	483,374.00	0.00	483,374.00	483,374.00	0.00	483,374.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		20,387.00	20,387.00		20,387.00	20,387.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			53,033,637.00	53,297,387.00	106,331,024.00	50,204,358.00	49,547,389.00	99,751,747.00	-6.2%
TOTAL REVENUES			179,289,468.00	87,233,399.00	266,522,867.00	170,232,946.00	77,839,231.00	248,072,177.00	-6.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,496,889.00	225,373.00	1,722,262.00	3,077,429.00	149,399.00	3,226,828.00	87.4%
Food		4700	206,000.00	406,000.00	612,000.00	206,000.00	406,000.00	612,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,599,315.00	3,715,665.00	11,314,980.00	13,213,151.00	3,204,110.00	16,417,261.00	45.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,832,189.00	9,689,253.00	15,521,442.00	5,832,189.00	7,362,586.00	13,194,775.00	-15.0%
Travel and Conferences		5200	1,418,375.00	1,126,338.00	2,544,713.00	1,247,569.00	952,531.00	2,200,100.00	-13.5%
Dues and Memberships		5300	313,612.00	35,764.00	349,376.00	272,106.00	35,864.00	307,970.00	-11.9%
Insurance		5400 - 5450	300,000.00	0.00	300,000.00	400,000.00	0.00	400,000.00	33.3%
Operations and Housekeeping Services		5500	937,020.00	195,900.00	1,132,920.00	939,868.00	196,250.00	1,136,118.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,540,562.00	1,167,994.00	10,708,556.00	10,103,657.00	1,002,736.00	11,106,393.00	3.7%
Transfers of Direct Costs		5710	(723,235.00)	723,235.00	0.00	(370,861.00)	370,861.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,813.00)	0.00	(36,813.00)	(35,920.00)	0.00	(35,920.00)	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	11,862,687.00	7,769,042.00	19,631,729.00	13,378,844.00	3,982,471.00	17,361,315.00	-11.6%
Communications		5900	738,890.00	154,930.00	893,820.00	742,454.00	156,317.00	898,771.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,183,287.00	20,862,456.00	51,045,743.00	32,509,906.00	14,059,616.00	46,569,522.00	-8.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	102,625.00	102,625.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,498,166.00	242,623.00	2,740,789.00	1,402,000.00	5,000.00	1,407,000.00	-48.7%
Equipment Replacement		6500	300,807.00	0.00	300,807.00	273,807.00	5,000.00	278,807.00	-7.3%
TOTAL, CAPITAL OUTLAY			2,798,973.00	345,248.00	3,144,221.00	3,175,807.00	10,000.00	3,185,807.00	1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	375,999.00	85,777.00	461,776.00	375,999.00	0.00	375,999.00	-18.6%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	21,169,810.00	0.00	21,169,810.00	17,883,767.00	0.00	17,883,767.00	-15.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	295,135.00	0.00	295,135.00	21,473,717.00	0.00	21,473,717.00	7175.9%
Debt Service									
Debt Service - Interest		7438	0.00	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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,840,944.00	85,777.00	21,926,721.00	39,733,483.00	0.00	39,733,483.00	81.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,747,333.00)	6,747,333.00	0.00	(6,914,162.00)	6,914,162.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,665,136.00)	0.00	(3,665,136.00)	(3,437,318.00)	0.00	(3,437,318.00)	-6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,412,469.00)	6,747,333.00	(3,665,136.00)	(10,351,480.00)	6,914,162.00	(3,437,318.00)	-6.2%
TOTAL EXPENDITURES			145,332,060.00	94,235,024.00	239,567,084.00	178,155,799.00	91,704,099.00	269,859,898.00	12.6%

Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		478,214.00	0.00	478,214.00	451,102.00	0.00	451,102.00	-5.7%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			478,214.00	980,735.00	1,458,949.00	451,102.00	980,735.00	1,431,837.00	-1.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	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	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	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	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	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	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8880	(7,706,966.00)	7,706,966.00	0.00	(9,843,979.00)	9,843,979.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,942,884.00)	1,942,884.00	0.00	(2,288,743.00)	2,288,743.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,649,850.00)	9,649,850.00	0.00	(12,132,722.00)	12,132,722.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(10,128,064.00)	8,669,115.00	(1,458,949.00)	(12,583,824.00)	11,151,987.00	(1,431,837.00)	-1.9%

Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F				
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)		
A. REVENUES													
1) LCFF Sources			8010-8099		100,197,199.00	5,680,961.00		105,878,160.00	97,631,068.00	3,979,728.00	101,610,796.00	-4.0%	
2) Federal Revenue			8100-8299		22,814,209.00	13,956,375.00		36,770,584.00	19,354,126.00	12,039,893.00	31,394,019.00	-14.6%	
3) Other State Revenue			8300-8599		3,244,423.00	14,298,676.00		17,543,099.00	3,043,394.00	12,272,221.00	15,315,615.00	-12.7%	
4) Other Local Revenue			8600-8799		53,033,637.00	53,297,387.00		106,331,024.00	50,204,358.00	49,547,389.00	99,751,747.00	-6.2%	
5) TOTAL REVENUES					179,289,488.00	87,233,399.00		266,522,867.00	170,232,946.00	77,839,231.00	248,072,177.00	-6.9%	
B. EXPENDITURES (Objects 1000-7999)													
1) Instruction		1000-1999			36,148,619.00	29,341,109.00		65,489,728.00	39,836,468.00	32,050,144.00	71,886,612.00	9.8%	
2) Instruction - Related Services		2000-2999			43,667,799.00	45,639,691.00		89,307,490.00	48,751,671.00	39,944,528.00	88,696,199.00	-0.7%	
3) Pupil Services		3000-3999			9,311,326.00	10,704,054.00		20,015,380.00	9,457,901.00	11,158,154.00	20,616,055.00	3.0%	
4) Ancillary Services		4000-4999			0.00	0.00		0.00	0.00	0.00	0.00	0.0%	
5) Community Services		5000-5999			0.00	0.00		0.00	0.00	0.00	0.00	0.0%	
6) Enterprise		6000-6999			0.00	0.00		0.00	0.00	0.00	0.00	0.0%	
7) General Administration		7000-7999			22,488,983.00	6,747,333.00		29,236,316.00	25,757,555.00	6,914,162.00	32,671,717.00	11.8%	
8) Plant Services		8000-8999			11,874,389.00	1,717,060.00		13,591,449.00	14,618,721.00	1,637,111.00	16,255,832.00	19.6%	
9) Other Outgo		9000-8999		Except 7600-7699	21,840,944.00	85,777.00		21,926,721.00	39,733,483.00	0.00	39,733,483.00	81.2%	
10) TOTAL EXPENDITURES					145,332,060.00	94,235,024.00		239,567,084.00	178,155,799.00	91,704,099.00	269,859,898.00	12.6%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												(21,787,721.00)	-180.8%
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In			8900-8929		0.00	0.00		0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out			7600-7629		478,214.00	980,735.00		1,458,949.00	451,102.00	980,735.00	1,431,837.00	-1.9%	
2) Other Sources/Uses													
a) Sources			8930-8979		0.00	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	0.00	0.0%	
3) Contributions			8980-8999		(9,649,850.00)	9,649,850.00		0.00	(12,132,722.00)	12,132,722.00	0.00	0.0%	
4) TOTAL OTHER FINANCING SOURCES/USES					(10,128,064.00)	8,669,115.00		(1,458,949.00)	(12,583,824.00)	11,151,987.00	(1,431,837.00)	-1.9%	

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,829,344.00	1,667,490.00	25,496,834.00	(20,506,677.00)	(2,712,881.00)	(23,219,558.00)	-191.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	151,440,952.00	44,048,423.00	195,489,375.00	175,270,296.00	45,715,913.00	220,986,209.00	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,440,952.00	44,048,423.00	195,489,375.00	175,270,296.00	45,715,913.00	220,986,209.00	13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,440,952.00	44,048,423.00	195,489,375.00	175,270,296.00	45,715,913.00	220,986,209.00	13.0%
2) Ending Balance, June 30 (E + F1e)			175,270,296.00	45,715,913.00	220,986,209.00	154,763,619.00	43,003,032.00	197,766,651.00	-10.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	45,715,913.00	45,715,913.00	0.00	43,003,032.00	43,003,032.00	-5.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	61,438,428.00	0.00	61,438,428.00	43,961,144.00	0.00	43,961,144.00	-28.4%
ACCESS LCFF/LCAP Priorities	0000	9780				10,461,804.00		10,461,804.00	
Mandated Costs	0000	9780				6,566,590.00		6,566,590.00	
COE LCAP Support & Approval	0000	9780				5,403,909.00		5,403,909.00	
Medical Administrative Activities (MAA)	0000	9780				4,314,584.00		4,314,584.00	
OCDE ERATE	0000	9780				2,904,891.00		2,904,891.00	
Risk Management Safety & Security	0000	9780				1,000,636.00		1,000,636.00	
CTEp (ROP) Tier III	0000	9780				812,324.00		812,324.00	
Reserve for Outdated Checks	0000	9780				640,847.00		640,847.00	
Various Other Designated Programs	0000	9780				523,779.00		523,779.00	
Time & Attendance	0000	9780				459,531.00		459,531.00	
Various Workshop & Trainings	0000	9780				376,217.00		376,217.00	
FIS V-Card District Discretionary	0000	9780				270,000.00		270,000.00	

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Alternative Education CHEI	0000	9780				245,158.00		245,158.00	
Special Schools JPA	0000	9780				239,287.00		239,287.00	
Special Schools Tier III	0000	9780				238,117.00		238,117.00	
OCERS pending litigation	0000	9780				200,000.00		200,000.00	
Courier Services	0000	9780				192,610.00		192,610.00	
College and Career Readiness Consort	0000	9780				129,992.00		129,992.00	
Instructional Materials Lottery	1100	9780				8,605,682.00		8,605,682.00	
CTEp (ROP) Lottery	1100	9780				375,186.00		375,186.00	
ACCESS LCFF/LCAP Priorities	0000	9780	25,510,187.00		25,510,187.00				
Mandated Costs	0000	9780	8,434,632.00		8,434,632.00				
COE LCAP Support & Approval	0000	9780	4,169,096.00		4,169,096.00				
Medical Administrative Activities (MAA)	0000	9780	3,943,137.00		3,943,137.00				
OCDE ERATE	0000	9780	2,915,686.00		2,915,686.00				
2015-16 One-Time Discretionary Fundir	0000	9780	2,047,597.00		2,047,597.00				
Risk Management Safety & Security	0000	9780	1,000,636.00		1,000,636.00				
CTEp (ROP) Tier III	0000	9780	812,324.00		812,324.00				
Reserve for Outdated Checks	0000	9780	790,847.00		790,847.00				
EISS Workshops	0000	9780	643,032.00		643,032.00				
Various Other Designated Programs	0000	9780	588,108.00		588,108.00				
Time & Attendance	0000	9780	459,531.00		459,531.00				
Various Workshop & Trainings	0000	9780	459,069.00		459,069.00				
Special Education JPA	0000	9780	406,674.00		406,674.00				
Special Schools Tier III	0000	9780	321,671.00		321,671.00				
Reserve for Alternative Education CHEI	0000	9780	245,158.00		245,158.00				
School Communications Interoperability	0000	9780	203,022.00		203,022.00				
Courier Services	0000	9780	169,330.00		169,330.00				
College and Career Readiness Consort	0000	9780	131,085.00		131,085.00				
Instructional Materials Lottery	1100	9780	7,832,420.00		7,832,420.00				
CTEp (ROP) Lottery	1100	9780	375,186.00		375,186.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	113,761,868.00	0.00	113,761,868.00	110,732,475.00	0.00	110,732,475.00	-2.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	479,031.00	410,368.00
6300	Lottery: Instructional Materials	2,208,779.00	2,409,659.00
6371	CalWORKs for ROCP or Adult Education	65,972.00	65,972.00
6500	Special Education	1,883,971.00	1,491,326.00
6512	Special Ed: Mental Health Services	49,817.00	21,216.00
7311	Classified School Employee Professional Development Block Grant	124,610.00	0.00
7510	Low-Performing Students Block Grant	144,923.00	0.00
7810	Other Restricted State	8,472,061.00	3,031,309.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	21,662,297.00	26,039,772.00
9010	Other Restricted Local	10,624,452.00	9,533,410.00
Total, Restricted Balance		45,715,913.00	43,003,032.00

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

<u>DESCRIPTION</u>	2018-19 Unaudited <u>Actuals</u>	2019-20 Estimated Actuals <u>Budget</u>	2020-21 Adopted <u>Budget</u>	2021-22 Projected <u>Budget</u>	2022-23 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	101,987,651	105,878,160	101,610,796	101,567,042	101,685,527
Federal Revenues	46,943,247	36,770,584	31,394,019	31,394,019	31,394,019
Other State Revenues	29,445,660	17,543,099	15,315,615	14,580,177	14,580,177
Other Local Revenue	65,266,287	76,114,592	70,432,227	68,977,660	70,095,576
Other Transfers	29,253,341	30,216,432	29,319,520	29,319,520	29,319,520
TOTAL REVENUES	272,896,187	266,522,867	248,072,177	245,838,418	247,074,819
B. EXPENDITURES					
Certificated Salaries	47,932,564	48,261,993	51,550,339	52,755,147	53,988,872
Classified Salaries	54,287,591	57,049,742	61,629,037	62,207,036	62,790,813
Employee Benefits	50,011,849	50,488,820	54,211,767	55,612,590	58,805,241
Books and Supplies	6,028,074	11,314,980	16,417,261	14,159,856	14,388,532
Services, Other Oper. Exps	33,741,860	51,045,743	46,569,522	39,429,739	37,300,345
Capital Outlay	2,072,769	3,144,221	3,185,807	1,685,807	1,685,807
Other Outgo	45,879,573	18,261,585	36,296,165	38,302,479	38,577,087
Program Reductions				(13,264,572)	(9,316,224)
TOTAL EXPENDITURES	239,954,281	239,567,084	269,859,898	250,888,082	258,220,473
C. EXCESS (DEFICIENCY)	32,941,905	26,955,783	(21,787,721)	(5,049,664)	(11,145,655)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	21,049	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	315,186	478,214	451,102	512,590	512,590
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	1,177,939	980,735	980,735	980,735	980,735

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

<u>DESCRIPTION</u>	<u>2018-19</u> <u>Unaudited</u> <u>Actuals</u>	<u>2019-20</u> <u>Estimated Actuals</u> <u>Budget</u>	<u>2020-21</u> <u>Adopted</u> <u>Budget</u>	<u>2021-22</u> <u>Projected</u> <u>Budget</u>	<u>2022-23</u> <u>Projected</u> <u>Budget</u>
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Sources/Uses	(1,472,076)	(1,458,949)	(1,431,837)	(1,493,325)	(1,493,325)
<u>E.</u> NET INCREASE (DECREASE)	31,469,830	25,496,834	(23,219,558)	(6,542,989)	(12,638,980)
<u>F.</u> FUND BALANCE					
Beginning Balance, July 1,	164,019,552	195,489,377	220,986,211	197,766,654	191,223,665
Audit Adjustments/Restatements	0	(0)	0	0	0
Net Beginning Balance	164,019,552	195,489,377	220,986,211	197,766,654	191,223,665
Ending Balance, June 30,	<u>195,489,382</u>	<u>220,986,211</u>	<u>197,766,653</u>	<u>191,223,665</u>	<u>178,584,685</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	44,048,428	45,715,914	43,003,036	43,960,445	45,892,623
<u>Board Designated</u>					
Designated Amounts	64,872,765	61,438,428	43,961,142	40,245,481	29,050,225
Economic Uncertainties	86,498,189	113,761,868	110,732,475	106,947,739	103,571,837
Undesignated Amounts	(0)	0	(0)	0	(0)

Orange County Department of Education
2020-21 Adopted Budget
June 3, 2020

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1a Average Daily Attendance (ADA) – County Operations Grant
Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.
- 1b Average Daily Attendance (ADA) – County Programs
Projected Average Daily Attendance (ADA) for County Office Projected County Operated Programs is not meeting the historical standard due to the changes in our student population. We continue to anticipate growth in the County Funded Charter School ADA. 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 for the College and Career Preparatory Academy charter school. In addition, this includes a 10% reduction to the LCFF county operations, pupil driven and minimum state aid funding components.
- 3 Salaries and Benefits
Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected budget assumptions recommended by the School Services (SSC) of California dartboard. Contributions for the STRS and PERS increase continue to have an impact on our benefits increase. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP).
- 4b Other Expenditures
Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Supplemental explanations if answered yes:

- S1 Yes, we have a pending litigation with the Orange County Employees Retirement System (OCERS).

Orange County Department of Education
2020-21 Adopted Budget
June 3, 2020

- S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs, which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. The standard is also not being met because the software includes inconsistent lines of data. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long-term commitments that have been budgeted in subsequent years. The long-term commitment we currently have is the certificates of participation for the Esplanade facility for 13 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.
- S9 Due to COVID-19, the State issued executive order N-56-20 extending the deadline to adopt the 2020-2021 Local Control Accountability Plan (LCAP) to December 15, 2020. The Board will be presented with the proposed Local Control Accountability Plan (LCAP) at the First Interim.

Additional explanations if answered yes:

- A3 The County Operations Grant Average Daily Attendance (ADA) is decreasing in both the prior and the current fiscal years due to the countywide ADA decline throughout the County.

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual updates to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Adoption Date: June 03, 2020

Place: Orange County Department of Education

Signed: _____

Date: June 03, 2020

Clerk/Secretary of the County Board

Time: 5:00 PM

(Original signature required)

Contact person for additional information on the budget reports:

Name: Renee Hendrick

Title: Associate Superintendent, Administrative

Telephone: (714) 966-4061

E-mail: rhendrick@ocde.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Al Mijares

Chief Business Official's Name: Renee Hendrick

CBO's Title: Associate Superintendent, Administrative

CBO's Telephone: (714) 966-4061

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 	n/a	X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP: 	Not Applicable	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

1A-1. Calculating the County Office's County Operations Grant ADA Variances

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

Fiscal Year	County Operations Grant Funded ADA			Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2017-18)	479,733.00	466,419.46	2.8%	Not Met
Second Prior Year (2018-19)	473,373.37	459,033.35	3.0%	Not Met
First Prior Year (2019-20)	465,274.46	456,594.88	1.9%	Not Met

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

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

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

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

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

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

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2017-18)	2,310.07	3,515.13	466,419.46	139.17
Second Prior Year (2018-19)	1,846.91	3,175.25	459,033.35	179.15
First Prior Year (2019-20)	2,607.00	3,649.11	456,594.88	199.00
Historical Average:	2,254.66	3,446.50	460,682.56	172.44

County Office's County Operated Programs ADA Standard:

Budget Year (2020-21)				
(historical average plus 2%):	2,299.75	3,515.43	469,896.21	175.89
1st Subsequent Year (2021-22)				
(historical average plus 4%):	2,344.85	3,584.36	479,109.86	179.34
2nd Subsequent year (2022-23)				
(historical average plus 6%):	2,389.94	3,653.29	488,323.51	182.79

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2020-21)	1,693.00	2,901.07	455,856.88	209.00
1st Subsequent Year (2021-22)	1,600.00	2,602.11	455,578.88	230.00
2nd Subsequent Year (2022-23)	1,562.00	2,536.11	455,856.88	258.00
Status:	Met	Met	Met	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Office Projected County Operated Programs is not meeting the historical standard due to the changes in our student population. We continue to anticipate growth in the County Funded Charter School ADA. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: At Target

I. LCFF Funding

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. COE funded at Target LCFF				
a1. COE Operations Grant				
a2. COE Alternative Education Grant	45,837,761.00	26,750,657.00	24,611,964.00	29,722,951.00
b. COE funded at Hold Harmless LCFF				
c. Charter Funded County Program				
c1. LCFF Entitlement	1,591,347.00	1,492,658.00	1,500,506.00	1,579,591.00
d. Total LCFF (Sum of a or b, and c)	47,429,108.00	28,243,315.00	26,112,470.00	31,302,542.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	456,594.88	455,856.88	455,578.88	455,856.88
b. Prior Year ADA (Funded)		456,594.88	455,856.88	455,578.88
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(738.00)	(278.00)	278.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.16%	-0.06%	0.06%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	0.00	0.00	0.00
b1. COLA percentage (if COE is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level
(Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target)
or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change
(Step 3a x Step 3b)

-0.16%	-0.06%	0.06%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

- a. ADA (Funded) (Form A, lines
B1d, C2d, and Criterion 1B-2)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
2,607.00	1,693.00	1,600.00	1,562.00
	2,607.00	1,693.00	1,600.00
	(914.00)	(93.00)	(38.00)
	-35.06%	-5.49%	-2.38%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding
(Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)
- b1. COLA percentage (if COE is at target) (Section II-Step 2b1)
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))
- d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

45,837,761.00	26,750,657.00	24,611,964.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target)
or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change
(Step 3a x Step 3b)

-35.06%	-5.49%	-2.38%
94.72%	94.25%	94.95%
-33.21%	-5.17%	-2.26%

IV. Charter Funded County Program

Step 1 - Change in Population

- a. ADA (Funded)
(Form A, line C3f)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
199.00	209.00		
	199.00	209.00	0.00
	10.00	(209.00)	0.00
	5.03%	-100.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-c1, prior year column)
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Percent Change Due to Funding Level
(Step 2b2 divided by Step 2a)

1,591,347.00	1,492,658.00	1,500,506.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2c)
- b. LCFF Percent allocation (Section I-c1 divided by Section I-d)
- c. Weighted Percent change
(Step 3a x Step 3b)

5.03%	-100.00%	0.00%
5.28%	5.75%	5.05%
0.27%	-5.75%	0.00%

V. Weighted Change

- a. Total weighted percent change
(Step 3c in sections II, III and IV)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
-32.94%	-10.92%	-2.26%

LCFF Revenue Standard (line V-a, plus/minus 1%):

N/A	N/A	N/A
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected local property taxes (Form 01, Objects 8021 - 8089)	114,597,279.00	114,597,279.00	114,597,279.00	114,597,279.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	141,094,110.00	138,527,978.00	138,484,226.00	138,602,711.00
County Office's Projected Change in LCFF Revenue:		-1.82%	-0.03%	0.09%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment, this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee. The projected increase in funding is for the College and Career Preparatory Academy charter school. In addition, this includes a 10% reduction to the LCFF county operations pupil driven and minimum state aid funding components.

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-1.82%	-0.03%	0.09%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-6.82% to 3.18%	-5.03% to 4.97%	-4.91% to 5.09%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2019-20)	155,800,555.00		
Budget Year (2020-21)	167,391,143.00	7.44%	Not Met
1st Subsequent Year (2021-22)	170,574,773.00	1.90%	Met
2nd Subsequent Year (2022-23)	175,584,926.00	2.94%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

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

4. CRITERION: Other Revenues and Expenditures

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

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

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-1.82%	-0.03%	0.09%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.82% to 8.18%	-10.03% to 9.97%	-9.91% to 10.09%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.82% to 3.18%	-5.03% to 4.97%	-4.91% to 5.09%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2019-20)	36,770,584.00		
Budget Year (2020-21)	31,394,019.00	-14.62%	Yes
1st Subsequent Year (2021-22)	31,394,019.00	0.00%	No
2nd Subsequent Year (2022-23)	31,394,019.00	0.00%	No

Explanation:
(required if Yes)

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

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

First Prior Year (2019-20)	17,543,099.00		
Budget Year (2020-21)	15,315,615.00	-12.70%	Yes
1st Subsequent Year (2021-22)	14,580,177.00	-4.80%	No
2nd Subsequent Year (2022-23)	14,580,177.00	0.00%	No

Explanation:
(required if Yes)

Projected Other State Revenue is not meeting the standard because we are including the increase in funding for the Tobacco Use Prevention Program and excluding the funding for various programs ending June 30, 2020. In addition, we are reducing funding in the future years due to the one-time funding received in prior years.

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

First Prior Year (2019-20)	106,331,024.00		
Budget Year (2020-21)	99,751,747.00	-6.19%	No
1st Subsequent Year (2021-22)	98,297,180.00	-1.46%	No
2nd Subsequent Year (2022-23)	99,415,096.00	1.14%	No

Explanation:
(required if Yes)

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

First Prior Year (2019-20)	11,314,980.00		
Budget Year (2020-21)	16,417,261.00	45.09%	Yes
1st Subsequent Year (2021-22)	14,159,856.00	-13.75%	Yes
2nd Subsequent Year (2022-23)	14,388,532.00	1.61%	No

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 MYP, Line B5)

First Prior Year (2019-20)	51,045,743.00		
Budget Year (2020-21)	46,569,522.00	-8.77%	Yes
1st Subsequent Year (2021-22)	26,165,167.00	-43.81%	Yes
2nd Subsequent Year (2022-23)	27,984,121.00	6.95%	Yes

Explanation:
(required if Yes)

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

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2019-20)	160,644,707.00		
Budget Year (2020-21)	146,461,381.00	-8.83%	Met
1st Subsequent Year (2021-22)	144,271,376.00	-1.50%	Met
2nd Subsequent Year (2022-23)	145,389,292.00	0.77%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2019-20)	62,360,723.00		
Budget Year (2020-21)	62,986,783.00	1.00%	Met
1st Subsequent Year (2021-22)	40,325,023.00	-35.98%	Not Met
2nd Subsequent Year (2022-23)	42,372,653.00	5.08%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

Other State Revenue
(linked from 4B
if NOT met)

Explanation:

Other Local Revenue
(linked from 4B
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget 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 4B above and will also display in explanation box below.

Explanation:

Books and Supplies
(linked from 4B
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 4B
if NOT met)

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

5. CRITERION: Facilities Maintenance

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	178,606,901.00	5,358,207.03	5,358,210.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	86,722,282.89	107,738,425.22	135,437,199.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	86,722,282.89	107,738,425.22	135,437,199.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	231,523,455.59	241,447,408.58	241,026,033.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	45,580,848.65	48,646,928.60	47,463,685.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	277,104,304.24	290,094,337.18	288,489,718.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	31.3%	37.1%	46.9%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	10.4%	12.4%	15.6%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	15,856,065.59	137,217,224.23	N/A	Met
Second Prior Year (2018-19)	20,285,583.59	160,573,772.65	N/A	Met
First Prior Year (2019-20)	23,829,344.00	145,810,274.00	N/A	Met
Budget Year (2020-21) (Information only)	(20,506,677.00)	178,606,901.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$6,317,999
1.3%	\$6,318,000	to \$15,794,999
1.0%	\$15,795,000	to \$71,078,000
0.7%	\$71,078,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

County Office's Expenditures and Other Financing
Uses (Criterion 8A1), plus SELPA Pass-through
(Criterion 7A2b) if Criterion 7A, Line 1 is No:

271,291,735

County Office's Fund Balance Standard Percentage Level: 0.7%

7A. 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 MYP 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; Budget Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance 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)

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223):

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
46,705,588.00	46,705,588.00	46,705,588.00

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	108,457,107.00	115,299,304.15	N/A	Met
Second Prior Year (2018-19)	128,115,844.00	131,155,369.74	N/A	Met
First Prior Year (2019-20)	146,817,628.00	151,440,952.00	N/A	Met
Budget Year (2020-21) (Information only)	175,270,296.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		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

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

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

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

	Budget Year (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 7A2b) if Criterion 7A, Line 1 is No:	271,291,735	252,381,406	259,713,798
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	271,291,735.00	252,381,406.00	259,713,798.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	46,705,588.00	46,705,588.00	46,705,588.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	271,291,735.00	252,381,406.00	259,713,798.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,425,834.70	5,047,628.12	5,194,275.96
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)	5,425,834.70	5,047,628.12	5,194,275.96

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

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

Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	110,732,475.00	106,947,739.00	103,571,838.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	22,220,096.00	22,220,096.00	22,220,096.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	132,952,571.00	129,167,835.00	125,791,934.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	49.01%	51.18%	48.43%
County Office's Reserve Standard (Section 8A, Line 7):	5,425,834.70	5,047,628.12	5,194,275.96
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 - Projected available reserves have met the standard for the budget 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 may impact the budget?

Yes

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

Yes, we have a pending litigation with the Orange County Employees Retirement System (OCERS).

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

- 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. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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

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

County Office's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(7,706,966.00)			
Budget Year (2020-21)	(9,843,979.00)	2,137,013.00	27.7%	Not Met
1st Subsequent Year (2021-22)	(12,096,302.00)	2,252,323.00	22.9%	Not Met
2nd Subsequent Year (2022-23)	(12,127,641.00)	31,339.00	0.3%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2019-20)	1,458,949.00			
Budget Year (2020-21)	1,431,837.00	(27,112.00)	-1.9%	Met
1st Subsequent Year (2021-22)	1,493,325.00	61,488.00	4.3%	Met
2nd Subsequent Year (2022-23)	1,493,325.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs, which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. The standard is also not being met because the software includes inconsistent lines of data. We continue to monitor and

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6B. Comparison of 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 budget 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

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

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

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

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

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

4,274,297

4. OPEB Liabilities

- a. Total OPEB liability

3,484,588.00

- b. OPEB plan(s) fiduciary net position (if applicable)

0.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

3,484,588.00

- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jul 25, 2019

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

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)

0.00

0.00

0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

283,645.00

268,626.00

283,404.00

- d. Number of retirees receiving OPEB benefits

64

64

64

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

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

3. Self-Insurance Liabilities

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

343,192.00
0.00

4. Self-Insurance Contributions

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
2,270,885.00	2,270,885.00	2,270,885.00
0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget 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	257.8	257.8	257.8

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Salary and benefit negotiations are still open for all bargaining groups.

Negotiations Settled

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:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the budget 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

378,768

6. Amount included for any tentative salary schedule increases

Budget 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 budget 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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
5,510,779	5,510,779	5,510,779
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. 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
512,771	520,013	527,356
1.4%	1.4%	1.4%

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

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

Budget 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 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	486.9	516.9	516.9	516.9

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Salary and benefit negotiations are still open for all bargaining groups.

Negotiations Settled

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:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the budget 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

379,800

6. Amount included for any tentative salary schedule increases

Budget 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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
10,179,750	10,179,750	10,179,750
97.8%	97.8%	97.8%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. 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
326,294	329,557	332,853
1.0%	1.0%	1.0%

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

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

Budget 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 and the cost impact of each change (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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	360.1	380.5	380.5	380.5

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget 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

557,486

4. Amount included for any tentative salary schedule increases

	Budget 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 budget 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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	No	No	
	9,062,482	9,062,482	9,062,482
	97.8%	97.8%	97.8%
	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget 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
	434,698	439,045	443,436
	1.0%	1.0%	1.0%

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

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

	Budget 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. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

2. Adoption date of the LCAP or an update to the LCAP.

"Not Applicable"

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No

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 A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

No

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

No

- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

Yes

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

No

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

No

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

No

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

A3: The County Operations Grant Average Daily Attendance (ADA) is decreasing in both the prior and the current fiscal years due to the countywide ADA decline throughout the County.

End of County Office Budget Criteria and Standards Review

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00			0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	396.00	475.00	475.00	278.00	278.00	278.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,740.00	2,132.00	2,132.00	1,415.00	1,415.00	1,415.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	2,136.00	2,607.00	2,607.00	1,693.00	1,693.00	1,693.00
2. District Funded County Program ADA						
a. County Community Schools	3,310.00	3,310.00	3,263.00	2,515.00	2,525.00	2,515.00
b. Special Education-Special Day Class	347.87	347.87	347.87	347.87	347.87	347.87
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	38.24	38.24	38.24	38.24	38.20	38.20
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	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,696.11	3,696.11	3,649.11	2,901.11	2,911.07	2,901.07
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	5,832.11	6,303.11	6,256.11	4,594.11	4,604.07	4,594.07
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	456,641.88	456,594.88	456,594.88	455,856.88	455,856.88	455,856.88
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	199.00	199.00	199.00	209.00	209.00	209.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	199.00	199.00	199.00	209.00	209.00	209.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	199.00	199.00	199.00	209.00	209.00	209.00
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						
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	0.00
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	199.00	199.00	199.00	209.00	209.00	209.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,700,585.00	21,577,288.00	-9.0%
3) Other State Revenue		8300-8599	18,043,418.00	17,708,076.00	-1.9%
4) Other Local Revenue		8600-8799	777,616.00	512,129.00	-34.1%
5) TOTAL REVENUES			42,521,619.00	39,797,493.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	218,037.00	224,431.00	2.9%
2) Classified Salaries		2000-2999	2,641,270.00	2,891,220.00	9.5%
3) Employee Benefits		3000-3999	1,293,136.00	1,569,656.00	21.4%
4) Books and Supplies		4000-4999	63,834.00	454,129.00	611.4%
5) Services and Other Operating Expenditures		5000-5999	35,118,420.00	31,671,841.00	-9.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,665,136.00	3,437,318.00	-6.2%
9) TOTAL EXPENDITURES			42,999,833.00	40,248,595.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(478,214.00)	(451,102.00)	-5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	478,214.00	451,102.00	-5.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			478,214.00	451,102.00	-5.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1.00	1.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Form 01
General Fund
Subfund 0101

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
Revenues	266,522,867	248,072,177
Expenditures	239,567,084	269,859,898
Excess / (Deficit)	26,955,783	(21,787,721)
Beginning Balance (July 1)	195,489,375	220,986,209
Transfers / Other Audit Adjustments	(1,458,949)	(1,431,837)
Reserves / Ending Balance June 30	220,986,209	197,766,651

Form 10
Special Education Pass-Through Fund
Subfund 1010

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
	46,752,015	48,453,549
	47,479,661	46,721,564
	(727,646)	1,731,985
	9,830,577	9,102,931
	-	-
	9,102,931	10,834,916

Form 12
Child Development Fund
Subfund 1212

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
	42,521,619	39,797,493
	42,999,833	40,248,595
	(478,214)	(451,102)
	478,214	451,102
	-	-
	-	-

Form 14
Deferred Maintenance Fund
Subfund 1414

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
	1,622,024	1,622,024
	4,512,541	4,403,000
	(2,890,517)	(2,780,976)
	28,714,971	26,805,189
	980,735	980,735
	26,805,189	25,004,948

Form 17
Special Reserve Fund
Subfund 1717

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
Revenues	544,765	544,765
Expenditures	-	-
Excess / (Deficit)	544,765	544,765
Beginning Balance (July 1)	25,404,863	25,949,628
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	25,949,628	26,494,393

Form 30
State School Building Fund
Subfund 3033

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
	35,104	35,104
	508,000	508,000
	(472,896)	(472,896)
	2,453,328	1,980,432
	-	-
	1,980,432	1,507,536

Form 35
School Facilities Fund
Subfund 3535

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
	35,104	35,104
	508,000	508,000
	(472,896)	(472,896)
	2,453,328	1,980,432
	-	-
	1,980,432	1,507,536

Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
	2,154,777	2,154,777
	1,836,919	1,647,234
	317,858	507,543
	3,856,202	2,773,952
	(1,400,108)	(1,399,448)
	2,773,952	1,882,047

Form 56
Debt Service Fund (Esplanade)
Subfund 5656

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
Revenues	15,618	15,618
Expenditures	1,400,108	1,399,448
Excess / (Deficit)	(1,384,490)	(1,383,830)
Beginning Balance (July 1)	1,296,114	1,311,732
Transfers / Other Audit Adjustments	1,400,108	1,399,448
Reserves / Ending Balance June 30	1,311,732	1,327,350

Form 67
Dental Self-Insurance Fund
Subfund 6769

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
	2,066,531	2,066,531
	1,287,415	1,288,000
	779,116	778,531
	5,262,638	6,041,754
	-	-
	6,041,754	6,820,285

TOTAL ALL FUNDS

	2019-20 Estimated Actuals Budget	2020-21 Adopted Budget
	362,235,320	342,762,038
	339,591,561	366,075,739
	22,643,759	(23,313,701)
	272,308,068	294,951,827
	-	-
	294,951,827	271,638,126

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

CONTRACT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
Alcohol, Drug Abuse Prevention Services (LYNK)	\$ 596,121	Local	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.)	\$ 373,267	Local	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%
Educational Support for Dependent Youth	\$ 400,981	Local	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
Friday Night Live	\$ 475,000	Local	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 charter development and	Chapters (students & advisors), Districts . FNL districts served: 1. AUHSD 2. BOUSD 3. BPSD 4. CUSD 5. FJHSD 6. FSD 7. GGHSD 8. HBUHSD 9. OUSD
Healthy Schools Initiative (United Way)	\$ 200,000	Local	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	\$ 15,750	Local	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)	\$ 2,070,072	Local	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	Local	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	\$ 120,261	Local	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	Local	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	OCDE staff to provide services with some funds allocated to student programs (film contest) Peer guidance groups

K12 Strong Workforce Program	\$	2,268,292	Local	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
Mental Health Student Services Act (MHSSA)	\$	1,500,000	Local	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
Nutrition Ed. and Obesity Prev. (NEOP), Anaheim & La Habra	\$	43,000	Local	Community Action Partnership	Providing nutrition education and obesity prevention programs in low-income school in the city of La Habra.	La Habra USD
School Based Violence Prevention Education- VPE/HCA	\$	1,353,272	Local	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	Local	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	\$	323,259	Local	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	\$	7,903	Local	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	\$	574,256	Federal	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)	\$	591,889	Local	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.
St Jude Early Ed	\$	50,976	Local	St. Jude Hospital	To prevent and reduce obesity by assisting OCDE in supporting school students and families to increase physical activity and eat healthier.	staff to provide for Fullerton District, Placentia Yorba Lind USD, Buena Park District, La Habra City School District
Strong Workforce (Cypress)	\$	40,797	Local	North Orange County CCD	To provide services of creating the K-12 Community College Crosswalk Tool. A tool that identifies all the Career Technical Education (CTE) pathways in Orange County high schools and aligns them to their possible matches in Orange County's ten community colleges.	OCDE staff for services

Tobacco - California Department of Justice	\$	19,954	Local	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	\$	11,777,981				

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)	\$ 37,036,809	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 grant 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	\$ 1,255,100	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	\$ 7,598,332	State	State Of California	To provide funding to childcare providers for low-income families	Pay to childcare providers
CALWORKS Stage III Federal, F3TO	\$ 2,579,956	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	\$ 1,459,920	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	\$ 15,964	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	\$ 160,000	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	Provides 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	Provides 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	\$ 660,130	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	Provides 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	\$ 11,830,704	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	\$ 496,948	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for students with IEPs that need Mental Health Services	Distributed to NOC SELPA according to the SELPA Plan
Federal Preschool	\$ 200,114	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	\$ 1,141,630	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	\$	4,789,595	State	State Of California	To provide funding to childcare providers for low-income families	Pay to childcare providers
Health Framework	\$	1,334,056	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	\$	8,015,352	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	\$	48,830	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
Local Planning Council (Federal = \$101,491, State = \$6,927)	\$	108,418	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	Funds are provided 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 USED FOR ONE-TIME EXPENDITURES AND RESTRICTED FUNDS ARE FOR INSTRUCTIONAL MATERIALS FOR STUDENT PROGRAMS
Mandated Costs	\$	779,742	State	State Of California	To provide funding for services that are state mandates	This is funding that is used for one-time expenditures for instructional purposes decided by Superintendent
McKinney-Vento	\$	250,000	Federal	US Department of Education Office of Elementary and Secondary Education	To provide funding 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)	\$	373,789	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)	\$	50,000	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	\$	78,864	Federal	US Department of Education	Funds are provided 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	Funds provided 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	\$	628,878	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 Regional Certification and Coordination (QCC RCC) - 19/20	\$	223,644	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	Reimburses for certification trainings and professional development to preschool teachers, staff for administration
Quality Rating Information System (QRIS) - 19/20	\$	3,246,924	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

Salary Retention Incentive (AB212), (Federal = \$396,666, State = \$47,277)	\$	443,945	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	Funds are sent to child care providers
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	\$	105,000	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	OCDE staff salaries and benefits
State Mental Health	\$	2,774,950	State Of California	Funds for mental health services specifically for students with disabilities and incorporated into their IEP	Most funds are passed thru to the NDC SELPA some funds are expended for students in ACCESS and Special Schools
Systems of Support for Expanded Learning	\$	264,200	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	\$	3,430,761	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	\$	1,893,602	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 connected to Juvenile Justice system	Provide tutors to improve educational opportunities for students
Title II - Teacher Quality, Part A	\$	103,953	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	\$	780	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	\$	75,000	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	\$	210,793	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	\$	1,196,709	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 SD, Huntington Beach City School District, Laguna Beach USD, Ocean View SD, Saddleback Valley USD, Tustin SD, and Westminster SD, OCDE staff and some consultants
Tobacco Use Prevention Education (TUPE) 2014-20	\$	25,000	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	Funding for OCDE staff and pass thru to Ocean View, Fountain Valley, Huntington Beach City, and Saddleback
Tobacco Use Prevention Education (TUPE)- Admin CTALF Prop 99	\$	214,414	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	\$	426,165	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	\$	2,126,663	State Of California	Intended to create statewide systems that build 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 resources.	Majority is sub-agreements to participating districts, OCDE staff share funding with Tulare County Office of Education
Grand Total	\$	100,263,695			

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

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GRANT TITLE	AMOUNT	R	SOURCE	Funding Source	Purpose of Funds	Who receives the funds
Career Technical Education (CTEIG) Incentive	\$ 367,719	7	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	\$ 367,719					

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