

11B

REGULAR MEETING
January 8, 2020
9:00 a.m.
Board Room
200 Kalmus Drive, Costa Mesa, CA

ORANGE COUNTY BOARD OF EDUCATION
AGENDA

CALL TO ORDER

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

ROLL CALL

(*)AGENDA

Regular Meeting of January 8, 2020 – adoption

PUBLIC COMMENTS

Related to Closed Session Only

CLOSED SESSION 1

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

CLOSED SESSION 2

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

CLOSED SESSION 3

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

WELCOME

INVOCATION

PLEDGE OF ALLEGIANCE

INTRODUCTIONS

(*)MINUTES

Regular Meeting of December 11, 2019- approval

PUBLIC COMMENTS (30 minutes)

CONSENT CALENDAR

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

CHARTER SCHOOLS

2. Charter Submissions

- (*) 3. Charter School Public Hearing – Irvine International Academy – Aracely Chastain, Administrator, Charter Schools will facilitate the public hearing.

Discussion Format:

Irvine International Academy

Irvine Unified School District

Public Comments – Irvine International Academy (30 minutes)

Board Questions

- (*) 4. Charter School Public Hearing – International School for Science and Culture – Material Revision Public Hearing – Aracely Chastain, Administrator, Charter Schools will facilitate the public hearing.

Discussion Format:

International School for Science and Culture

Newport-Mesa Unified School District

Public Comments – International School for Science and Culture (30 minutes)

Board Questions

BOARD RECOMMENDATIONS

- (*) 5. Public Statement Posting on OCBE Web Site (Williams)
- (*) 6. Posting of Court Documents (Williams)
- (*) 7. Approval of moving board meeting start time to late afternoon or early evening the first Wednesday of the month. (Barke)
- (*) 8. Resolution - Excess Property Tax for County Offices of Education (Education Code 2578) (Barke)

STAFF RECOMMENDATIONS

- (*) 9. Approve the 2019-20 First Interim Report, which has been certified as positive by the County Superintendent of Schools.
- (*) 10. Receive Vavrinek, Trine, Day & Co., LLP, audit report for the Orange County Department of Education for fiscal year ending June 30, 2019.

INFORMATION ITEMS

BOARD DISCUSSION

- Charter School Certificates (Williams)
- Board Policy on New Member Governance (Bedell)
- Term Limits Committee Report
- OCBE Benefits Committee Report

ANNOUNCEMENTS

- Superintendent
- Associate Superintendent

Legislative Updates

- CSBA Update
- CCBE Update
- NSBA Update
- Capitol News Update
- School Services Update

BOARD MEMBER COMMENTS

EXECUTIVE COMMITTEE REPORT

PUBLIC COMMENTS (15 minutes)

ADJOURNMENT



Nina Boyd
Assistant Secretary, Board of Education

Next Regular Board Meeting: Wednesday, February 12, 2020 at 9:00 a.m. The meeting will be in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

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

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

JB

MINUTES
Regular Meeting
December 11, 2019

ORANGE COUNTY BOARD OF EDUCATION
MINUTES

CALL TO ORDER

The Regular Meeting of the Orange County Board of Education was called to order by Board President Barke at 9:03 a.m., December 11, 2019 in the Board Room, 200 Kalmus Drive, Costa Mesa, California.

ROLL CALL

Present:

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

(*)AGENDA

Motion by Williams, seconded by Barke, and carried by a vote of 5-0 to approve the agenda of the Regular Meeting of December 11, 2019, removing item #4, Scholarship Prep public hearing from the agenda, as the charter school has withdrawn the petition.

PUBLIC COMMENTS

Related to Closed Session Only - None

The Board went into closed session from 9:05 a.m. to 10:05 a.m.

CLOSED SESSION 1

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Orange County Board of Education v. Orange County Superintendent of Schools, Case No. 30-2018-01023385-CU-MC-CJC

Government Code Section 54956.9(a) and (d)(1)

CLOSED SESSION 2

CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION

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

CLOSED SESSION 3

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

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

Mr. Brenner reported the Board did not complete closed sessions 1 and 2, so no action was taken. Closed Session 3 has not been conducted.

The Board intends to return to the closed sessions later on the agenda.

INVOCATION

Rabbi Dov Fischer

PLEDGE OF ALLEGIANCE

Ken L. Williams, D.O., Board Vice President

INTRODUCTIONS

None

MINUTES

Motion by Williams, seconded by Sparks, and carried by a vote of 5-0, to approve the minutes of the November 6, 2019 Regular Board Meeting and the minutes of the November 26, 2019 Special Board Meeting with one correction on page 5, item #3 of the November 6, 2019 minutes. Change Updaste to Update.

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

PUBLIC COMMENTS

- Tammy Jackson, Charter Schools
- Glenn Rogers, Item #3- Charter Submissions
- Sue Guilford, General
- Lynn Riddle, OCBE Litigation
- Debbie Schroeder, Charter Schools
- Jiazhen “Joan” Chen, Irvine International
- Paulette Chaffee, General
- Ben Savill, General

CONSENT CALENDAR

2. Motion by Bedell, seconded by Williams, and carried by a vote of 5-0, to approve the granting of diplomas to the students listed from Alternative, Community, and Correctional Education Schools and Services, Alternative Education Division.

CHARTER SCHOOLS

3. Charter Schools Submissions- Kelly Gaughran facilitated.
 - ISSAC Material Revision – Padmini Srinivasan

- Irvine International Academy – Dr. Michael Scott

BOARD RECOMMENDATIONS

5. Motion by Bedell, seconded by Gomez to discuss resolution #21-19: Term Limits. Trustee Bedell recommends the Board create an Ad Hoc Committee to develop term limits and recommendations for the Board to consider.

Subsidiary motion by Williams, seconded by Barke, and carried by a vote of 5-0 to create a subcommittee to bring back findings regarding term limits, using the Board of Supervisors policy as a model. Williams and Gomez were selected for the subcommittee.

PUBLIC COMMENTS

- Jordan Brandman, item #5

6. Motion by Bedell, seconded by Williams to discuss resolution #22-19: Orange County Board of Education Benefits.

Subsidiary motion by Williams, seconded by Barke, and carried by a vote of 5-0 to create a subcommittee to bring back findings regarding board benefits, in March 2020. Barke and Bedell were selected for the subcommittee.

PUBLIC COMMENTS

- Jordan Brandman, item #6
- Martha Fluor, item #6

BOARD RECOMMENDATIONS

7. Motion by Williams, seconded by Barke to approve moving board meeting start time to late afternoon or early evening.

The original motion was withdrawn by Williams.

Subsidiary motion by Barke, seconded by Bedell to start the board meetings at 6:00 p.m., first Wednesdays.

Subsequent subsidiary motion by Williams, seconded by Gomez, and carried by a vote of 5-0 to table the item and bring back for discussion at the January 8, 2020 board meeting.

The Board took a recess to go into closed session from 11:58 a.m. to 12:39 p.m.

Report Out by Mr. Brenner

For Closed Session #1, the Board received an update and concluded its discussion. The only action taken was to approve the invoices for Epstein, Becker, & Green and Haight, Brown, & Bonesteel. The Board voted 4-1 (Barke, Williams, Sparks, and Bedell voted Yes; Gomez voted No) to approve the Epstein, Becker & Green's invoice dated November 30, 2019 and the Haight, Brown, & Bonesteel invoices dated October 4, 2019; November 7, 2019; and December 5, 2019.

For Closed Session #2, the Board received an update and concluded its discussion. The only action taken was to approve the Epstein, Becker, & Green's invoice dated November 30, 2019 for this litigation. The invoice was approved by a vote of 4-1 (Barke, Williams, Sparks, and Bedell voted Yes; Gomez voted No).

Report Out by Mr. Rolen

With regard to Closed Session #3, there was no discussion and no action was taken.

STAFF RECOMMENDATIONS

8. Motion by Sparks, seconded by Williams, and carried by a vote of 3-2 (Sparks, Williams, and Barke voted Yes; Bedell and Gomez voted No) to table the approval of the 2019-20 First Interim Report, which has been certified as positive by the County Superintendent of Schools to the January 8, 2020 meeting.

INFORMATION ITEMS

BOARD DISCUSSION

- Charter Schools Certificates (Williams)

ANNOUNCEMENTS

Superintendent

- Golden Bell Award, MTSS
- OCBC Turning Red Tape into Red Carpet Award
- Sunburst Youth Academy Graduation
- OC Pathways Showcase at the Marconi Automotive Museum

Associate Superintendent

- Next board meeting is January 8th at 9:00 a.m. – Submission deadline is December 18th
- Office Closed: 12/24/19, 12/25/19, 12/31/19, 1/1/20

BOARD MEMBER COMMENTS

- Trustee Bedell- Golden Bell Award at CSBA

ADJOURNMENT

On a motion duly made, and seconded, the Board meeting of December 11, 2019, adjourned at 2:15 p.m.



Nina Boyd
Assistant Secretary, Board of Education

Mari Barke
President, Board of Education

Next Regular Board Meeting, Wednesday, January 8, 2020 at 9:00 a.m. - The meeting will be held in the Board Room at 200 Kalmus Drive, Costa Mesa, CA.

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

NB

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: December 18, 2019
TO: Nina Boyd, Associate Superintendent
FROM: Jeff Hittenberger, Chief Academic Officer
SUBJECT: Granting of Diplomas

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

RECOMMENDATION:

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

LS:sl

Pages 10-12 removed (CONFIDENTIAL STUDENT INFORMATION)

**ORANGE COUNTY BOARD OF
BOARD AGENDA IT**

Item: Charter Schools #3

January 8, 2020

[X] Mailed [] Distributed at meeting

AB

DATE: December 16, 2019

TO: Nina Boyd, Associate Superintendent

FROM: Kelly Gaughran, Director, Charter Schools
Aracely Chastain, Administrator, Charter Schools

SUBJECT: Irvine International Academy – Public Hearing

DESCRIPTION:

On December 11, 2019, Orange County Board of Education (OCBE) accepted a submission for an appeal for the denial of Irvine International Academy's charter school petition by the Irvine Unified School District for an initial charter term of July 1, 2020 to June 30, 2025.

RECOMMENDATION:

Per California Education Code § 47605, on January 8, 2020, OCBE shall hold a public hearing on the provisions of the Irvine International Academy charter petition and consider the level of support for the charter school.

BOARD AGENDA ITE

JB

DATE: December 16, 2019

TO: Nina Boyd, Associate Superintendent

FROM: Kelly Gaughran, Director, Charter Schools
Aracely Chastain, Administrator, Charter Schools

SUBJECT: International School for Science and Culture – Material Revision Public Hearing

DESCRIPTION:

International School for Science and Culture (ISSAC) serves students grades TK-8 within the boundaries of Newport-Mesa Unified School District. On December 11, 2019, ISSAC submitted a request to the Orange County Board of Education (OCBE) for material revisions to the school's Bylaws and Articles of Incorporation.

RECOMMENDATION:

Per California Education Code § 47607(a)(2), on January 8, 2020, OCBE shall hold a hearing to consider public input on the requested material revision.

RB

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: January 2, 2020
TO: Nina Boyd, Associate Superintendent
FROM: Ken L. Williams, D.O., Board Vice President
SUBJECT: Public Statement Posting on OCBE Web Site

RECOMMENDATION:

Public Statement Posting on OCBE Web Site

Board Update on General Counsel Litigation
January 8, 2020 Board Agenda item
Draft

On October 4, 2019, Mijares filed a petition for a writ of mandate in the court of appeal, seeking to overturn the trial court's preliminary injunction order that Mijares be restrained from refusing to remit payment to the Board's special counsel, Greg Rolen. On October 9, 2019, the Court of Appeal denied the writ petition. Less than a month later, on October 25, 2019, Mijares filed a notice of appeal of the preliminary injunction order, on the same grounds as the previously denied writ petition, again seeking to overturn the trial court's decision that Greg Rolen should be paid for his services rendered while the dispute between the Board and the Superintendent over the appointment of General Counsel was pending. Prior to these two requests for appellate review, Mijares had required the Board to proceed with two *ex parte* hearings to confirm the trial court's preliminary injunction order.

Mijares then, through a second retained law firm in the case, filed a motion on November 6, 2019 in the trial Court for an order (1) confirming an automatic stay of the Court's preliminary injunction order, and (2) issuing a discretionary stay of the entire action pending appeal. This despite the fact that the proper tribunal to seek a decision on a stay of the injunction order was the Court of Appeal. The stay sought by Mijares would effectively deny the Board the benefit of its retained legal counsel, and, ultimately, to would suspend all legal proceedings in the trial court for one or two years or more, despite the fact that trial in the case had on schedule for many months to commence on January 21, 2020.

During the December 12, 2019, hearing on Mijares' motion to stay, which the trial court ultimately denied, Mijares' counsel expressly acknowledged that the intent of Mijares' motion was to leverage over the Board for settlement purposes and to "bring the Board into control."

Following the trial court's denial of Mijares' motion for a stay, the Board's legal counsel notified Mijares' counsel of its intent to file a motion to hold Mijares in contempt of court if he did not comply with the trial court's preliminary injunction order. In response, Mijares' counsel stated that they would take "immediate steps" to apply "quickly" to the court of appeal for such a stay. However, as of the date of this notification, the Board has not received notification of any application being filed, and Mijares has continued to violate the trial court's preliminary injunction order by blocking the Department's payment of Mr. Rolen's Board-approved outstanding invoices.

On December 30, 2019, the trial court heard the parties' cross motions for summary disposition. The trial court granted summary adjudication in favor of Mijares on the issue of the appointment of General Counsel. The court ruled against Mijares on his motion regarding the payment of Mr. Rolen's fees for services to the Board. This latter issue remains undecided, and it is currently scheduled for trial on January 21, 2020. The Board disagrees with the trial court's ruling and interpretation of law regarding the General Counsel appointment issue and intends to obtain review and determination of the issue on appeal.

In an effort to reduce the cost and delay of litigation, the Executive Committee of the Board made a compromise proposal to Mijares on January 3, 2020. The proposal would facilitate the parties getting to a final determination of the General Counsel issue on appeal while preserving their rights and obviating the need for a trial. The Board continues to believe and desire that this serious matter involving issues of shared power and collaborative governance can be resolved through equitable and reasonable compromise.

NB

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: January 2, 2020
TO: Nina Boyd, Associate Superintendent
FROM: Ken L. Williams, D.O., Board Vice President
SUBJECT: Posting of Board Documents

RECOMMENDATION:

Posting of Board Documents

SUPERIOR COURT OF CALIFORNIA, COUNTY OF ORANGE

Central Justice Center
700 W. Civic Center Drive
Santa Ana, CA 92702

SHORT TITLE: Orange County Board of Education vs. Mijares

**CLERK'S CERTIFICATE OF MAILING/ELECTRONIC
SERVICE**

CASE NUMBER:
30-2018-01023385-CU-MC-CJC

I certify that I am not a party to this cause. I certify that the following document(s), Minute Order dated 12/17/19, have been transmitted electronically by Orange County Superior Court at Santa Ana, CA. The transmission originated from Orange County Superior Court email address on December 17, 2019, at 2:27:20 PM PST. The electronically transmitted document(s) is in accordance with rule 2.251 of the California Rules of Court, addressed as shown above. The list of electronically served recipients are listed below:

CONNOR, FTETCHER & HEDENKAMP LLP
DHEDENKAMP@BUSINESSLIT.COM

CONNOR, FTETCHER & HEDENKAMP LLP
ECONNOR@BUSINESSLIT.COM

EPSTEIN BECKER & GREEN, P.C.
JBRENNER@EBGLAW.COM

EPSTEIN BECKER & GREEN, P.C.
KHALSING@EBGLAW.COM

RUTAN & TUCKER, LLP
BSHAEFFER@RUTAN.COM

RUTAN & TUCKER, LLP
SLAMM@RUTAN.COM

Clerk of the Court, by: *ppinf*, Deputy

CLERK'S CERTIFICATE OF MAILING/ELECTRONIC SERVICE

SUPERIOR COURT OF CALIFORNIA,
COUNTY OF ORANGE
CENTRAL JUSTICE CENTER

MINUTE ORDER

DATE: 12/17/2019

TIME: 02:15:00 PM

DEPT: C33

JUDICIAL OFFICER PRESIDING: James Crandall

CLERK: P. Rief

REPORTER/ERM: None

BAILIFF/COURT ATTENDANT: None

CASE NO: **30-2018-01023385-CU-MC-CJC** CASE INIT.DATE: 10/04/2018

CASE TITLE: **Orange County Board of Education vs. Mijares**

CASE CATEGORY: Civil - Unlimited CASE TYPE: Misc Complaints - Other

EVENT ID/DOCUMENT ID: 73188938

EVENT TYPE: Under Submission Ruling

APPEARANCES

MOTION BY DEFENDANT/CROSS-COMPLAINANT AL MIJARES, PH.D., ORANGE COUNTY SUPERINTENDENT OF SCHOOLS FOR AN ORDER: (1) CONFIRMING STAY OF PRELIMINARY INJUNCTION, AND (2) ISSUING DISCRETIONARY STAY OF ACTION PENDING APPEAL

There are no appearances by any party.

The court, having taken the above-entitled matter under submission on 12/12/2019 and having fully considered the arguments of all parties, both written and oral, rules as follows:

1. Request for order confirming automatic stay

The issue of mandatory/prohibitory is one for the Court of Appeal, which decides whether the order automatically creates a stay or not. This court does not have jurisdiction to "confirm" the automatic stay and no authority has been cited. Where there is a dispute about whether an automatic stay applies, the appropriate remedy is a writ of supersedeas from the appellate court. *Dowling v. Zimmerman* (2001) 85 Cal.App.4th 1400, 1405.

The request for an order confirming an automatic stay is **Denied**.

2. Request for order issuing a discretionary stay

Mijares says the question of who can act as counsel will be an issue in the appeal of the preliminary injunction and that the Court of Appeal's opinion will have a significant effect on the disposition of the underlying case. His arguments in this regard are speculative.

What will be before the Court of Appeal on the appeal of the preliminary injunction is whether this court abused its discretion in determining that the Board has a likelihood of success on the merits and that the balance of harms favors it.

The issue of whether the court abused its discretion will be based largely on the proper interpretation and

application of the law, since the facts are mostly undisputed, but this is an interim ruling that is not on the merits as a matter of law. The granting or denial of a preliminary injunction "does not amount to an adjudication of the ultimate rights in controversy. It merely determines that the court, balancing the respective equities of the parties, concludes that, pending a trial on the merits" should make the order requested. *Jamison v. Department of Transportation* (2016) 4 Cal.App.5th 356, 361.

If this court's ruling is reversed, all that will happen is that the matter will go to trial for a final adjudication of the application of the law on the merits.

Mijares' argument that the Court of Appeal will determine the application of the law in ruling on the injunction so the issues will be narrowed at trial, is overly optimistic, if for no other reason than the difference in the standards of review.

The trial on the merits scheduled one month from now will determine the obligation to pay. Although it is anticipated the judgment will be appealed, the ruling on the preliminary injunction will no longer exist because it will have been merged into the judgment. For these reasons, there is no reason to delay the trial. If, as Mijares says, this is an issue of state-wide interest, it is time to get it resolved.

Having carefully considered the arguments offered in favor of a stay, particularly on the issue of the effect of a disposition of the pending appeal, this court does not find them persuasive. Suppositions about what effect a Court of Appeal ruling will have on this case are not sufficient to delay proceeding with hearings on the pending Motions for Summary Judgment or a delay in the trial of this action.

Accepting the argument that the issue is one of statewide concern, the court concludes that a decision on the merits, even if appealed, will serve the interests of justice better than a stay of further proceedings to await a decision that is limited to a provisional order. Accordingly, the motion is denied.

The parties' Motions for Summary Judgment/Adjudication will be heard on Thursday, December 19, 2019.

Orange County Board of Education's Motion to Quash Subpoenas will be heard on Thursday, December 19, 2019.

The trial date of January 21, 2020 remains.

Both parties' objections to the declarations submitted in support of their arguments on this Motion are SUSTAINED.

The Request for Judicial Notice is DENIED because the matter for which judicial notice is sought is not relevant to the court's determination of the issues here.

The Motion to Strike a Declaration in support of the Reply is MOOT in light of the ruling above.

The clerk is ordered to give notice by electronic service.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Jonathan M. Brenner (SBN 162366)
Kristin M. Halsing (SBN 318602)
EPSTEIN BECKER & GREEN, P.C.
1925 Century Park East, Suite 500
Los Angeles, CA 90067
Telephone: 310.556.8861
Facsimile: 310.553.2165
jbrenner@ebglaw.com
khalsing@ebglaw.com

Attorneys for Plaintiff / Cross-Defendant
ORANGE COUNTY BOARD OF EDUCATION

FILED
SUPERIOR COURT OF CALIFORNIA
COUNTY OF ORANGE
CENTRAL JUSTICE CENTER

JUL 25 2019

DAVID H. YAMASAKI, Clerk of the Court

BY: _____, DEPUTY

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF ORANGE**

ORANGE COUNTY BOARD OF
EDUCATION,

Plaintiff,

v.

AL MIJARES, in his official capacity as
Superintendent of Schools, and Does 1
through 10, inclusive,

Defendants.

AL MIJARES, Ph.D., Orange County
Superintendent of Schools,

Cross-Complainant,

v.

ORANGE COUNTY BOARD OF
EDUCATION, and Roes 1 through 10,
inclusive,

Cross-Defendant.

Case No.: 30-2018-01023385-CU-MC-CJC

Complaint Filed October 04, 2018

JAMES L. GRANDALL
Judge Melissa R. McCormick, Dept C-13

**[PROPOSED] ORDER GRANTING
PLAINTIFF AND CROSS-DEFENDANT
ORANGE COUNTY BOARD OF
EDUCATION'S MOTION FOR
PRELIMINARY INJUNCTION**

DATE: MAY 30, 2019

TIME: 1:30 P.M.

DEPT.: C-13

RESERVATION NUMBER: 73026946

1 **ORDER**

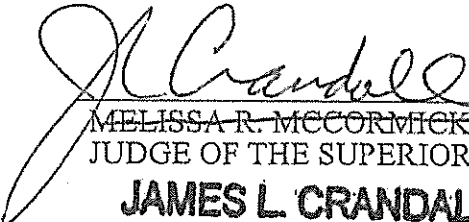
2 Having considered the parties' briefing and oral argument regarding Plaintiff/Cross-
3 Defendant Orange County Board Of Education's (the "Board") Motion for a Preliminary
4 Injunction, and due deliberation having been had, and it appearing to the satisfaction of the Court
5 that a preliminary injunction should issue:

6 **IT IS ORDERED THAT:**

7 Defendant Al Mijares, its agents, servants, assigns and those acting in concert with it and
8 any entity acting on its behalf, are hereby enjoined and restrained, during the pendency of this
9 action and pending a further order of the Court, from refusing to remit payment which has been
10 approved by the Executive Committee of the Board to Gregory Rolan and Haight Brown &
11 Bonesteel, LLP for legal services performed for the Board.

12
13 **IT IS SO ORDERED.**

14
15 DATED: 7-25-2019

16
17 
18 ~~MELISSA R. MCCORMICK~~
19 JUDGE OF THE SUPERIOR COURT
20 **JAMES L. CRANDALL**
21
22
23
24
25
26
27
28

Jonathan Brenner (SBN 162366)
Kristin M. Halsing (SBN 318602)
EPSTEIN BECKER & GREEN, P.C.
1925 Century Park East, Suite 500
Los Angeles, CA 90067
Telephone: 310.556.8861
Facsimile: 310.553.2165
jbrenner@ebglaw.com
khalsing@ebglaw.com

Attorneys for Plaintiff
ORANGE COUNTY BOARD OF EDUCATION

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF ORANGE**

ORANGE COUNTY BOARD OF
EDUCATION,

Plaintiff/Petitioner,

v.

AL MIJARES, in his official capacity as
Superintendent of Schools; TONY
THURMOND, in his official capacity as
Superintendent of Public Instruction; and
DOES 1 through 10, inclusive,

Defendants/Respondent
s.

Case No.:

**PETITION FOR WRIT OF MANDATE
AND COMPLAINT FOR
DECLARATORY AND INJUNCTIVE
RELIEF**

Plaintiff/Petitioner Orange County Board of Education (the "Board" or "Petitioner") petitions this Court for writs of mandate directed to Defendant/Respondent Al Mijares, in his official capacity as Orange County Superintendent of Schools ("Mijares" or "The Superintendent") and Defendant/Respondent Tony Thurmond, in his official capacity as California Superintendent of Public Instruction ("Thurmond" or "the SPI") (collectively, "Respondents") and alleges against Respondents as follows:

INTRODUCTION

1. By this action, the Board seeks to remedy Superintendent Mijares' failure and refusal to execute his duties to the Board, to the Orange County Department of Education

1 (“OCDE” or the “Department”), and to the citizens of Orange County regarding the submission
2 of the Department’s annual budget for 2019-2020. The Board also seeks to remedy
3 Superintendent Thurmond’s failure to execute his duties to review the Board’s annual budget
4 under the process and criteria set forth in California Education Code § 1622. The actions and
5 refusals to act of Superintendent Mijares and Superintendent Thurmond contravene the
6 requirements of California law.

7 2. Pursuant to its legal authority granted by the Orange County Board of Supervisors
8 in 1977 and applicable California state law, the Board adopted an annual budget for the
9 Department for the 2019-2020 fiscal year on June 26, 2019, and then re-adopted the budget on
10 August 1, 2019. That budget cut approximately \$170,000 from Mijares’ proposed level of
11 spending for lobbying, travel, and conferences, which the Board felt were unnecessary
12 expenditures and not sufficiently beneficial uses of taxpayer funds. Pursuant to his position as
13 Secretary to the Board and Superintendent of Schools for Orange County, Mijares was required
14 to sign and submit the Board-adopted budget to the State of California. Despite repeated requests
15 and even a formal Board resolution directing Mijares to sign and submit the budget, he has failed
16 and refused to do so.

17 3. Under the California Education Code, the Board is required to adopt, on or before
18 July 1 of each fiscal year, an annual budget for the OCDE. (Cal. Ed. Code § 1622(a).) The Board
19 is then required to file that budget with the state Superintendent of Public Instruction (Respondent
20 Thurmond), the County Board of Supervisors, and the County auditor. (*Id.*) The Board is also
21 granted final budgetary authority pursuant to Education Code section 1042(b), which states that
22 county boards of education may review and revise the county superintendent’s annual itemized
23 estimate of anticipated revenue, and specifies that an annual itemized estimate may not be filed
24 by the county superintendent until the board of education has approved it. (Cal. Ed. Code §
25 1042(b).) Under the California Education Code, the Superintendent is required to submit the
26 budget to the SPI, Thurmond, in the format prescribed by the SPI. (Cal. Ed. Code § 14050; 5 Cal.
27 Code Reg. § 17340.) The current format prescribed by the SPI allows for either the Board
28 Secretary or the Board clerk to sign and certify the Board-adopted budget.

1 4. Pursuant to Education Code requirements, the Board held a budget study session
2 and a public hearing on the Superintendent's proposed 2019-2020 budget. At that hearing, and
3 at the budget study session, the Board engaged in a discussion with OCDE staff regarding the
4 same proposed budget, including Board member concerns regarding the Superintendent's use of
5 lobbyists and the amount of spending on lobbying, travel, and conferences. The Board then
6 adopted a 2019-2020 budget with approximately \$170,000 in cost reductions in those areas, and
7 requested that Mijares sign and submit the budget.

8 5. However, in contravention of his duties of office (and his position as Secretary to
9 the Board), Mijares failed and refused to sign the Board-approved and Board-authorized budget
10 or file it with the SPI. Mijares' stated reasons for refusing to do so is his disagreement with the
11 Board-approved budget reductions to lobbying, travel, and conference expenses, and his
12 expressed concern that cooperating in any Board-initiated changes to the budget will lead the
13 Board to make other changes to his proposed budgets in the future. Instead, Mijares unlawfully
14 submitted *his own* budget to the CDE (which put the \$170,000 in unnecessary spending on staff
15 travel junkets, conferences, and lobbying back in), which has not been approved or adopted by
16 the Board. As a result of Mijares' failure to perform his duties, the Board took it upon itself to
17 file the Board-approved and Board-adopted budget with the SPI with the signature of the Board's
18 nominated clerk, Lisa Sparks.

19 6. Thurmond purported to reject the Board's adopted and submitted budget on the
20 basis that the budget was not signed by Mijares as Board Secretary or submitted by Mijares as
21 county superintendent. No provision of California law authorizes the SPI to impose such
22 conditions on the submission of a county budget (which would in effect grant the county
23 superintendent approval authority over the Board's budget authority), or to reject a board of
24 education's budget because such conditions are not met. To the contrary, Education Code section
25 1622 gives the SPI the authority to examine a county budget and to approve or disapprove it *based*
26 *on specified criteria*. Under that section, the SPI is required to approve or disapprove the budget
27 by September 15, and in the event of a disapproval, the SPI is required to inform the county office
28 of education the SPI's recommendations for revision of the budget. The SPI's purported rejection

1 of the Board's budget was not for any of the reasons authorized by section 1622. Accordingly,
2 pursuant to Education Code section 1622, the budget should have been accepted and approved by
3 the SPI.

4 7. Presently, Thurmond refuses to accept the Board's adopted budget without
5 Mijares' signature on the verification page and submission of the budget to him. Thus, Mijares'
6 action, which he is duty-bound to perform, is being required by CDE and SPI for the Department's
7 budget, which has been adopted by the Board, to be submitted and accepted.

8 8. Given Mijares' refusal to submit the Board-adopted budget as required by his
9 duties of office and the law, the Board hereby requests that the Court issue a writ of mandamus
10 requiring Mijares to comply with his official and legal obligations and sign and submit to the SPI
11 the budget which the Board has adopted. The Board also requests a writ of mandamus requiring
12 Thurmond to examine and approve or disapprove the Board's budget based upon, and in
13 conformity with, the considerations and requirements set forth in Education Code section 1622.

14 9. Mijares' refusal to sign and submit the Board's adopted budget, and Thurmond's
15 refusal to follow Education Code section 1622 in reviewing and approving the budget, has caused
16 and will continue to cause the Board and the public significant harm. According to the CDE, the
17 state and OCDE will now be forced to engage in a lengthy budget process mandated by the CDE,
18 depriving the Board of its statutory right to exercise local control over the budget. And, should
19 the OCDE will be forced to operate under the 2018-2019 budget, the OCDE would be constrained
20 to expend significantly less in the areas of books and supplies and certificated employees than it
21 would under the Board's 2019-2020 budget, expenditures which are necessary in the view of both
22 the Superintendent and the Board to serve the educational needs of the County. Finally, Mijares
23 is also ultimately putting the Department's funding at risk by failing to sign and submit the annual
24 budget approved and adopted by the Department's Board.

25 **JURISDICTION AND VENUE**

26 10. Venue is proper in this Court pursuant to Code of Civil Procedure section 395(a),
27 because all of Petitioner's claims arose as a result of the acts or omissions of Respondents, some
28 of who work, reside, or conducts business in the County of Orange. In addition, venue is proper

1 because Petitioner's claims arose as a result of the acts or omissions which occurred, or partially
2 occurred, in Orange County

3 **THE PARTIES**

4 11. Petitioner Orange County Board of Education is, and at all times mentioned herein
5 was, a public entity duly existing under and by virtue of the laws of the State of California and
6 operating as a County Board of Education providing educational services in the County of
7 Orange.

8 12. Respondent Al Mijares, in his official capacity as Orange County Superintendent
9 of Schools is, and at all times mentioned here was, an individual working as Superintendent of
10 Schools in the County of Orange.

11 13. Respondent Tony Thurmond, in his official capacity as California State
12 Superintendent of Public Instruction is, and at all times mentioned here was, an individual
13 working as California State Superintendent of Public Instruction.

14 14. Defendants DOES 1 through 10 are sued under fictitious names, as their true
15 names and capacities are unknown to Plaintiff. Plaintiff will amend this complaint when their true
16 names and capacities are ascertained.

17 **GENERAL ALLEGATIONS**

18 **A. The Orange County Board of Supervisors Delegates Budgetary Authority to the**
19 **Board of Education**

20 15. In 1977, the Orange County Board of Supervisors lawfully delegated to the Board
21 the duties and functions allowed under Education Code section 1080, including fiscal oversight
22 of the county superintendent pursuant to Education Code section 1042. Accordingly, the Board
23 is now considered fiscally independent.

24 **B. The Board's Adoption of the 2019-2020 Orange County Department of**
25 **Education Budget**

26 16. The California Education Code requires county boards of education to adopt, on
27 or before July 1 of each fiscal year, an annual budget for their respective county departments of
28 education. (Cal. Ed. Code § 1622(a).) The Board is also granted final budgetary authority

1 pursuant to Education Code section 1042(b), which states that county boards of education may
2 review and revise the county superintendent's annual itemized estimate of anticipated revenue,
3 and specifies that an annual itemized estimate may not be filed by the county superintendent until
4 the board of education has approved it.

5 17. At the Board's regular meeting on May 8, 2019, it held a budget study session for
6 the 2019-2020 fiscal year, as required by the Education Code. On June 12, 2019, the Board held
7 a public hearing on the Superintendent-proposed 2019-2020 budget, as required by California
8 Education Code section 1620. At that meeting and at budget study session, the Board engaged in
9 a discussion with OCDE staff regarding that same budget. Specifically, members of the Board
10 questioned the level of spending on lobbying, conferences, and travel, as well as the purposes of
11 the money spent on lobbying activities. Members of the Board also inquired whether there could
12 be any cuts made to travel, consulting, and lobbying expenses. Mijares' staff responded that no
13 such cuts could be made, but would not provide the Board with any adequate reasons or
14 justifications.

15 18. At the Board's June 26, 2019 meeting, the Board approved and adopted the
16 proposed 2019-2020 budget, with approximately \$170,000 in well-placed and reasonable cost
17 reductions for travel, conference, and lobbying expenditures. The Board determined that such
18 reductions were appropriate to reduce unnecessary, wasteful spending. Mijares did not
19 communicate with the Board or the Board's Executive Committee, consisting of the Board's
20 President and Vice President, regarding the budget between June 26, 2019 and the Board's next
21 meeting on July 10, 2019.

22 19. Only a few days before its July 17, 2019 meeting, the Board received notice that
23 the OCDE took the position that the Board did not have the authority to amend the budget without
24 another public meeting. Board members learned that Mijares, in contravention of his duties of
25 office and his position as Secretary to the Board, did not sign the Board-adopted budget, or file
26 the budget with the SPI. Mijares informed the Board for the first time at that meeting that because
27 the budget he proposed was amended at the June 26 meeting, the Board must post a new notice
28 regarding the adopted budget and have a new public hearing. Although it did not feel it was

1 necessary, the Board decided that it would hold a subsequent meeting to allay any potential CDE
2 concerns and to again approve its budget.

3 20. On July 17, 2019, Board Trustee Mari Barke also requested that the OCDE send
4 an electronic version of the budget that the Board approved. However, on July 19, 2019, Mijares
5 informed the Board that he would not agree to amend the budget. Instead, Mijares informed the
6 Board that he would not agree to amend the budget, and would not provide a modified budget
7 reflecting the Board's changes.

8 21. On August 1, 2019, at a special meeting, the Board held a lawful public hearing
9 and re-adopted the budget it had previously adopted at its June 26 meeting. The state-approved
10 budget form provides for the Board Secretary or the Board clerk to sign and certify the Board-
11 adopted budget. At the August 1 meeting, the Board appointed Trustee Lisa Sparks as the Board
12 clerk, pursuant to Education Code § 1040(a). In the interest of joint governance, special interim
13 Board counsel Gregory Rolen requested that Mijares sign the Board's adopted budget. Mijares
14 ignored and failed to respond to counsel's request, and so Trustee Sparks signed the budget in her
15 capacity as Board clerk.

16 **C. Mijares' Refusal To Submit The Budget**

17 22. Under California law, the Superintendent must submit to the SPI the Board-
18 approved budget. (Cal. Ed. Code § 14050; 5 Cal. Code Reg. § 17340.) The law does not allow
19 the Superintendent to exercise discretion in whether or not to submit a Board-adopted budget.
20 The same is true for the Superintendent's responsibility to sign the budget. Rather, it merely
21 imposes a ministerial administrative duty on the Superintendent to sign and submit the budget.

22 23. Mijares has not followed the law. He has not submitted the Board-adopted budget
23 to the SPI. Rather, instead of submitting the Board's adopted budget, he submitted his own
24 budget, which was never adopted by the Board as required by law. Given Mijares' refusal to sign
25 and submit the adopted budget, the Board had no choice but to submit its lawfully adopted budget
26 itself. The Board therefore took it upon itself to file its budget with the SPI with the signature of
27 the Board's nominated clerk, Lisa Sparks.

28 **D. The Superintendent Of Public Instruction's Improper Rejection Of The Board's**

1 **Adopted Budget**

2 24. After Trustee Sparks signed the Board's adopted budget, the Board submitted the
3 budget to the Superintendent Thurmond, and it did so on the state-approved form and in the state-
4 approved format. On information and belief, Thurmond failed to examine and review the budget
5 as he was required to do pursuant to Education Code § 1622. Instead, on August 30, 2019,
6 Thurmond purported to reject the Board's adopted and submitted budget on the basis that it was
7 not signed by Mijares, who is the Secretary of the Board, and that it was not physically submitted
8 by Mijares as county superintendent. This ignored the fact that the SPI's own state-approved
9 budget form provided for signature either by the Board's secretary or clerk. It also ignored the
10 fact that California law does not authorize the SPI to condition the discharge of his duties under
11 Education Code § 1622 to examine and approve county department budgets in this way.
12 Thurmond's failure to carry out his duties under Education Code § 1622 with respect to the
13 Board's budget, and his purported rejection of that budget because it was not signed and submitted
14 by Mijares, are unlawful.

15 25. Since the Thurmond's refusal to receive and examine the Board's budget, special
16 counsel for the Board Gregory Rolen has attempted to engage the CDE in conversation regarding
17 budget requirements, the SPI's duty to examine the Board-adopted budget, and possible solutions
18 going forward. In addition, the Board has attempted to compromise with Mijares and come to a
19 mutually agreeable budget. The Board's good faith attempts have not succeeded.

20 26. On November 11, 2019, Thurmond, through the CDE, initiated a committee
21 selection process for the state to intervene in the county budget development, as detailed under
22 Education Code section 1623.

23 27. Mijares' refusal to sign and submit the Board's adopted budget to the CDE and
24 SPI has and will caused the Board and the public significant harm. Should Mijares not so submit
25 the budget, the state and county will be forced to engage in a lengthy budget process mandated
26 by the CDE. In addition, should Thurmond continue to impose unlawful conditions on the
27 submission of the Board's budget and refuse to discharge his duties under Education Code § 1622,
28 the Board will be deprived of its statutory rights to exercise local control over the budget.

1 Morevoer, the CDE has informed the Board that, should the Board not secure a budget that is
2 signed and submitted by Mijares, the OCDE will be operate under its prior the 2018-2019 budget
3 until a new budget is approved by the SPI. The 2018-2019 budget, among other things, allows
4 for significantly less spending in the areas of books and supplies and certificated employees.
5 Accordingly, should the OCDE be forced to operate under that budget pending the CDE's lengthy
6 budgetary process, the public will be significantly harmed. Finally, Mijares' failure to sign and
7 submit the budget adopted by the Board also ultimately puts the OCDE's funding at risk.

8 **FIRST CAUSE OF ACTION**

9 **(Writ of Mandate – Code Civ. Proc. § 1085; Violation of Education Code section 14050**

10 **Against Respondent Al Mijares)**

11 28. Petitioner incorporates by reference paragraphs 1 through 16 as if fully set forth
12 herein.

13 29. Mijares has an affirmative legal duty to comply with the requirements of the
14 Education Code in submitting an annual budget for the OCDE. Mijares' legal obligation to file
15 the Board's budget is ministerial in duty – Mijares has no discretion to determine whether or not
16 the budget should be filed.

17 30. Education Code section 14050 mandates that a county superintendent of schools
18 submit a budget to the state Superintendent of Public Instruction for the succeeding fiscal year in
19 the form that the Superintendent of Public Instruction shall prescribe. The Education Code
20 provides no mechanism for the county superintendent to exercise discretion in deciding whether
21 or not to so submit the budget. The current budget form used by the SPI requires the signature of
22 either the county superintendent or the clerk of the board of education. The SPI has taken the
23 position, which the Board refutes, that the county superintendent must sign the budget. The
24 legislature through the Education Code explicitly gives the authority to adopt the budget to the
25 Board, not the Superintendent – a state agency may not subjugate that power.

26 31. Mijares has a clear, present, and ministerial duty to sign and submit the budget that
27 the Board adopted on June 26, 2019 and August 1, 2019.

28 32. Notwithstanding this legal duty, Mijares has refused to submit to the SPI a Board-

1 approved budget for the 2019-2020 fiscal year, on forms prescribed by the SPI, including his
2 signature. This conduct amounts to a failure to perform a ministerial duty.

3 33. Mijares is mandated to sign and submit a Board-adopted budget. The Board and
4 the public have a beneficial interest in the performance of that duty. Because Mijares did not sign
5 and submit the Board-adopted budget, the OCDE, including the Board, is now operating without
6 an approved budget, and the CDE has indicated that it will intervene. This will amount to a loss
7 of resources to the Board and to the public.

8 34. The Board has no plain, speedy, and/or adequate remedy in the ordinary course of
9 law.

10 **SECOND CAUSE OF ACTION**

11 **(Writ of Mandate – Code Civ. Proc. § 1085; Violation of Education Code section 1622**

12 **Against Respondent Tony Thurmond)**

13 35. Petitioner incorporates by reference paragraphs 1 through 34 as if fully set forth
14 herein.

15 36. Thurmond has an affirmative legal duty to comply with the requirements of the
16 Education Code in examining and approving the annual budget for the OCDE. Thurmond's legal
17 obligations are ministerial in duty – Thurmond must evaluate and approve or disapprove the
18 Board's budget based upon prescribed standards in the Education Code.

19 37. Education Code section 1622 mandates that: "The Superintendent shall examine
20 the budget to determine if it (A) complies with the standards and criteria adopted by the state
21 board pursuant to Section 33127 for application to final local educational agency budgets, (B)
22 allows the county office of education to meet its financial obligations during the fiscal year, and
23 (C) is consistent with a financial plan that will enable the county office of education to satisfy its
24 multiyear financial commitments. In addition, the Superintendent shall identify any technical
25 corrections to the budget that must be made. On or before September 15, the Superintendent
26 shall approve or disapprove the budget and, in the event of a disapproval, transmit to the county
27 office of education in writing his or her recommendations regarding revision of the budget and
28 the reasons for those recommendations." (Ed. Code § 1622, subd. (b)(1).) It also specifies that:

1 “For the 2014-15 fiscal year and each fiscal year thereafter, the Superintendent shall disapprove
2 a budget if any of the following occur: (A) The Superintendent has not approved a local control
3 and accountability plan or an annual update to the local control and accountability plan filed by a
4 county board of education pursuant to Section 52070.5 that is effective for the budget year. (B)
5 The Superintendent determines that the budget does not include the expenditures necessary to
6 implement the local control and accountability plan or an annual update to the local control and
7 accountability plan that is effective for that budget year.” (Ed. Code § 1622, subd. (b)(2).)

8 38. Thurmond has a clear, present, and mandatory duty to examine and approve or
9 disapprove the Board’s budget based upon the parameters specified by section 1622. Thurmond
10 is not authorized to review county board of education budgets under criteria that are not set forth
11 in section 1622, to transfer county board authority to adopt and submit annual budgets to the
12 county superintendent or another other person or agency, or to impose administrative or other
13 conditions on county boards for the submission of the annual budget that would dilute or transfer
14 the board’s sole and final authority under law to adopt and submit the annual budget.

15 39. Notwithstanding this legal duty, Thurmond has refused to examine and approve or
16 disapprove the Board’s budget pursuant to Education Code § 1622. Instead, Thurmond has
17 purported to reject the Board’s budget based upon a supposed lack of Mijares’ signature and
18 physical submission. This conduct amounts to a failure to perform a ministerial duty.

19 40. Thurmond is required to examine the Board’s budget. The Board and the public
20 have a beneficial interest in the SPI’s performance of that duty. Because Thurmond has not done
21 so, the OCDE, including the Board, is now operating without a state-approved budget, even
22 though the Board has adopted a budget for the 2019-2020 fiscal year, and even though Thurmond
23 has not cited to *any* of the reasons specified in Education Code § 1622 for the budget not having
24 been approved by him. Thurmond’s unlawful failure to discharge his duties under Education
25 Code § 1622 has caused, and will continue to cause, a loss of resources to the Department and to
26 the public, and it threatens unlawfully to restructure the budgetary authority and responsibilities
27 of the Board, by transferring that authority in part to the Superintendent, and improperly creating
28 a governing structure in which the Board and Superintendent must jointly co-approve the

1 Department's annual budget. Such a structure is unlawful, as authority for adoption and approval
2 of the budget under California law is exclusively the Board's.

3 41. The Board has no plain, speedy, and/or adequate remedy in the ordinary course of
4 law.

5 **THIRD CAUSE OF ACTION**

6 **(Injunctive Relief –Code of Civil Procedure Sections 526, 527 and Civil Code Section 3422**

7 **Against Respondent Al Mijares)**

8 42. Petitioner incorporates by reference paragraphs 1 through 41 as if fully set forth
9 herein.

10 43. Mijares has refused to sign and submit the Board-adopted budget for the OCDE
11 for the 2019-2020 fiscal year, in violation of his duties under the Education Code. The Board is
12 informed and believes that Mijares intends to and will continue to refuse to sign and submit the
13 Board's lawfully adopted budget.

14 44. A preliminary and permanent injunction to enjoin Mijares from interfering with
15 the Board's submission of its lawfully adopted budget to the SPI and CDE is necessary to
16 prevent the continued interference with and violation of the rights and responsibilities of the
17 Board and the public.

18 45. The Board has no adequate remedy at law to remedy this violation, and any
19 pecuniary compensation would be inadequate. The Board is therefore entitled to injunctive
20 relief pursuant to Code of Civil Procedure sections 526 and 527 and Civil Code section 3422.

21 46. Unless the Court enjoins Mijares's conduct, the Board will be irreparably injured
22 and damaged, in that it and the OCDE will be deprived of a lawful budget for the 2019-2020 fiscal
23 year.

24 **FOURTH CAUSE OF ACTION**

25 **(Injunctive Relief –Code of Civil Procedure Sections 526, 527 and Civil Code Section 3422**

26 **Against Respondent Tony Thurmond)**

27 47. Petitioner incorporates by reference paragraphs 1 through 46 as if fully set forth
28 herein.

48. Thurmond has refused to examine and approve or disapprove the Board-adopted budget for the OCDE for the 2019-2020 fiscal year, in violation of his duties under the Education Code. The Board is informed and believes that Thurmond intends to and will continue to refuse to do so.

49. A preliminary and permanent injunction to enjoin Thurmond from interfering with the Board's approval of its lawfully adopted budget is necessary to prevent the continued interference with and violation of the rights and responsibilities of the Board and the public.

50. The Board has no adequate remedy at law to remedy this violation, and any pecuniary compensation would be inadequate. The Board is therefore entitled to injunctive relief pursuant to Code of Civil Procedure sections 526 and 527 and Civil Code section 3422.

51. Unless the Court enjoins Thurmond's conduct, the Board will be irreparably injured and damaged, in that it and the OCDE will be deprived of a lawful budget for the 2019-2020 fiscal year.

FIFTH CAUSE OF ACTION

(Declaratory Relief –Code of Civil Procedure Section 1060 Against Al Mijares)

52. Petitioner re-alleges and incorporates by reference as though fully set forth herein the allegations of paragraphs 1 through 51 above.

53. An actual controversy has arisen and now exists between and among the Board and Mijares, in that the Board contends that it has lawfully adopted a budget and that Mijares must sign and submit that budget, and Mijares disputes his obligation to do so.

54. The Board therefore seeks judicial determination of the rights and duties of the parties under the Education Code, particularly section 14050, and a declaration that California law requires that Mijares must sign and submit to the SPI the budget which the Board has adopted.

SIXTH CAUSE OF ACTION

**(Declaratory Relief –Code of Civil Procedure Section 1060 Against Tony
Thurmond)**

55. Petitioner re-alleges and incorporates by reference as though fully set forth herein the allegations of paragraphs 1 through 54 above.

56. An actual controversy has arisen and now exists between and among the Board and Thurmond, in that the Board contends that it has lawfully adopted a budget and that Thurmond must examine and approve or disapprove the budget, and Thurmond disputes his obligation to do so.

57. The Board therefore seeks judicial determination of the rights and duties of the parties under the Education Code, particularly section 1622, and a declaration that California law requires that Thurmond must examine and approve or disapprove the budget which the Board has adopted.

PRAYER FOR RELIEF

WHEREFORE, Petitioner prays as follows:

1. On the First Cause of Action, for a Writ of Mandate directing Respondent Mijares to Sign and Submit the budget which the Board adopted on June 26, 2019 and August 1, 2019 or in the alternative to show cause before this Court at a specified time and place why this relief should not be granted.

2. On the Second Cause of Action, for a Writ of Mandate directing Respondent Thurmond to examine and approve or disapprove based on the factors listed in Education Code section 1622 the budget which the Board adopted on June 26, 2019 and August 1, 2019 or in the alternative to show cause before this Court at a specified time and place why this relief should not be granted.

3. On the Third Cause of Action, for preliminary and permanent injunctive relief to preclude Respondent Mijares from interfering with the submission of the Board's adopted budget to the California Superintendent of Public Instruction.

4. On the Fourth Cause of Action, for preliminary and permanent injunctive relief to preclude Respondent Thurmond from interfering with the examination and approval or disapproval of the Board's adopted budget based on the factors listed in Education Code section 1622.

5. On the Fifth Cause of Action, for a declaratory judgment declaring that

Respondent Mijares must sign and submit to the California Superintendent of Public Instruction the budget which the Board has adopted.

6. On the Sixth Cause of Action, for a declaratory judgment declaring that Respondent Thurmond must examine and approve or disapprove based on the factors listed in Education Code section 1622 the budget which the Board has adopted.

7. For a Temporary Restraining Order and preliminary and permanent injunctive relief requiring Respondent Mijares to sign and submit the Board's adopted budget to the California Superintendent of Public Instruction.

8. For a Temporary Restraining Order and preliminary and permanent injunctive relief requiring Respondent Thurmond to examine and approve or disapprove based on the factors listed in Education Code section 1622 the budget which the Board has adopted.

5. For reasonable attorneys' fees and costs of suit herein.

5. For such other relief as the court may deem just and proper.

DATED: November 15, 2019

By: EPSTEIN BECKER & GREEN, P.C.

Jonathan Brenner
Kristin M. Halsing
Attorneys for Plaintiff/Petitioner
ORANGE COUNTY BOARD OF
EDUCATION

Jonathan Brenner (SBN 162366)
Kristin M. Halsing (SBN 318602)
EPSTEIN BECKER & GREEN, P.C.
1925 Century Park East, Suite 500
Los Angeles, CA 90067
Telephone: 310.556.8861
Facsimile: 310.553.2165
jbrenner@ebglaw.com
khalsing@ebglaw.com

Attorneys for Plaintiff
ORANGE COUNTY BOARD OF
EDUCATION

ELECTRONICALLY FILED
Superior Court of California,
County of Orange

10/04/2018 at 03:56:23 PM
Clerk of the Superior Court
By Mary M Johnson, Deputy Clerk

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF ORANGE**

ORANGE COUNTY BOARD OF
EDUCATION,

Plaintiff,

v.

AL MIJARES, in his official capacity as
Superintendent of Schools, and DOES 1
through 10, inclusive,

Defendants.

Case No.: 30-2018-01023385-CU-MC-CJC

Judge Melissa R. McCormick

**COMPLAINT FOR DECLARATORY
RELIEF (CODE CIV. PROC. § 1060) AND
INJUNCTIVE RELIEF (CODE CIV.
PROC. §§ 526 AND 527)**

Plaintiff Orange County Board of Education (the "Board" or "Plaintiff") alleges against Defendant Al Mijares, in his official capacity as Orange County Superintendent of Schools ("Mijares," "The Superintendent," or "Defendant"), as follows:

INTRODUCTION

1. By this action, the Board seeks to remedy Superintendent Mijares' overt violation of California law and unfortunate disregard of fundamental notions of shared governance between the Board and Superintendent, as reflected and required by the State of California Education Code. The Board also seeks through this action to affirm and uphold the fundamental right of a client to select and approve its own legal counsel, a right which Mijares has attempted to deny to the Board.

2. The Board and Mijares are required under California law to appoint the same legal counsel. (Cal. Ed. Code § 35041.5.) However, in contravention of that requirement and of his own previous representations to the Board, Mijares purported to appoint and hire a new General Counsel for both himself and the Board. Mijares did so without the Board's approval, and without properly vetting and taking into consideration a significant potential conflict of interest issue that Mijares' selected individual had with respect to the Board.

3. After this unlawful unilateral action, Mijares has repeatedly attempted to force the Board to use the General Counsel that he appointed, including by interfering with the Board's efforts to contract with outside counsel in order to obtain trustworthy legal advice free from confidentiality and conflict of interest concerns. These efforts have included threatening outside lawyers with reprisals such as nonpayment of bills if they commence work for the Board, refusing to provide counsel with necessary records and information pertaining to matters coming before the Board and requiring Board action, and making baseless assertions of the confidentiality of information and "gifts of public funds" to justify such conduct.

4. Despite the Board's request that Mijares remedy his violation of California law and engage in a mutual process of selecting and appointing a General Counsel as provided by Section 35041.5 of the California Education Code, Mijares has refused to do so and has instead insisted that he alone has the power to appoint the General Counsel that will advise the Board and Superintendent, which has made this legal action necessary. Given these blatantly unlawful acts, the Board requests that the Court enjoin Mijares' actions and declare the Board and Mijares' respective rights under Education Code sections 35041.5 and 1042.

JURISDICTION AND VENUE

5. Venue is proper in this Court pursuant to Code of Civil Procedure section 395(a), because all of Plaintiff's claims arose as a result of the acts or omissions of Defendant, who works, resides, or conducts business in the County of Orange.

THE PARTIES

6. Plaintiff Orange County Board of Education is, and at all times mentioned herein was, a public entity duly existing under and by virtue of the laws of the State of California and

1 operating as a County Board of Education providing educational services in the County of
2 Orange.

3 7. Defendant Al Mijares, in his official capacity as Orange County Superintendent of
4 Schools is, and at all times mentioned here was, an individual working as Superintendent of
5 Schools in the County of Orange.

6 **GENERAL ALLEGATIONS**

7 **A. Mijares' Unlawful Unilateral Appointment of a General Counsel in Violation of**
8 **Education Code § 35041.5**

9 8. The California Education Code authorizes county boards of education and county
10 superintendents to appoint a legal counsel. (Cal. Ed. Code § 35041.5.) A board of education and
11 superintendent from the same county must appoint the same legal counsel. *Id.*

12 9. In 2017 or early 2018, the current General Counsel for the Board and the
13 Superintendent, Ronald Wenkart, advised Mijares and the Board that he would be retiring and
14 leaving the General Counsel position in or around July of 2018. This necessitated some planning
15 and a process for a search for a new General Counsel.

16 10. At a meeting of the Board on April 11, 2018, Mijares and the Board discussed the
17 process for finding a new General Counsel. Ken Williams, then a Trustee (and now the President)
18 of the Board, made his concerns clear that more than just the Board's Executive Committee should
19 be involved, and that the Board itself should have a "say-so in the selection of Legal Counsel."
20 Mijares expressed his hope and represented that the process of selection would involve unanimity
21 between the Superintendent and the Board. Later, on May 30, 2018, the Associate Superintendent
22 confirmed to Mr. Williams her understanding that the "full Board" would discuss the selection of
23 the General Counsel.

24 11. Despite these assurances, on June 5, 2018, the Superintendent, through the Orange
25 County Department of Education, offered Jeffrey Riel the position of General Counsel. Mijares
26 did so without the Board's discussion, consideration, or approval of Mr. Riel. At the time, Mr.
27 Riel was in-house counsel to the Anaheim Union High School District ("AUHSD"). On June 15,
28 2018, again without Board action approving the appointment of Mr. Riel, the Superintendent's

1 office sent a notice announcing the purported selection of Jeffrey Riel as General Counsel.

2 12. In addition to this action taken without Board approval, it also appeared that
3 Mijares made the appointment without proper vetting and consideration of potential conflict of
4 interest issues for Mr. Riel. At the time of his hire by Mijares, Mr. Riel was in-house counsel to
5 the AUHSD, which was then (and still currently is) engaged in litigation against the Board and
6 the Orange County Department of Education. The Board therefore had (and still has) serious
7 concerns regarding actual and potential conflicts of interest relating to the AHUSD litigation.

8 13. On information and belief, a number of candidates who were well-qualified and
9 did not present such conflict of interest issues applied and were considered by Mijares for the
10 open General Counsel position.

11 14. On September 19, 2018, counsel for the Board sent a letter to counsel for Mijares,
12 detailing the Board's position and requesting that Mijares remedy his violation of California law
13 in regard to the appointment of the General Counsel. As of the filing of this action, Mijares has
14 failed to take action on the Board's request.

15 **B. Mijares' Unlawful Interference with the Board's Retention of Legal Counsel**

16 15. In an effort to receive trusted legal advice free from potential conflicts of interest,
17 Mr. Williams undertook in July and August of 2018 to identify outside counsel to provide special
18 legal services to the Board. The Board is expressly authorized by Education Code § 1042(d) to
19 retain outside legal counsel and other service providers. Mr. Williams contacted a trusted and
20 capable education attorney who had previously worked with the Board and the Orange County
21 Department of Education, and the Board planned to consider, discuss, and vote on the retention
22 of that counsel at its August 7, 2018 meeting.

23 16. Unfortunately, in the lead up to the August 7, 2018 meeting, both Board members
24 and the outside lawyer were contacted by Mijares, who informed them, among other things, that
25 he would not pay any of the Board's counsel's bills for her services to the Board. On information
26 and belief, Mijares, directly or indirectly through staff at the Office of the Superintendent,
27 threatened or suggested other reprisals if the lawyer (who along with her firm is located and
28 practices in Orange County) commenced any legal work for the Board. Shortly before the Board's

1 August 7, 2018 meeting, the outside lawyer advised Dr. Williams that she and her firm were
2 withdrawing from being considered for retention by the Board.

3 17. In August and September of 2018, Mr. Williams contacted another outside and
4 experienced education lawyer (this time a lawyer who was not located and practicing in Orange
5 County) to provide legal services to the Board. Mijares again contacted the Board and this outside
6 lawyer (and the managing partner of the outside lawyer's law firm) and again threatened to
7 withhold payment for services rendered by the lawyer to the Board. The Board voted to retain
8 this lawyer at its September 12, 2018 meeting, and the lawyer has provided valuable legal counsel
9 to the Board.

10 18. Since the September 12, 2018 meeting, Mijares has continued to attempt to
11 obstruct the Board's right to work with its retained outside legal counsel. Mijares has asserted
12 that he will not allow the Department of Education to pay any counsel's bills. In addition, on or
13 around September 27, 2018, Mijares informed the Board that he had directed his staff to refrain
14 from supplying counsel with information and records pertaining to matters pending before the
15 Board.

16 **FIRST CAUSE OF ACTION**

17 **(Injunctive Relief –Code of Civil Procedure Sections 526 and 527)**

18 19. Plaintiff incorporates by reference paragraphs 1 through 18 as if fully set forth
19 herein.

20 20. Mijares has unilaterally purported to appoint Mr. Riel as General Counsel for the
21 Board and Mijares, in violation of Education Code section 35041.5. Mijares continues to employ
22 Mr. Riel despite continued notice of this violation of the law and refuses to retain a General
23 Counsel mutually appointed by both the Superintendent and the Board. The Board is informed
24 and believes that Mijares intends to and will continue this unlawful practice unless this Court
25 enjoins him from doing so.

26 21. A preliminary and permanent injunction to enjoin Mijares from continuing to
27 purportedly employ Mr. Riel on behalf of himself and the Board is necessary to prevent the
28 continued interference with and violation of the Board's rights under California law, including

1 but not limited to the Education Code.

2 22. The Board has no adequate remedy at law to remedy this violation, and any
3 pecuniary compensation would be inadequate. The Board is therefore entitled to injunctive relief
4 pursuant to Code of Civil Procedure sections 526 and 527.

5 23. Unless the Court enjoins Mijares' conduct, the Board will be irreparably injured
6 and damaged, in that it will either need to continuously contract with outside counsel or work
7 with an in-house counsel with conflicts of interest and which it did not select and appoint, and it
8 will continue to suffer from a derogation of its authority and right under the California Education
9 Code to appoint its General Counsel mutually with the Superintendent.

10 **SECOND CAUSE OF ACTION**

11 **(Injunctive Relief –Code of Civil Procedure Sections 526 and 527)**

12 24. Plaintiff incorporates by reference paragraphs 1 through 23 as if fully set forth
13 herein.

14 25. Despite the Board's lawful contracting with outside counsel in accordance with
15 the Education Code section 1042(d), Mijares has violated California law by interfering with the
16 Board's receipt of legal advice and counsel from its outside attorney by, for example, refusing
17 to pay counsel's legal fees and refusing to provide counsel with necessary records and
18 information. The Board is informed and believes that Mijares intends to and will continue this
19 unlawful practice unless this court enjoins him from doing so.

20 26. A preliminary and permanent injunction to enjoin Mijares from interfering with
21 the Board's lawful contract with its retained counsel and his law firm is necessary to prevent the
22 continued interference with and violation of the Board's rights under California law, including
23 but not limited to California Education Code section 1042(d).

24 27. The Board has no adequate remedy at law to remedy this violation, and any
25 pecuniary compensation would be inadequate. The Board is therefore entitled to injunctive
26 relief pursuant to Code of Civil Procedure sections 526 and 527.

27 28. Unless the Court enjoins Mijares' conduct, the Board will be irreparably injured
28 and damaged, in that it will be deprived of the right to receive adequate and accurate legal

1 advice from its counsel of choice, and it will continue to suffer a derogation of its authority and
2 right to retain legal counsel under California law.

3 **THIRD CAUSE OF ACTION**

4 **(Declaratory Relief –Code of Civil Procedure Section 1060)**

5 29. Plaintiff re-alleges and incorporates by reference as though fully set forth herein
6 the allegations of paragraphs 1 through 28 above.

7 30. An actual controversy has arisen and now exists between and among the Board
8 and Mijares, in that the Board contends that it has the right and authority under California
9 Education Code section 35041.5 to appoint its General Counsel, and Mijares contends that he has
10 the sole and exclusive right to do so. Mijares also contends that the Board must work with and
11 obtain legal counsel from his selected and appointed General Counsel, and the Board disputes
12 this position.

13 31. The Board therefore seeks judicial determination of the rights and duties of the
14 parties under Education Code section 35041.5, and a declaration that, under that statute, Mijares'
15 purported appointment of Mr. Riel is invalid and void, and that California law requires that the
16 General Counsel must be appointed jointly by the Board and the Superintendent.

17 **FOURTH CAUSE OF ACTION**

18 **(Declaratory Relief –Code of Civil Procedure Section 1060)**

19 32. Plaintiff re-alleges and incorporates by reference as though fully set forth herein
20 the allegations of paragraphs 1 through 31 above.

21 33. An actual controversy has arisen and now exists between and among the Board
22 and Mijares, in that the Board contends that Mijares has violated and is continuing to violate
23 Education Code section 1042(d) by interfering with the Board's contract and relationship with
24 its lawfully retained outside counsel by, among other things, threatening not to pay, and
25 refusing to pay, counsel's fees for services rendered and refusing to provide counsel with
26 information and records necessary for him to give accurate and thorough legal advice and
27 counsel to the Board regarding matters requiring Board action. In so doing, Mijares is
28 preventing the Board from contracting with counsel for legal services, and from "pay[ing] from

1 any available funds the compensation that it deems proper for the services rendered,” as
2 explicitly allowed by California Education Code section 1042. Mijares is also interfering with
3 the Board’s ability to discharge its responsibilities and serve the public.

4 34. The Board therefore seeks judicial determination of the rights and duties of the
5 parties under Education Code section 1042, and a declaration that, under California law, the
6 Superintendent is required process payment of the Board’s counsel’s fees for services retained
7 by and rendered to the Board and must refrain from obstructing the Board’s right to effectively
8 contract with and be advised by counsel.

9 **PRAYER FOR RELIEF**

10 WHEREFORE, Plaintiff prays as follows:

11 1. On the First Cause of Action, for a preliminary and permanent injunction to
12 preclude Defendant from continuing to violate California law by purporting to appoint the
13 General Counsel to the Board and the Superintendent unilaterally, and to preclude Defendant
14 from taking further action in violation of law in this regard.

15 2. On the Second Cause of Action, for a preliminary and permanent injunction to
16 mandate that Defendant process payments to the Board’s counsel for services rendered, provide
17 necessary information and records to the Board’s counsel, and refrain from interfering with the
18 Board’s retention and receipt of legal advice from its counsel.

19 3. On the Third Cause of Action, for a declaration that Defendant’s purported
20 appointment of Mr. Riel is invalid and void, and that California law requires that the General
21 Counsel must be appointed jointly by the Board and the Superintendent.


22 5. On the Fourth Cause of Action, for a declaration that, under California law,
23 Defendant is required to process payment of Plaintiff’s counsel’s fees for services retained by
24 and rendered to Plaintiff and must refrain from obstructing Plaintiff’s right to effectively contract
25 with and be advised by counsel.

26 6. For reasonable attorneys’ fees and costs of suit herein.

27 7. For such other relief as the court may deem just and proper.
28

1 DATED: October 4, 2018

2 By: EPSTEIN BECKER & GREEN, P.C.

3 
4 Jonathan Brenner
5 Kristin M. Halsing
6 Attorneys for Plaintiff
7 ORANGE COUNTY BOARD OF
8 EDUCATION
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

118

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: January 2, 2020
TO: Nina Boyd, Associate Superintendent
FROM: Mari Barke, Board President
SUBJECT: Board meeting start time

RECOMMENDATION:

Approval of moving board meeting start time to late afternoon or early evening the first Wednesday of the month.

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

DATE: January 2, 2020
TO: Nina Boyd, Associate Superintendent
FROM: Mari Barke, Board President
SUBJECT: Resolution #01-20

RECOMMENDATION:

Resolution - Excess Property Tax for County Offices of Education (Education Code 2578)

ORANGE COUNTY BOARD OF EDUCATION RESOLUTION
TERMINATION of LOCAL PROPERTY TAX REVENUE TRANSFER TO STATE GENERAL FUND
aka
THE 2013-14 TRIAL COURT OFFSET

WHEREAS, because of the 2007 nationwide economic collapse, current state laws require that any excess property tax revenue in certain counties in California be taken from the budgets of the respective county offices of education (COE), and transferred to the state's General Fund to offset state funding for trial courts (the "Trial Court Offset"); and

WHEREAS, property taxes collected in certain COEs that are above Local Control Funding Formula (LCFF) allotments are transferred from county education budgets to the state trial court system at the direction of the Department of Finance and the State Controller's Office the year after the taxes are collected; and

WHEREAS, prior to the Trial Court Offset and the 2010 passage of Proposition 22, the Education Code restricted the use by COEs of these funds, causing a deleterious impact for many county programs as COEs provide vital educational services to the state's most vulnerable student populations, including special education pupils, incarcerated youth, foster and homeless youth, high poverty preschool children, expelled youth and English learners; and

WHEREAS, since the Trial Court Offset, the number of affected counties has grown from six (6) to eleven (11), and will likely increase to include more COEs as county property tax revenues continue to increase in the future; and

WHEREAS, the Orange County office of education is one of the eleven affected counties; and

WHEREAS, as a result of the implementation of the Local Control Funding Formula (LCFF), the eleven COEs are also effectively flat funded, i.e. in future years our COEs will receive no additional revenue, even as the costs and demands for the services we provide our students continue to increase, and, furthermore, because COEs lack the authority to levy local school bonds for classroom and facility needs, there exists an incredible and growing pressure on our stagnant general funds as we try to maintain an aging and deteriorating facilities inventory; and

WHEREAS, consistent with the Governor's budget proposal in January 2019, which sought to reverse many of the "budget gimmicks" implemented during the last decade to help the state navigate the climb out of the Great Recession, the redirection of local education property tax revenues back to COEs would help eliminate the negative impact on their ability to equitably serve all students;

NOW, THEREFORE, BE IT RESOLVED THAT the Orange County Board of Education hereby urges Governor Newsom to include in his January 2020 Budget a proposal to reverse this redirection of education property tax revenues and to provide COEs with the authority to spend those local funds for increasingly essential student services.

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA, COUNTY OF ORANGE

I, **Mari Barke**, President of the Board of Education of Orange County, California, hereby certify that the foregoing Resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the eighth day of January 2020 and passed by a vote of _____.

IN WITNESS THEREOF, I have hereunto set my hand and seal this eighth day of January 2020.

Mari Barke, Board President
Orange County Board of Education

ORANGE COUNTY BOARD OF EDUCATION RESOLUTION
TERMINATION of LOCAL PROPERTY TAX REVENUE TRANSFER TO STATE GENERAL FUND
aka
THE 2013-14 TRIAL COURT OFFSET

**THIS PAGE LEFT
BLANK**

ORANGE COUNTY BOARD OF EDUCATION RESOLUTION
TERMINATION of LOCAL PROPERTY TAX REVENUE TRANSFER TO STATE GENERAL FUND
aka
THE 2013-14 TRIAL COURT OFFSET

Back up Board Material

Copies of this resolution to be sent to:

Ann O' Leary - *Chief of Staff, Office of Governor Gavin Newsom*
Ana Matosantos - *Cabinet Secretary, Office of Governor Gavin Newsom*
Keely Bosler - *Director, Department of Finance*
Jaime Callahan - *Deputy Cabinet Secretary, Office of Governor Newsom*
Jennifer Johnson - *Deputy Legislative Secretary, Office of Governor Newsom*
Jeff Bell - *Budget Program Manager, Department of Finance*
Karen Stapf-Walters - *Executive Director, State Board of Education*

Background: "Excess Property Tax" County Offices of Education

The primary funding sources for COEs is the LCFF. Each COE's annual LCFF allotment is determined by a formula. A COE's annual LCFF entitlement is funded first with local property tax revenue, with the remainder covered by state Proposition 98 General Fund (GF).

Some COEs do not receive state Prop 98 GF dollars for LCFF because local property tax revenues fund their LCFF entitlement. In fact, in these counties there is more property tax revenue than the LCFF allotment. The state unfortunately refers to this as "excess property tax."

Similarly, some school districts receive property tax revenues beyond their LCFF entitlements and, unlike COEs, are allowed to retain and spend "excess property taxes" for district GF use. These excess property tax school districts are more commonly referred to as "basic aid" school districts.

It is important to acknowledge that property tax revenue must remain within the county where it was collected and must be used exclusively by local governmental entities, such as county and city governments, school districts, COEs, community college districts and special districts. Property tax revenue is distributed by the county treasurer to those various local governmental entities. Notably, article XIII, section 24, subdivision (b) of the California Constitution, as amended in 2010 by the passage of Proposition 22, limits the power of the Legislature: "The Legislature may not reallocate, transfer, borrow, appropriate, restrict the use of or otherwise use the proceeds of any tax imposed or levied by a local government."

Nonetheless, since the 2013-14 trial court offset began, the law has required ALL "excess property tax" revenue that would have accrued to COEs to be transferred to the State Controller's Office to offset General Fund costs of trial courts. (See Senate Floor Analysis of SB 859 (07/14/14).) This transfer occurs at the direction of the Department of Finance and the State Controller the year after the taxes are collected. The Legislative Analysts' Office (LAO) projects the total excess county property tax will grow to over \$100 million by 2020-21.

This offset has a growing negative impact on the affected COEs and the school districts they serve. Vital programs and services for the state's most at-risk students offered by the affected COEs are under significant financial strain, including early childhood education, special education, data governance, alternative education, foster and homeless youth services, and coordination of behavioral health services.

ORANGE COUNTY BOARD OF EDUCATION RESOLUTION
TERMINATION of LOCAL PROPERTY TAX REVENUE TRANSFER TO STATE GENERAL FUND
aka
THE 2013-14 TRIAL COURT OFFSET

Students in school districts within these counties are impacted by increased fees (charged to the districts) for essential COE programs and services, if they are not scaled-back or shuttered. The inability to use funds raised by local taxpayers for the intended purposes has contributed negatively and perpetuated inequities across school districts.

To date in 2020 there are eleven (11) “excess property taxed” COEs. They are :

Marin	Placer	San Mateo
Monterey	Riverside	Santa Barbara
Napa	San Diego	Santa Clara
Orange	San Luis Obispo	

Effect of this proposal

While this shift allows the state to offset General Fund costs of providing trial court services, it does so by using dollars intended for county education programs and schools. The EC believes this is inappropriate and changes in the state Budget adoption process will allow funds to serve students, and return to funding those court costs through the State General Fund.



ORANGE COUNTY BOARD OF EDUCATION

REBECCA "BECKIE" GOMEZ, DISTRICT 1
MARI BARKE, DISTRICT 2
KEN L. WILLIAMS, D.O., DISTRICT 3

JOHN "JACK" BEDELL, Ph.D., DISTRICT 4
LISA SPARKS, Ph.D., DISTRICT 5
AL MIJARES, Ph.D., SECRETARY

January 8, 2020

The Honorable Gavin Newsom
Governor of the State of California
State Capitol Building
Sacramento, CA 95814

Re: County School Funding Budget / 2013-14 Trial Court Offset

Dear Governor Newsom:

As elected members of the County Board of Education in the eleven affected counties, we write to urge you to undo a redirection of local property tax revenues that were originally intended for county schools. This redirection was implemented to mediate effects of the Great Recession impacting non-education portions of the budget.

In 2014, Governor Brown and the Legislature changed the Educate Code to redirect millions in county property tax revenues away from several county offices of education (COEs) to the General Fund to pay for trial courts. (See Education Code section 2578(c) (mandating that local taxes be transferred to the State Controller to "offset state costs of providing trial court services and costs"). This redirection, known as the 2013-14 Trial Court Offset, was intended to "do no harm" in that it helped to fund the trial court system by using certain local property tax funds that, due to a technicality, were not allowed to be used to serve students, while at the same time freeing up state General Fund that was in short supply due to the recession. At the time, this redirection affected six counties.

Prior to the 2013-14 Trial Court Offset, the Education Code had restricted the use by our COEs of these funds, but we were authorized each year to spend the interest we earned on those funds on student services. Losing this funding was a significant loss for many county programs. As you likely know, COEs provide vital educational services to the state's most vulnerable student populations, including special education pupils, incarcerated youth, foster and homeless youth, high poverty preschool children, expelled youth and English learners. Since the 2013-14 redirection, the number of affected counties has grown from six to eleven counties, and will likely grow to include more COEs as county property tax revenues continue to increase in the future.

As a result of the implementation of the Local Control Funding Formula (LCFF), our eleven COEs are also effectively flat funded, meaning that for many budget years in the future our COEs will receive no additional revenue, even as the costs and demands for the services we provide our students continue to increase. Additionally, COEs lack the authority to levy local

school bonds for classroom and facility needs; this puts an incredible and growing pressure on our stagnant general funds as we try to maintain an aging and deteriorating facilities inventory.

For these reasons, we urge you to include in your January 2020 Budget a proposal to both reverse this redirection of education property tax revenues and to provide COEs with the authority to spend those local funds for increasingly essential student services. This proposal would reestablish the purpose for which those tax dollars were originally intended.

We applaud your proposal in the January 2019 Budget to roll back many of the “budget gimmicks” implemented during the late 2000s and early 2010s to help the state navigate the climb out of the Great Recession. We think undoing this redirection of local education property tax revenues fits with that intent, and we hope you will support eliminating the impact this has had on our ability to equitably serve all students.

Please contact any of us if we can provide any additional information. You or your staff can also contact Cathy McBride with Capitol Advisors Group at Cathy@capitoladvisors.org, or (916) 557-9745.

Thank you for your consideration.

Sincerely,

Mari Barke, Board President

Ken L. Williams, D.O., Board Vice President

Rebecca Gomez, Board Member

John W. Bedell, Ph.D., Board Member

Lisa Sparks, Ph.D., Board Member

cc: Ann O’ Leary - Chief of Staff, Office of Governor Gavin Newsom
Ana Matosantos - Cabinet Secretary, Office of Governor Gavin Newsom
Keely Bosler - Director, Department of Finance
Jaime Callahan - Deputy Cabinet Secretary, Office of Governor Newsom
Jennifer Johnson - Deputy Legislative Secretary, Office of Governor Newsom
Jeff Bell - Budget Program Manager, Department of Finance
Karen Stapf-Walters - Executive Director, State Board of Education

Background: “Excess Property Tax” County Offices of Education

The primary funding sources for COEs is the LCFF. Each COE’s annual LCFF allotment is determined by a formula. A COE’s annual LCFF entitlement is funded first with local property tax revenue, with the remainder covered by state Proposition 98 General Fund (GF). Some COEs do not receive state Prop 98 GF dollars for LCFF because local property tax revenues fund their LCFF entitlement. In fact, in these counties there is more property tax revenue than the LCFF allotment. The state unfortunately refers to this as “excess property tax.” Similarly, some school districts receive property tax revenues beyond their LCFF entitlements and, unlike COEs, are allowed to retain and spend “excess property taxes” for district GF use. These excess property tax school districts are more commonly referred to as “basic aid” school districts.

It is important to acknowledge that property tax revenue must remain within the county where it was collected and must be used exclusively by local governmental entities, such as county and city governments, school districts, COEs, community college districts and special districts. Property tax revenue is distributed by the county treasurer to those various local governmental entities. **Notably, article XIII, section 24, subdivision (b) of the California Constitution, as amended in 2010 by the passage of Proposition 22, limits the power of the Legislature: “The Legislature may not reallocate, transfer, borrow, appropriate, restrict the use of or otherwise use the proceeds of any tax imposed or levied by a local government.”**

Nonetheless, since the 2013-14 trial court offset, the law has required ALL “excess property tax” revenue that would have accrued to COEs to be transferred to the State Controller’s Office to offset General Fund costs of trial courts. (See Senate Floor Analysis of SB 859 (07/14/14).) This transfer occurs at the direction of the Department of Finance and the State Controller the year after the taxes are collected. The Legislative Analysts’ Office (LAO) projects the total excess county property tax will grow to over \$100 million by 2020-21.

This offset has a growing negative impact on the affected COEs and the school districts they serve. Vital programs and services for the state’s most at-risk students offered by the affected COEs are under significant financial strain, including early childhood education, special education, data governance, alternative education, foster and homeless youth services, and coordination of behavioral health services. Students in school districts within these counties are impacted by increased fees (charged to the districts) for essential COE programs and services, if they are not scaled-back or shuttered. The inability to use funds raised by local taxpayers for the intended purposes has contributed negatively and perpetuated inequities across school districts.

To date in 2019 there are eleven “excess property tax” COEs, including:

- | | | |
|-------------|--------------------|-------------------|
| 1) Marin | 5) Placer | 9) San Mateo |
| 2) Monterey | 6) Riverside | 10) Santa Barbara |
| 3) Napa | 7) San Diego | 11) Santa Clara |
| 4) Orange | 8) San Luis Obispo | |

Our Proposal

While this shift allows the state to offset General Fund costs of providing trial court services, it does so by using dollars intended for county education programs and schools. We think this is inappropriate and we strongly encourage you to return the funds to COEs, allow them to use those funds to serve students, and return to funding those court costs through the State GF (anticipated to cost approximately \$90 million in 2020-21). We look forward to the opportunity to discuss this issue.

MB

ORANGE COUNTY BOARD OF EDUCATION

BOARD AGENDA ITEM

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

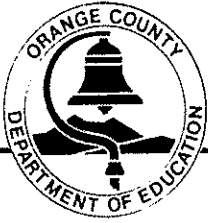
As required by Education Code Section 1240 (j) county offices of education are required to submit to the Superintendent of Public Instruction a First Period Interim Report, Second Period Interim Report, and Annual Report of the county office's financial status.

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

RECOMMENDATION:

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

RH:sh



MEMO

ORANGE COUNTY DEPARTMENT OF EDUCATION

Date: January 2, 2020

To: Nina Boyd, Associate Superintendent, Governance, Leadership and Community Partnerships

From: Renee Hendrick, Associate Superintendent, Administrative Services

Subject: Revised Information for the First Interim Budget

Based on the 2019-20 budget approval from the State Superintendent of Public Instruction we have revised any applicable reports to show the variance with the Adopted Budget for 2019-20.

- The Assumptions now show the variance between the July 26, 2019 budget as presented to the Board of Education (column (A) and (B)) and First Interim Projections (column (D) Projected Year Totals).
- Revised Form 01
- Revised Variance analysis

The budget summary already details the \$22, 668,298 of increased revenue and \$17,608,829 of added expenditures that have occurred since the budget was presented in June 2019. The budget summary and other reports are not affected by the changes above so they have not been revised.

ORANGE COUNTY DEPARTMENT OF EDUCATION
2019-20 First Interim Budget-Revised 01-02-2020
January 8, 2020

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Decreased by a net of (\$2,868,632) due to the following:</p> <ul style="list-style-type: none"> • (\$4,948,607) decrease for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200. • \$1,206,902 increase due to the AB602 transfer of Property Tax to the North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding decrease in state aid funds is recorded in Fund 10 for SELPA pass thru) • \$873,073 increase due to a projected increase of Average Daily Attendance (ADA) for Alternative Education <p><i>No change in the Local Control Funding Formula (LCFF). We are currently at the Minimum State Aid Guarantee so we will not receive additional funds for ADA growth or Cost of Living Increases.</i></p>
(2) Federal Revenue	<p>Increased by a net of \$12,573,306 due to the following:</p> <ul style="list-style-type: none"> • \$17,861,695 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • \$852,522 increase for Quality Counts California Regional Certification and Coordination entitlement • \$480,257 increase for changes in various categorical programs • (\$5,532,348) decrease for K-12 Strong Workforce contract with Rancho Community College [reclassified as Other Local Revenue] • (\$1,088,820) decrease in funding for Title I which is mostly deferred revenue from 2018-19
(3) Other State Revenue	<p>Increased by a net of \$4,111,326 due to the following:</p> <ul style="list-style-type: none"> • \$2,002,496 increase for Career Technical Education Incentive (CTEIG) program ending June 30, 2020 • \$1,882,391 increase in Tobacco Use Prevention Program (TUPE) Building Capacity • \$226,439 increase in various state programs
(4) Other Local Revenue	<p>Increased by a net of \$8,852,298 due to the following:</p> <ul style="list-style-type: none"> • \$9,073,170 increase in contract fees for K-12 Strong Workforce contract with Rancho Community College pass thru to districts replacing CTEIG program • \$1,225,791 increase in contract fees for Transportation billings • (\$1,038,705) decrease in other local revenue for various • (\$407,958) decrease in contract fees for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2019-20 First Interim Budget-Revised 01-02-2020
January 8, 2020

EXPENDITURES	
(5) Certificated Salaries	<p>Decreased by a net of (\$270,422) due to the following:</p> <ul style="list-style-type: none"> • \$486,597 increase for vacant and new certificated positions that are projected to be filled this year • \$466,454 increase in salaries for certificated non-teaching positions • (\$1,223,473) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year • Negotiations with certificated and management bargaining groups have been settled for 2019-20 and are budgeted
(6) Classified Salaries	<p>Increased by a net of \$2,170,747 due to the following:</p> <ul style="list-style-type: none"> • \$1,629,130 increase for salary settlement for CSEA bargaining unit, confidential, supervisory, and management staff • \$937,874 increase for extra duty and substitutes for various programs • \$703,553 increase for vacant positions budgeted for the whole year that were only filled for a portion of 2019-20 • (\$1,099,810) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year • Negotiations with classified, supervisory, and management bargaining groups have been settled for 2019-20 and are budgeted
(7) Employee Benefits	<p>Decreased by a net of (\$1,364,506) due to the following:</p> <ul style="list-style-type: none"> • \$777,123 increase for statutory benefits for salary settlement with CSEA, confidential, supervisory, and management • (\$1,346,137) decrease for (July- December) benefit savings for unfilled positions budgeted for the whole year • (\$795,492) decrease for benefit for vacant and new positions that are projected to be filled this year • Negotiations with all bargaining groups have been settled for 2019-20 and are budgeted
(8) Books and Supplies	<p>Decreased by a net of (\$300,886) due to the following:</p> <ul style="list-style-type: none"> • \$2,603,099 increase in equipment for various programs • \$269,953 increase in instructional materials and supplies for various programs • \$264,215 increase in textbooks and other books for various programs • (\$3,438,153) decrease for holding accounts for various programs awaiting program guidelines
(9) Services, Other Operating Expenses	<p>Increased by a net of \$6,126,323 due to the following:</p> <ul style="list-style-type: none"> • \$4,303,623 increase for contracts for various programs • \$3,102,055 increase for various miscellaneous operating expenses for various programs • \$440,608 increase in hearings and legal costs • (\$1,719,963) decrease in pass through sub-agreements for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2019-20 First Interim Budget-Revised 01-02-2020
January 8, 2020

(10) Capital Outlay	Increased by a net of \$2,321,854 due to the following: <ul style="list-style-type: none"> • \$1,417,337 increase in new lab equipment for the Career Technical Education Incentive program • \$681,992 increase for new and replacement equipment for various programs • \$222,525 increase for new equipment for Perkins Innovation & Modernization program
(11) Other Outgo	Increased by a net of \$10,148,926 due to the following: <ul style="list-style-type: none"> • \$15,044,950 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • \$52,574 increase in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp) • (\$4,948,598) decrease for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources]
(12) Indirect Costs	Increased by a net of \$1,223,207 due to the following: <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	Decreased by a net of (\$343,553) due to the following: <ul style="list-style-type: none"> • (\$343,553) decrease for contribution to the Child Development Fund due to the changes in funding
(14) Ending Balance	The total projected General ending fund balance is \$198,034,316 \$107,179,567 designated as the Reserve for Economic Uncertainties. <ul style="list-style-type: none"> • \$48,149,797 designated as Legally Restricted for programs • \$42,634,952 designated for programs and grants • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	The unrestricted amount designated for economic uncertainties in the General Fund is \$107,179,567

	Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES									
1	1) LCFF Sources		8010-8099	108,386,134.00	108,386,134.00	10,643,170.62	105,517,502.00	(2,868,632.00)	-2.6%
2	2) Federal Revenue		8100-8299	37,852,374.00	37,852,374.00	16,063,113.91	50,425,680.00	12,573,306.00	33.2%
3	3) Other State Revenue		8300-8599	15,100,945.00	15,100,945.00	3,086,253.77	19,212,271.00	4,111,326.00	27.2%
4	4) Other Local Revenue		8600-8799	95,159,366.00	95,159,366.00	25,387,290.56	104,011,664.00	8,852,298.00	9.3%
	5) TOTAL, REVENUES			256,498,819.00	256,498,819.00	55,179,828.86	279,167,117.00		
B. EXPENDITURES									
5	1) Certificated Salaries		1000-1999	49,508,441.00	49,508,441.00	15,961,844.06	49,238,019.00	270,422.00	0.5%
6	2) Classified Salaries		2000-2999	56,357,115.00	56,357,115.00	13,218,769.39	58,527,862.00	(2,170,747.00)	-3.9%
7	3) Employee Benefits		3000-3999	54,377,266.00	54,377,266.00	13,595,710.53	53,012,760.00	1,364,506.00	2.5%
8	4) Books and Supplies		4000-4999	15,598,310.00	15,598,310.00	1,903,101.79	15,297,424.00	300,886.00	1.9%
9	5) Services and Other Operating Expenditures		5000-5999	43,684,798.00	43,684,798.00	9,860,338.78	49,811,121.00	(6,126,323.00)	-14.0%
10	6) Capital Outlay		6000-6999	2,824,000.00	2,824,000.00	88,391.21	5,145,854.00	(2,321,854.00)	-82.2%
11	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
			7400-7499	37,841,490.00	37,841,490.00	11,118,991.99	47,990,416.00	(10,148,926.00)	-26.8%
12	8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,671,398.00)	(2,671,398.00)	(234,607.80)	(3,894,605.00)	1,223,207.00	-45.8%
	9) TOTAL, EXPENDITURES			257,520,022.00	257,520,022.00	65,512,539.95	275,128,851.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
				(1,021,203.00)	(1,021,203.00)	(10,332,711.09)	4,038,266.00		
D. OTHER FINANCING SOURCES/USES									
	1) Interfund Transfers								
	a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Transfers Out		7600-7629	1,836,878.00	1,836,878.00	0.00	1,493,325.00	343,553.00	18.7%
	2) Other Sources/Uses								
	a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
	3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
	4) TOTAL, OTHER FINANCING SOURCES/USES			(1,836,878.00)	(1,836,878.00)	0.00	(1,493,325.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(2,858,081.00)	(2,858,081.00)	(10,332,711.09)	2,544,941.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	189,826,449.00	189,826,449.00		195,489,375.00	5,662,926.00	3.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,826,449.00	189,826,449.00		195,489,375.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,826,449.00	189,826,449.00		195,489,375.00		
2) Ending Balance, June 30 (E + F1e)			186,968,368.00	186,968,368.00		198,034,316.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	41,156,773.00	41,156,773.00		48,149,797.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	39,664,727.00	39,664,727.00		42,634,952.00		
ACCESS LCFF/LCAP Priorities	0000	9780	8,429,571.00					
Mandated Costs	0000	9780	4,331,454.00					
COE LCAP Support & Approval	0000	9780	3,676,689.00					
OCDE ERATE	0000	9780	3,329,828.00					
Medical Administrative Activities (MAA	0000	9780	2,347,865.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
EISS Workshops	0000	9780	782,129.00					
Reserve for Outdated Checks	0000	9780	770,728.00					
Various Other Designated Programs	0000	9780	675,015.00					
Medi-Cal Reimbursement	0000	9780	462,953.00					
Time & Attendance	0000	9780	459,531.00					
Information Technology Imaging Servic	0000	9780	391,006.00					
Various Workshop & Trainings	0000	9780	354,741.00					
General Liability Ins	0000	9780	235,104.00					
Special Schools Tier III	0000	9780	149,852.00					
College & Career Readiness Consorti	0000	9780	131,086.00					
Information Technology Bi-Tech	0000	9780	124,767.00					
Special Education JPA	0000	9780	117,569.00					
Instructional Materials Lottery	1100	9780	11,671,744.00					
CTEp (ROP) Lottery	1100	9780	382,718.00					
College & Career Preparatory Academ	1100	9780	28,053.00					
ACCESS LCFF/LCAP Priorities	0000	9780		8,429,571.00				
Mandated Costs	0000	9780		4,331,454.00				
COE LCAP Support & Approval	0000	9780		3,676,689.00				
OCDE ERATE	0000	9780		3,329,828.00				
Medical Administrative Activities (MAA	0000	9780		2,347,865.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				
EISS Workshops	0000	9780		782,129.00				
Reserve for Outdated Checks	0000	9780		770,728.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Various Workshops and Trainings	0000	9780		675,015.00				
Medi-Cal Reimbursement	0000	9780		462,953.00				
Time & Attendance	0000	9780		459,531.00				
Information Technology Imaging Servic	0000	9780		391,006.00				
Various Workshops & Trainings	0000	9780		354,741.00				
General Liability Ins	0000	9780		235,104.00				
Special Schools Tier III	0000	9780		149,852.00				
College & Career Readiness Consortiu	0000	9780		131,086.00				
Information Technology Bi-Tech	0000	9780		124,767.00				
Special Education JPA	0000	9780		117,569.00				
Instructional Materials Lottery	1100	9780		11,671,744.00				
CTEp (ROP) Lottery	1100	9780		382,718.00				
College & Career Preparatory Academ	1100	9780		28,053.00				
ACCESS LCFF/LCAP Priorities	0000	9780				8,541,342.00		
Mandated Costs	0000	9780				7,024,941.00		
Medical Administrative Activities	0000	9780				6,233,775.00		
COE LCAP Support & Approval	0000	9780				4,333,635.00		
OCDE ERATE	0000	9780				2,997,481.00		
Reserve for Outdated Checks	0000	9780				890,847.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				667,109.00		
One-Time Discretionary Funds	0000	9780				492,008.00		
Time & Attendance	0000	9780				459,531.00		
Various Workshops & Trainings	0000	9780				424,262.00		
Various Other Designated Programs	0000	9780				361,801.00		
Special Education JPA	0000	9780				306,209.00		
Special Schools Tier III	0000	9780				300,422.00		
General Liability Ins	0000	9780				235,104.00		
Courier Services	0000	9780				179,297.00		
Information Technology Bi-Tech	0000	9780				154,767.00		
Instructional Materials Lottery	1100	9780				7,832,420.00		
CTEp (ROP) Lottery	1100	9780				375,186.00		
College & Career Preparatory Academ	1100	9780				22,491.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	106,076,868.00	106,076,868.00		107,179,567.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,662,430.00	25,662,430.00	7,332,457.05	25,393,594.00	(268,836.00)	-1.0%
Education Protection Account State Aid - Current Year		8012	365,600.00	365,600.00	94,841.00	361,600.00	(4,000.00)	-1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	524,272.00	524,272.00	0.00	535,230.00	10,958.00	2.1%
Timber Yield Tax		8022	12.00	12.00	0.00	0.00	(12.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	100,680,628.00	100,680,628.00	0.00	100,810,728.00	130,100.00	0.1%
Unsecured Roll Taxes		8042	2,895,800.00	2,895,800.00	1,684,840.79	2,969,615.00	73,815.00	2.5%
Prior Years' Taxes		8043	1,891,068.00	1,891,068.00	2,209,545.06	1,920,857.00	29,789.00	1.6%
Supplemental Taxes		8044	3,049,610.00	3,049,610.00	631,693.21	2,872,089.00	(177,521.00)	-5.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,430,949.00	11,430,949.00	12,030.40	7,561,122.00	(3,869,827.00)	-33.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			146,500,369.00	146,500,369.00	11,965,407.51	142,424,835.00	(4,075,534.00)	-2.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(656,920.00)	(656,920.00)	0.00	(660,920.00)	(4,000.00)	0.6%
All Other LCFF								
Transfers - Current Year	All Other	8091	(365,600.00)	(365,600.00)	0.00	(361,600.00)	4,000.00	-1.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	859,264.00	859,264.00	0.00	859,264.00	0.00	0.0%
Property Taxes Transfers		8097	(37,950,979.00)	(37,950,979.00)	(1,322,236.89)	(36,744,077.00)	1,206,902.00	-3.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			108,386,134.00	108,386,134.00	10,643,170.62	105,517,502.00	(2,868,632.00)	-2.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,064,771.00	1,064,771.00	0.00	1,099,882.00	35,111.00	3.3%
Special Education Discretionary Grants		8182	521,286.00	521,286.00	0.00	460,802.00	(60,484.00)	-11.6%
Child Nutrition Programs		8220	230,000.00	230,000.00	(29,189.49)	330,000.00	100,000.00	43.5%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	6,262,348.00	6,262,348.00	236,776.38	1,187,322.00	(5,075,026.00)	-81.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,745,502.00	3,745,502.00	936,933.00	3,292,288.00	(453,214.00)	-12.1%
Title I, Part D, Local Delinquent Programs	3025	8290	3,019,653.00	3,019,653.00	328,963.49	1,949,117.00	(1,070,536.00)	-35.5%
Title II, Part A, Supporting Effective Instruction	4035	8290	150,436.00	150,436.00	42,285.00	102,934.00	(47,502.00)	-31.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,032.00	2,032.00	780.28	780.00	(1,252.00)	-61.6%
Title III, Part A, English Learner Program	4203	8290	129,897.00	129,897.00	19,498.00	77,990.00	(51,907.00)	-40.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290	1,688,483.00	1,688,483.00	1,140,155.11	2,301,103.00	612,620.00	36.3%
Other NCLB / Every Student Succeeds Act		8290	1,688,483.00	1,688,483.00	1,140,155.11	2,301,103.00	612,620.00	36.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,037,966.00	21,037,966.00	13,386,912.14	39,623,462.00	18,585,496.00	88.3%
TOTAL, FEDERAL REVENUE			37,852,374.00	37,852,374.00	16,063,113.91	50,425,680.00	12,573,306.00	33.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	20,560.00	20,560.00	(2,337.27)	28,000.00	7,440.00	36.2%
Mandated Costs Reimbursements		8550	860,392.00	860,392.00	0.00	870,051.00	9,659.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	1,061,004.00	1,061,004.00	126,805.70	1,076,607.00	15,603.00	1.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	221,704.00	221,704.00	0.00	161,556.00	(60,148.00)	-27.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	1,999,615.34	2,002,496.00	2,002,496.00	New
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,246,076.00	1,246,076.00	655,983.57	3,128,467.00	1,882,391.00	151.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,691,209.00	11,691,209.00	306,186.43	11,945,094.00	253,885.00	2.2%
TOTAL, OTHER STATE REVENUE			15,100,945.00	15,100,945.00	3,086,253.77	19,212,271.00	4,111,326.00	27.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,000,000.00	2,000,000.00	7,190.18	2,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	231,100.00	231,100.00	74,336.71	271,243.00	40,143.00	17.4%
Food Service Sales		8634	296,500.00	296,500.00	83,673.35	356,500.00	60,000.00	20.2%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interest		8660	3,518,942.00	3,518,942.00	1,252,069.95	3,518,942.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,540.00	1,540.00	0.00	1,540.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	46,392,717.00	46,392,717.00	13,755,647.77	56,287,160.00	9,894,443.00	21.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,021,392.00	4,021,392.00	1,129,145.45	4,017,952.00	(3,440.00)	-0.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,594,035.00	4,594,035.00	538,919.06	3,407,060.00	(1,186,975.00)	-25.8%
Tuition		8710	33,647,753.00	33,647,753.00	8,546,068.16	33,647,753.00	0.00	0.0%
All Other Transfers In		8781-8783	430,000.00	430,000.00	(15,735.79)	478,127.00	48,127.00	11.2%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	15,975.72	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,159,366.00	95,159,366.00	25,387,290.56	104,011,664.00	8,852,298.00	9.3%
TOTAL, REVENUES			256,498,819.00	256,498,819.00	55,179,828.86	279,167,117.00	22,668,298.00	8.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,843,055.00	30,843,055.00	10,217,389.95	30,388,191.00	454,864.00	1.5%
Certificated Pupil Support Salaries		1200	2,934,335.00	2,934,335.00	930,071.87	3,010,998.00	(76,663.00)	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	13,106,740.00	13,106,740.00	4,029,832.61	13,343,032.00	(236,292.00)	-1.8%
Other Certificated Salaries		1900	2,624,311.00	2,624,311.00	784,549.63	2,495,798.00	128,513.00	4.9%
TOTAL, CERTIFICATED SALARIES			49,508,441.00	49,508,441.00	15,961,844.06	49,238,019.00	270,422.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,522,483.00	13,522,483.00	2,724,782.08	13,587,093.00	(64,610.00)	-0.5%
Classified Support Salaries		2200	3,296,213.00	3,296,213.00	740,375.64	3,223,491.00	72,722.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	23,621,394.00	23,621,394.00	5,837,326.95	25,729,374.00	(2,107,980.00)	-8.9%
Clerical, Technical and Office Salaries		2400	15,453,919.00	15,453,919.00	3,810,234.42	15,547,850.00	(93,931.00)	-0.6%
Other Classified Salaries		2900	463,106.00	463,106.00	106,050.30	440,054.00	23,052.00	5.0%
TOTAL, CLASSIFIED SALARIES			56,357,115.00	56,357,115.00	13,218,769.39	58,527,862.00	(2,170,747.00)	-3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,000,522.00	13,000,522.00	2,513,827.15	13,320,241.00	(319,719.00)	-2.5%
PERS		3201-3202	11,485,172.00	11,485,172.00	2,637,448.94	11,476,700.00	8,472.00	0.1%
OASDI/Medicare/Alternative		3301-3302	1,599,633.00	1,599,633.00	435,777.44	1,695,565.00	(95,932.00)	-6.0%
Health and Welfare Benefits		3401-3402	23,803,051.00	23,803,051.00	7,365,873.85	22,937,263.00	865,788.00	3.6%
Unemployment Insurance		3501-3502	52,560.00	52,560.00	14,320.11	54,893.00	(2,333.00)	-4.4%
Workers' Compensation		3601-3602	1,767,553.00	1,767,553.00	511,415.74	1,924,842.00	(157,289.00)	-8.9%
OPEB, Allocated		3701-3702	0.00	0.00	75,848.93	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,668,775.00	2,668,775.00	41,198.37	1,603,256.00	1,065,519.00	39.9%
TOTAL, EMPLOYEE BENEFITS			54,377,266.00	54,377,266.00	13,595,710.53	53,012,760.00	1,364,506.00	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	357,343.00	357,343.00	1,929.08	633,957.00	(276,614.00)	-77.4%
Books and Other Reference Materials		4200	143,751.00	143,751.00	33,739.94	131,352.00	12,399.00	8.6%
Materials and Supplies		4300	13,751,217.00	13,751,217.00	1,568,689.66	10,564,909.00	3,186,308.00	23.2%
Noncapitalized Equipment		4400	752,107.00	752,107.00	102,177.66	3,355,206.00	(2,603,099.00)	-346.1%
Food		4700	593,892.00	593,892.00	196,565.45	612,000.00	(18,108.00)	-3.0%
TOTAL, BOOKS AND SUPPLIES			15,598,310.00	15,598,310.00	1,903,101.79	15,297,424.00	300,886.00	1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,508,836.00	14,508,836.00	1,037,762.21	12,788,873.00	1,719,963.00	11.9%
Travel and Conferences		5200	2,504,234.00	2,504,234.00	532,001.35	2,903,951.00	(399,717.00)	-16.0%
Dues and Memberships		5300	319,427.00	319,427.00	203,230.98	328,370.00	(8,943.00)	-2.8%
Insurance		5400-5450	350,000.00	350,000.00	298,496.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,071,734.00	1,071,734.00	382,411.63	1,061,846.00	9,888.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,191,963.00	9,191,963.00	3,979,307.66	10,836,960.00	(1,644,997.00)	-17.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(71,508.00)	(71,508.00)	(9,132.19)	(34,720.00)	(36,788.00)	51.4%
Professional/Consulting Services and Operating Expenditures		5800	14,934,607.00	14,934,607.00	3,201,035.41	20,693,269.00	(5,758,662.00)	-38.6%
Communications		5900	875,505.00	875,505.00	235,225.73	882,572.00	(7,067.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,684,798.00	43,684,798.00	9,860,338.78	49,811,121.00	(6,126,323.00)	-14.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,292,000.00	1,292,000.00	31,468.87	3,389,854.00	(2,097,854.00)	-162.4%
Equipment Replacement		6500	27,000.00	27,000.00	56,922.34	251,000.00	(224,000.00)	-829.6%
TOTAL, CAPITAL OUTLAY			2,824,000.00	2,824,000.00	88,391.21	5,145,854.00	(2,321,854.00)	-82.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	390,999.00	390,999.00	0.00	443,573.00	(52,574.00)	-13.4%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	17,288,225.00	17,288,225.00	11,118,991.99	32,338,806.00	(15,050,581.00)	-87.1%
All Other Transfers Out to All Others		7299	20,156,635.00	20,156,635.00	0.00	15,208,037.00	4,948,598.00	24.6%
Debt Service								
Debt Service - Interest		7438	1,186.00	1,186.00	0.00	0.00	1,186.00	100.0%
Other Debt Service - Principal		7439	4,445.00	4,445.00	0.00	0.00	4,445.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,841,490.00	37,841,490.00	11,118,991.99	47,990,416.00	(10,148,926.00)	-26.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,671,398.00)	(2,671,398.00)	(234,607.80)	(3,894,605.00)	1,223,207.00	-45.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,671,398.00)	(2,671,398.00)	(234,607.80)	(3,894,605.00)	1,223,207.00	-45.8%
TOTAL, EXPENDITURES			257,520,022.00	257,520,022.00	65,512,539.95	275,128,851.00	(17,608,829.00)	-6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	856,143.00	856,143.00	0.00	512,590.00	343,553.00	40.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,836,878.00	1,836,878.00	0.00	1,493,325.00	343,553.00	18.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,836,878.00)	(1,836,878.00)	0.00	(1,493,325.00)	(343,553.00)	-18.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	103,337,643.00	103,337,643.00	10,413,463.69	100,619,385.00	(2,718,258.00)	-2.6%
2) Federal Revenue		8100-8299	18,313,368.00	18,313,368.00	12,002,731.23	36,175,063.00	17,861,695.00	97.5%
3) Other State Revenue		8300-8599	3,100,594.00	3,100,594.00	3,866.70	3,130,722.00	30,128.00	1.0%
4) Other Local Revenue		8600-8799	51,122,645.00	51,122,645.00	15,173,171.65	50,796,099.00	(326,546.00)	-0.6%
5) TOTAL, REVENUES			175,874,250.00	175,874,250.00	37,593,233.27	190,721,269.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,503,934.00	31,503,934.00	10,616,336.82	31,329,891.00	174,043.00	0.6%
2) Classified Salaries		2000-2999	34,940,216.00	34,940,216.00	8,415,153.16	35,680,626.00	(740,410.00)	-2.1%
3) Employee Benefits		3000-3999	31,089,805.00	31,089,805.00	8,534,290.99	29,594,154.00	1,495,651.00	4.8%
4) Books and Supplies		4000-4999	9,034,733.00	9,034,733.00	1,356,994.81	11,401,278.00	(2,366,545.00)	-26.2%
5) Services and Other Operating Expenditures		5000-5999	27,272,382.00	27,272,382.00	7,994,285.12	32,621,236.00	(5,348,854.00)	-19.6%
6) Capital Outlay		6000-6999	2,814,000.00	2,814,000.00	81,931.59	3,495,992.00	(681,992.00)	-24.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	37,826,490.00	37,826,490.00	11,118,991.99	47,922,842.00	(10,096,352.00)	-26.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,099,518.00)	(9,099,518.00)	(399,288.72)	(10,639,324.00)	1,539,806.00	-16.9%
9) TOTAL, EXPENDITURES			165,382,042.00	165,382,042.00	47,718,695.76	181,406,695.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10,492,208.00	10,492,208.00	(10,125,462.49)	9,314,574.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	856,143.00	856,143.00	0.00	512,590.00	343,553.00	40.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,642,098.00)	(10,642,098.00)	(7,774.62)	(10,297,268.00)	344,830.00	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,498,241.00)	(11,498,241.00)	(7,774.62)	(10,809,858.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(1,006,033.00)	(1,006,033.00)	(10,133,237.11)	(1,495,284.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	146,817,628.00	146,817,628.00		151,379,803.00	4,562,175.00	3.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,817,628.00	146,817,628.00		151,379,803.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,817,628.00	146,817,628.00		151,379,803.00		
2) Ending Balance, June 30 (E + F1e)			145,811,595.00	145,811,595.00		149,884,519.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	39,664,727.00	39,664,727.00		42,634,952.00		
ACCESS LCFF/LCAP Priorities	0000	9780	8,429,571.00					
Mandated Costs	0000	9780	4,331,454.00					
COE LCAP Support & Approval	0000	9780	3,676,689.00					
OCDE ERATE	0000	9780	3,329,828.00					
Medical Administrative Activities (MAA	0000	9780	2,347,865.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
EISS Workshops	0000	9780	782,129.00					
Reserve for Outdated Checks	0000	9780	770,728.00					
Various Other Designated Programs	0000	9780	675,015.00					
Medi-Cal Reimbursement	0000	9780	462,953.00					
Time & Attendance	0000	9780	459,531.00					
Information Technology Imaging Servic	0000	9780	391,006.00					
Various Workshop & Trainings	0000	9780	354,741.00					
General Liability Ins	0000	9780	235,104.00					
Special Schools Tier III	0000	9780	149,852.00					
College & Career Readiness Consorti	0000	9780	131,086.00					
Information Technology Bi-Tech	0000	9780	124,767.00					
Special Education JPA	0000	9780	117,569.00					
Instructional Materials Lottery	1100	9780	11,671,744.00					
CTEp (ROP) Lottery	1100	9780	382,718.00					
College & Career Preparatory Academ	1100	9780	28,053.00					
ACCESS LCFF/LCAP Priorities	0000	9780		8,429,571.00				
Mandated Costs	0000	9780		4,331,454.00				
COE LCAP Support & Approval	0000	9780		3,676,689.00				
OCDE ERATE	0000	9780		3,329,828.00				
Medical Administrative Activities (MAA	0000	9780		2,347,865.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				
EISS Workshops	0000	9780		782,129.00				
Reserve for Outdated Checks	0000	9780		770,728.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Various Workshops and Trainings	0000	9780		675,015.00				
Medi-Cal Reimbursement	0000	9780		462,953.00				
Time & Attendance	0000	9780		459,531.00				
Information Technology Imaging Servic	0000	9780		391,006.00				
Various Workshops & Trainings	0000	9780		354,741.00				
General Liability Ins	0000	9780		235,104.00				
Special Schools Tier III	0000	9780		149,852.00				
College & Career Readiness Consorti	0000	9780		131,086.00				
Information Technology Bi-Tech	0000	9780		124,767.00				
Special Education JPA	0000	9780		117,569.00				
Instructional Materials Lottery	1100	9780		11,671,744.00				
CTEp (ROP) Lottery	1100	9780		382,718.00				
College & Career Preparatory Academ	1100	9780		28,053.00				
ACCESS LCFF/LCAP Priorities	0000	9780				8,541,342.00		
Mandated Costs	0000	9780				7,024,941.00		
Medical Administrative Activities	0000	9780				6,233,775.00		
COE LCAP Support & Approval	0000	9780				4,333,635.00		
OCDE ERATE	0000	9780				2,987,481.00		
Reserve for Outdated Checks	0000	9780				890,847.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				667,109.00		
One-Time Discretionary Funds	0000	9780				492,008.00		
Time & Attendance	0000	9780				459,531.00		
Various Workshops & Trainings	0000	9780				424,262.00		
Various Other Designated Programs	0000	9780				361,801.00		
Special Education JPA	0000	9780				306,209.00		
Special Schools Tier III	0000	9780				300,422.00		
General Liability Ins	0000	9780				235,104.00		
Courier Services	0000	9780				179,297.00		
Information Technology Bi-Tech	0000	9780				154,767.00		
Instructional Materials Lottery	1100	9780				7,832,420.00		
CTEp (ROP) Lottery	1100	9780				375,186.00		
College & Career Preparatory Academ	1100	9780				22,491.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	106,076,868.00	106,076,868.00		107,179,567.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,662,430.00	25,662,430.00	7,332,457.05	25,393,594.00	(268,836.00)	-1.0%
Education Protection Account State Aid - Current Year		8012	365,600.00	365,600.00	94,841.00	361,600.00	(4,000.00)	-1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	524,272.00	524,272.00	0.00	535,230.00	10,958.00	2.1%
Timber Yield Tax		8022	12.00	12.00	0.00	0.00	(12.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	100,680,628.00	100,680,628.00	0.00	100,810,728.00	130,100.00	0.1%
Unsecured Roll Taxes		8042	2,895,800.00	2,895,800.00	1,684,840.79	2,969,615.00	73,815.00	2.5%
Prior Years' Taxes		8043	1,891,068.00	1,891,068.00	2,209,545.06	1,920,857.00	29,789.00	1.6%
Supplemental Taxes		8044	3,049,610.00	3,049,610.00	631,693.21	2,872,089.00	(177,521.00)	-5.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,430,949.00	11,430,949.00	12,030.40	7,561,122.00	(3,869,827.00)	-33.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			146,500,369.00	146,500,369.00	11,965,407.51	142,424,835.00	(4,075,534.00)	-2.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(656,920.00)	(656,920.00)	0.00	(660,920.00)	(4,000.00)	0.6%
All Other LCFF								
Transfers - Current Year	All Other	8091	(365,600.00)	(365,600.00)	0.00	(361,600.00)	4,000.00	-1.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	859,264.00	859,264.00	0.00	859,264.00	0.00	0.0%
Property Taxes Transfers		8097	(42,999,470.00)	(42,999,470.00)	(1,551,943.82)	(41,642,194.00)	1,357,276.00	-3.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			103,337,643.00	103,337,643.00	10,413,463.69	100,619,385.00	(2,718,258.00)	-2.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630							
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	18,313,368.00	18,313,368.00	12,002,731.23	36,175,063.00	17,861,695.00	97.5%
TOTAL, FEDERAL REVENUE			18,313,368.00	18,313,368.00	12,002,731.23	36,175,063.00	17,861,695.00	97.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	860,392.00	860,392.00	0.00	870,051.00	9,659.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	785,351.00	785,351.00	3,866.70	795,753.00	10,402.00	1.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,454,851.00	1,454,851.00	0.00	1,464,918.00	10,067.00	0.7%
TOTAL, OTHER STATE REVENUE			3,100,594.00	3,100,594.00	3,866.70	3,130,722.00	30,128.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	114,100.00	114,100.00	44,036.70	152,243.00	38,143.00	33.4%
Food Service Sales		8634	285,000.00	285,000.00	83,167.81	355,000.00	70,000.00	24.6%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interest		8660	3,518,942.00	3,518,942.00	1,252,069.95	3,518,942.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,540.00	1,540.00	0.00	1,540.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,403,612.00	9,403,612.00	4,782,199.63	10,625,481.00	1,221,869.00	13.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,659,852.00	3,659,852.00	1,030,410.45	3,705,612.00	45,760.00	1.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,971,541.00	3,971,541.00	472,941.02	2,221,096.00	(1,750,445.00)	-44.1%
Tuition		8710	29,733,058.00	29,733,058.00	7,524,081.88	29,733,058.00	0.00	0.0%
All Other Transfers In		8781-8783	430,000.00	430,000.00	(15,735.79)	478,127.00	48,127.00	11.2%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,122,645.00	51,122,645.00	15,173,171.65	50,796,099.00	(326,546.00)	-0.6%
TOTAL, REVENUES			175,874,250.00	175,874,250.00	37,593,233.27	190,721,269.00	14,847,019.00	8.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	21,655,632.00	21,655,632.00	7,578,836.23	21,213,452.00	442,180.00	2.0%
Certificated Pupil Support Salaries		1200	686,480.00	686,480.00	245,048.98	781,360.00	(94,880.00)	-13.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,969,362.00	8,969,362.00	2,744,310.82	9,164,488.00	(195,126.00)	-2.2%
Other Certificated Salaries		1900	192,460.00	192,460.00	48,140.79	170,591.00	21,869.00	11.4%
TOTAL, CERTIFICATED SALARIES			31,503,934.00	31,503,934.00	10,616,336.82	31,329,891.00	174,043.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,872,579.00	2,872,579.00	607,713.24	2,964,206.00	(91,627.00)	-3.2%
Classified Support Salaries		2200	1,595,945.00	1,595,945.00	357,854.46	1,534,814.00	61,131.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	18,447,636.00	18,447,636.00	4,454,481.50	19,132,878.00	(685,242.00)	-3.7%
Clerical, Technical and Office Salaries		2400	11,789,489.00	11,789,489.00	2,927,946.16	11,774,490.00	14,999.00	0.1%
Other Classified Salaries		2900	234,567.00	234,567.00	67,157.80	274,238.00	(39,671.00)	-16.9%
TOTAL, CLASSIFIED SALARIES			34,940,216.00	34,940,216.00	8,415,153.16	35,680,626.00	(740,410.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,812,765.00	4,812,765.00	1,687,485.43	5,092,736.00	(279,971.00)	-5.8%
PERS		3201-3202	7,108,545.00	7,108,545.00	1,646,348.71	7,089,358.00	19,187.00	0.3%
OASDI/Medicare/Alternative		3301-3302	997,671.00	997,671.00	285,160.44	1,049,373.00	(51,702.00)	-5.2%
Health and Welfare Benefits		3401-3402	14,664,886.00	14,664,886.00	4,474,115.53	13,822,733.00	842,153.00	5.7%
Unemployment Insurance		3501-3502	32,952.00	32,952.00	9,318.17	34,150.00	(1,198.00)	-3.6%
Workers' Compensation		3601-3602	1,109,684.00	1,109,684.00	333,315.75	1,201,481.00	(91,797.00)	-8.3%
OPEB, Allocated		3701-3702	0.00	0.00	75,848.93	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,363,302.00	2,363,302.00	22,698.03	1,304,323.00	1,058,979.00	44.8%
TOTAL, EMPLOYEE BENEFITS			31,089,805.00	31,089,805.00	8,534,290.99	29,594,154.00	1,495,651.00	4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	348,052.00	348,052.00	1,929.08	608,020.00	(259,968.00)	-74.7%
Books and Other Reference Materials		4200	102,761.00	102,761.00	30,109.14	115,110.00	(12,349.00)	-12.0%
Materials and Supplies		4300	7,838,552.00	7,838,552.00	1,187,082.60	7,297,341.00	541,211.00	6.9%
Noncapitalized Equipment		4400	507,476.00	507,476.00	74,689.30	3,174,807.00	(2,667,331.00)	-525.6%
Food		4700	237,892.00	237,892.00	63,184.69	206,000.00	31,892.00	13.4%
TOTAL, BOOKS AND SUPPLIES			9,034,733.00	9,034,733.00	1,356,994.81	11,401,278.00	(2,366,545.00)	-26.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,623,519.00	4,623,519.00	1,037,762.21	5,832,189.00	(1,208,670.00)	-26.1%
Travel and Conferences		5200	1,524,856.00	1,524,856.00	344,678.21	1,503,252.00	21,604.00	1.4%
Dues and Memberships		5300	301,476.00	301,476.00	179,688.38	295,345.00	6,131.00	2.0%
Insurance		5400-5450	350,000.00	350,000.00	298,496.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	876,684.00	876,684.00	320,303.97	866,796.00	9,888.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,316,140.00	8,316,140.00	3,675,346.33	9,735,439.00	(1,419,299.00)	-17.1%
Transfers of Direct Costs		5710	(335,245.00)	(335,245.00)	(157,495.67)	(409,242.00)	73,997.00	-22.1%
Transfers of Direct Costs - Interfund		5750	(71,508.00)	(71,508.00)	(9,132.19)	(34,720.00)	(36,788.00)	51.4%
Professional/Consulting Services and Operating Expenditures		5800	10,965,627.00	10,965,627.00	2,105,661.39	13,769,561.00	(2,803,934.00)	-25.6%
Communications		5900	720,833.00	720,833.00	198,976.49	712,616.00	8,217.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,272,382.00	27,272,382.00	7,994,285.12	32,621,236.00	(5,348,854.00)	-19.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,287,000.00	1,287,000.00	25,009.25	1,744,992.00	(457,992.00)	-35.6%
Equipment Replacement		6500	22,000.00	22,000.00	56,922.34	246,000.00	(224,000.00)	-1018.2%
TOTAL, CAPITAL OUTLAY			2,814,000.00	2,814,000.00	81,931.59	3,495,992.00	(681,992.00)	-24.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	375,999.00	375,999.00	0.00	375,999.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	17,288,225.00	17,288,225.00	11,118,991.99	32,338,806.00	(15,050,581.00)	-87.1%
All Other Transfers Out to All Others		7299	20,156,635.00	20,156,635.00	0.00	15,208,037.00	4,948,598.00	24.6%
Debt Service								
Debt Service - Interest		7438	1,186.00	1,186.00	0.00	0.00	1,186.00	100.0%
Other Debt Service - Principal		7439	4,445.00	4,445.00	0.00	0.00	4,445.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,826,490.00	37,826,490.00	11,118,991.99	47,922,842.00	(10,096,352.00)	-26.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,428,120.00)	(6,428,120.00)	(164,680.92)	(6,744,719.00)	316,599.00	-4.9%
Transfers of Indirect Costs - Interfund		7350	(2,671,398.00)	(2,671,398.00)	(234,607.80)	(3,894,605.00)	1,223,207.00	-45.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,099,518.00)	(9,099,518.00)	(399,288.72)	(10,639,324.00)	1,539,806.00	-16.9%
TOTAL, EXPENDITURES			165,382,042.00	165,382,042.00	47,718,695.76	181,406,695.00	(16,024,653.00)	-9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	856,143.00	856,143.00	0.00	512,590.00	343,553.00	40.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			856,143.00	856,143.00	0.00	512,590.00	343,553.00	40.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,116,673.00)	(3,116,673.00)	(7,774.62)	(2,749,114.00)	367,559.00	-11.8%
Contributions from Restricted Revenues		8990	(7,525,425.00)	(7,525,425.00)	0.00	(7,548,154.00)	(22,729.00)	0.3%
(e) TOTAL, CONTRIBUTIONS			(10,642,098.00)	(10,642,098.00)	(7,774.62)	(10,297,268.00)	344,830.00	-3.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,498,241.00)	(11,498,241.00)	(7,774.62)	(10,809,858.00)	688,383.00	-6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,048,491.00	5,048,491.00	229,706.93	4,898,117.00	(150,374.00)	-3.0%
2) Federal Revenue		8100-8299	19,539,006.00	19,539,006.00	4,060,382.68	14,250,617.00	(5,288,389.00)	-27.1%
3) Other State Revenue		8300-8599	12,000,351.00	12,000,351.00	3,082,387.07	16,081,549.00	4,081,198.00	34.0%
4) Other Local Revenue		8600-8799	44,036,721.00	44,036,721.00	10,214,118.91	53,215,565.00	9,178,844.00	20.8%
5) TOTAL, REVENUES			80,624,569.00	80,624,569.00	17,586,595.59	88,445,848.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,004,507.00	18,004,507.00	5,345,507.24	17,908,128.00	96,379.00	0.5%
2) Classified Salaries		2000-2999	21,416,899.00	21,416,899.00	4,803,616.23	22,847,236.00	(1,430,337.00)	-6.7%
3) Employee Benefits		3000-3999	23,287,461.00	23,287,461.00	5,061,419.54	23,418,606.00	(131,145.00)	-0.6%
4) Books and Supplies		4000-4999	6,563,577.00	6,563,577.00	546,106.98	3,896,146.00	2,667,431.00	40.6%
5) Services and Other Operating Expenditures		5000-5999	16,412,416.00	16,412,416.00	1,866,053.66	17,189,885.00	(777,469.00)	-4.7%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	6,459.62	1,649,862.00	(1,639,862.00)	-16398.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299				67,574.00	(67,574.00)	-100.0%
		7400-7499	15,000.00	15,000.00	0.00			
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,428,120.00	6,428,120.00	164,680.92	6,744,719.00	(316,599.00)	-4.9%
9) TOTAL, EXPENDITURES			92,137,980.00	92,137,980.00	17,793,844.19	93,722,156.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(11,513,411.00)	(11,513,411.00)	(207,248.60)	(5,276,308.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	10,642,098.00	10,642,098.00	7,774.62	10,297,268.00	(344,830.00)	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,661,363.00	9,661,363.00	7,774.62	9,316,533.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(1,852,048.00)	(1,852,048.00)	(199,473.98)	4,040,225.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,008,821.00	43,008,821.00		44,109,572.00	1,100,751.00	2.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,008,821.00	43,008,821.00		44,109,572.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,008,821.00	43,008,821.00		44,109,572.00		
2) Ending Balance, June 30 (E + F1e)			41,156,773.00	41,156,773.00		48,149,797.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	41,156,773.00	41,156,773.00		48,149,797.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	5,048,491.00	5,048,491.00	229,706.93	4,898,117.00	(150,374.00)	-3.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,048,491.00	5,048,491.00	229,706.93	4,898,117.00	(150,374.00)	-3.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,064,771.00	1,064,771.00	0.00	1,099,882.00	35,111.00	3.3%
Special Education Discretionary Grants		8182	521,286.00	521,286.00	0.00	460,802.00	(60,484.00)	-11.6%
Child Nutrition Programs		8220	230,000.00	230,000.00	(29,189.49)	330,000.00	100,000.00	43.5%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	6,262,348.00	6,262,348.00	236,776.38	1,187,322.00	(5,075,026.00)	-81.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,745,502.00	3,745,502.00	936,933.00	3,292,288.00	(453,214.00)	-12.1%
Title I, Part D, Local Delinquent Programs	3025	8290	3,019,653.00	3,019,653.00	328,963.49	1,949,117.00	(1,070,536.00)	-35.5%
Title II, Part A, Supporting Effective Instruction	4035	8290	150,436.00	150,436.00	42,285.00	102,934.00	(47,502.00)	-31.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,032.00	2,032.00	780.28	780.00	(1,252.00)	-61.6%
Title III, Part A, English Learner Program	4203	8290	129,897.00	129,897.00	19,498.00	77,990.00	(51,907.00)	-40.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290	1,688,483.00	1,688,483.00	1,140,155.11	2,301,103.00	612,620.00	36.3%
Other NCLB / Every Student Succeeds Act		8290	1,688,483.00	1,688,483.00	1,140,155.11	2,301,103.00	612,620.00	36.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,724,598.00	2,724,598.00	1,384,180.91	3,448,399.00	723,801.00	26.6%
TOTAL, FEDERAL REVENUE			19,539,006.00	19,539,006.00	4,060,382.68	14,250,617.00	(5,288,389.00)	-27.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	20,560.00	20,560.00	(2,337.27)	28,000.00	7,440.00	36.2%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	275,653.00	275,653.00	122,939.00	280,854.00	5,201.00	1.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	221,704.00	221,704.00	0.00	161,556.00	(60,148.00)	-27.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	1,999,615.34	2,002,496.00	2,002,496.00	New
	6650, 6680, 6685, 6690, 6695	8590	1,246,076.00	1,246,076.00	655,983.57	3,128,467.00	1,882,391.00	151.1%
Drug/Alcohol/Tobacco Funds		8590	1,246,076.00	1,246,076.00	655,983.57	3,128,467.00	1,882,391.00	151.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,236,358.00	10,236,358.00	306,186.43	10,480,176.00	243,818.00	2.4%
TOTAL, OTHER STATE REVENUE			12,000,351.00	12,000,351.00	3,082,387.07	16,081,549.00	4,081,198.00	34.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,000,000.00	2,000,000.00	7,190.18	2,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	117,000.00	117,000.00	30,300.01	119,000.00	2,000.00	1.7%
Food Service Sales		8634	11,500.00	11,500.00	505.54	1,500.00	(10,000.00)	-87.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	36,989,105.00	36,989,105.00	8,973,448.14	45,661,679.00	8,672,574.00	23.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	361,540.00	361,540.00	98,735.00	312,340.00	(49,200.00)	-13.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	622,494.00	622,494.00	65,978.04	1,185,964.00	563,470.00	90.5%
Tuition		8710	3,914,695.00	3,914,695.00	1,021,986.28	3,914,695.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	15,975.72	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,036,721.00	44,036,721.00	10,214,118.91	53,215,565.00	9,178,844.00	20.8%
TOTAL, REVENUES			80,624,569.00	80,624,569.00	17,586,595.59	88,445,848.00	7,821,279.00	9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,187,423.00	9,187,423.00	2,638,553.72	9,174,739.00	12,684.00	0.1%
Certificated Pupil Support Salaries		1200	2,247,855.00	2,247,855.00	685,022.89	2,229,638.00	18,217.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,137,378.00	4,137,378.00	1,285,521.79	4,178,544.00	(41,166.00)	-1.0%
Other Certificated Salaries		1900	2,431,851.00	2,431,851.00	736,408.84	2,325,207.00	106,644.00	4.4%
TOTAL, CERTIFICATED SALARIES			18,004,507.00	18,004,507.00	5,345,507.24	17,908,128.00	96,379.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,649,904.00	10,649,904.00	2,117,068.84	10,622,887.00	27,017.00	0.3%
Classified Support Salaries		2200	1,700,268.00	1,700,268.00	382,521.18	1,688,677.00	11,591.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	5,173,758.00	5,173,758.00	1,382,845.45	6,596,496.00	(1,422,738.00)	-27.5%
Clerical, Technical and Office Salaries		2400	3,664,430.00	3,664,430.00	882,288.26	3,773,360.00	(108,930.00)	-3.0%
Other Classified Salaries		2900	228,539.00	228,539.00	38,892.50	165,816.00	62,723.00	27.4%
TOTAL, CLASSIFIED SALARIES			21,416,899.00	21,416,899.00	4,803,616.23	22,847,236.00	(1,430,337.00)	-6.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,187,757.00	8,187,757.00	826,341.72	8,227,505.00	(39,748.00)	-0.5%
PERS		3201-3202	4,376,627.00	4,376,627.00	991,100.23	4,387,342.00	(10,715.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	601,962.00	601,962.00	150,617.00	646,192.00	(44,230.00)	-7.3%
Health and Welfare Benefits		3401-3402	9,138,165.00	9,138,165.00	2,891,758.32	9,114,530.00	23,635.00	0.3%
Unemployment Insurance		3501-3502	19,608.00	19,608.00	5,001.94	20,743.00	(1,135.00)	-5.8%
Workers' Compensation		3601-3602	657,869.00	657,869.00	178,099.99	723,361.00	(65,492.00)	-10.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	305,473.00	305,473.00	18,500.34	298,933.00	6,540.00	2.1%
TOTAL, EMPLOYEE BENEFITS			23,287,461.00	23,287,461.00	5,061,419.54	23,418,606.00	(131,145.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,291.00	9,291.00	0.00	25,937.00	(16,646.00)	-179.2%
Books and Other Reference Materials		4200	40,990.00	40,990.00	3,630.80	16,242.00	24,748.00	60.4%
Materials and Supplies		4300	5,912,665.00	5,912,665.00	381,607.06	3,267,568.00	2,645,097.00	44.7%
Noncapitalized Equipment		4400	244,631.00	244,631.00	27,488.36	180,399.00	64,232.00	26.3%
Food		4700	356,000.00	356,000.00	133,380.76	406,000.00	(50,000.00)	-14.0%
TOTAL, BOOKS AND SUPPLIES			6,563,577.00	6,563,577.00	546,106.98	3,896,146.00	2,667,431.00	40.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,885,317.00	9,885,317.00	0.00	6,956,684.00	2,928,633.00	29.6%
Travel and Conferences		5200	979,378.00	979,378.00	187,323.14	1,400,699.00	(421,321.00)	-43.0%
Dues and Memberships		5300	17,951.00	17,951.00	23,542.60	33,025.00	(15,074.00)	-84.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	195,050.00	195,050.00	62,107.66	195,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	875,823.00	875,823.00	303,961.33	1,101,521.00	(225,698.00)	-25.8%
Transfers of Direct Costs		5710	335,245.00	335,245.00	157,495.67	409,242.00	(73,997.00)	-22.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,968,980.00	3,968,980.00	1,095,374.02	6,923,708.00	(2,954,728.00)	-74.4%
Communications		5900	154,672.00	154,672.00	36,249.24	169,956.00	(15,284.00)	-9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,412,416.00	16,412,416.00	1,866,053.66	17,189,885.00	(777,469.00)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	6,459.62	1,644,862.00	(1,639,862.00)	-32797.2%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	6,459.62	1,649,862.00	(1,639,862.00)	-16398.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	15,000.00	15,000.00	0.00	67,574.00	(52,574.00)	-350.5%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,000.00	15,000.00	0.00	67,574.00	(52,574.00)	-350.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,428,120.00	6,428,120.00	164,680.92	6,744,719.00	(316,599.00)	-4.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,428,120.00	6,428,120.00	164,680.92	6,744,719.00	(316,599.00)	-4.9%
TOTAL, EXPENDITURES			92,137,980.00	92,137,980.00	17,793,844.19	93,722,156.00	(1,584,176.00)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,116,673.00	3,116,673.00	7,774.62	2,749,114.00	(367,559.00)	-11.8%
Contributions from Restricted Revenues		8990	7,525,425.00	7,525,425.00	0.00	7,548,154.00	22,729.00	0.3%
(e) TOTAL, CONTRIBUTIONS			10,642,098.00	10,642,098.00	7,774.62	10,297,268.00	(344,830.00)	-3.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,661,363.00	9,661,363.00	7,774.62	9,316,533.00	344,830.00	-3.6%

Orange County Department of Education
2019-20 First Interim Budget (FI) -vs- 2019-20 Adopted Budget (AB)

nb

ORANGE COUNTY BOARD OF EDUCATION
BOARD AGENDA ITEM

DATE: January 8, 2020
TO: Nina Boyd, Associate Superintendent, Governance, Leadership & Professional Partnerships
FROM: Renee Hendrick, Associate Superintendent, Administrative Services Division
SUBJECT: Orange County Department of Education Audit for the 2018-19 Fiscal Year

In accordance with State regulations, the audit report for the fiscal year ending June 30, 2019, has been completed by Eide Bailly, formerly known as Vavrinek, Trine, Day & Co., LLP and may be received by the Board of Education.

RECOMMENDATION:

Receive Eide Bailly, formerly known as Vavrinek, Trine, Day & Co., LLP, audit report for the Orange County Department of Education for fiscal year ending June 30, 2019.

RH:sh