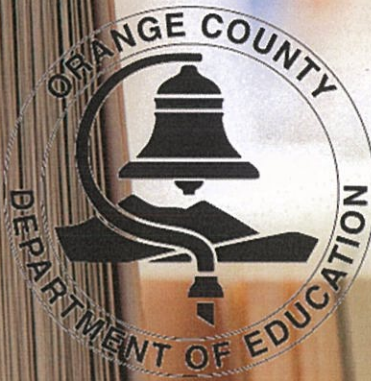


Orange County Department of Education



2020-21 Second Interim Budget

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

Orange County Board of Education

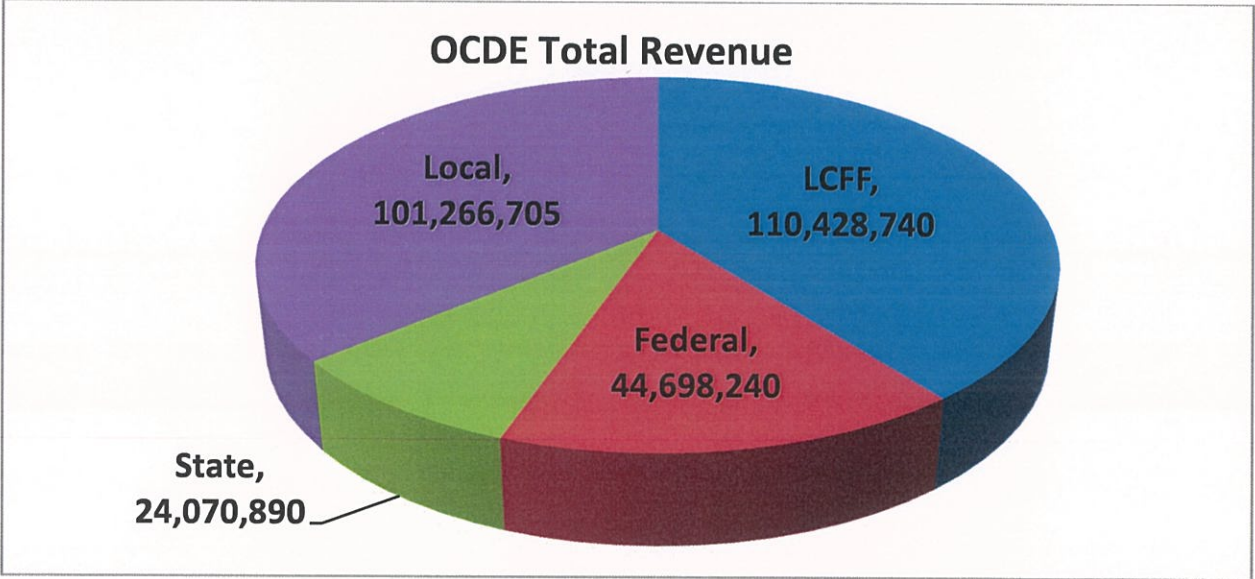
Rebecca "Beckie" Gomez	Trustee Area 1
Mari Barke	Trustee Area 2
Ken L. Williams, Jr., D.O.	Trustee Area 3
Tim Shaw	Trustee Area 4
Lisa Sparks, Ph.D.	Trustee Area 5

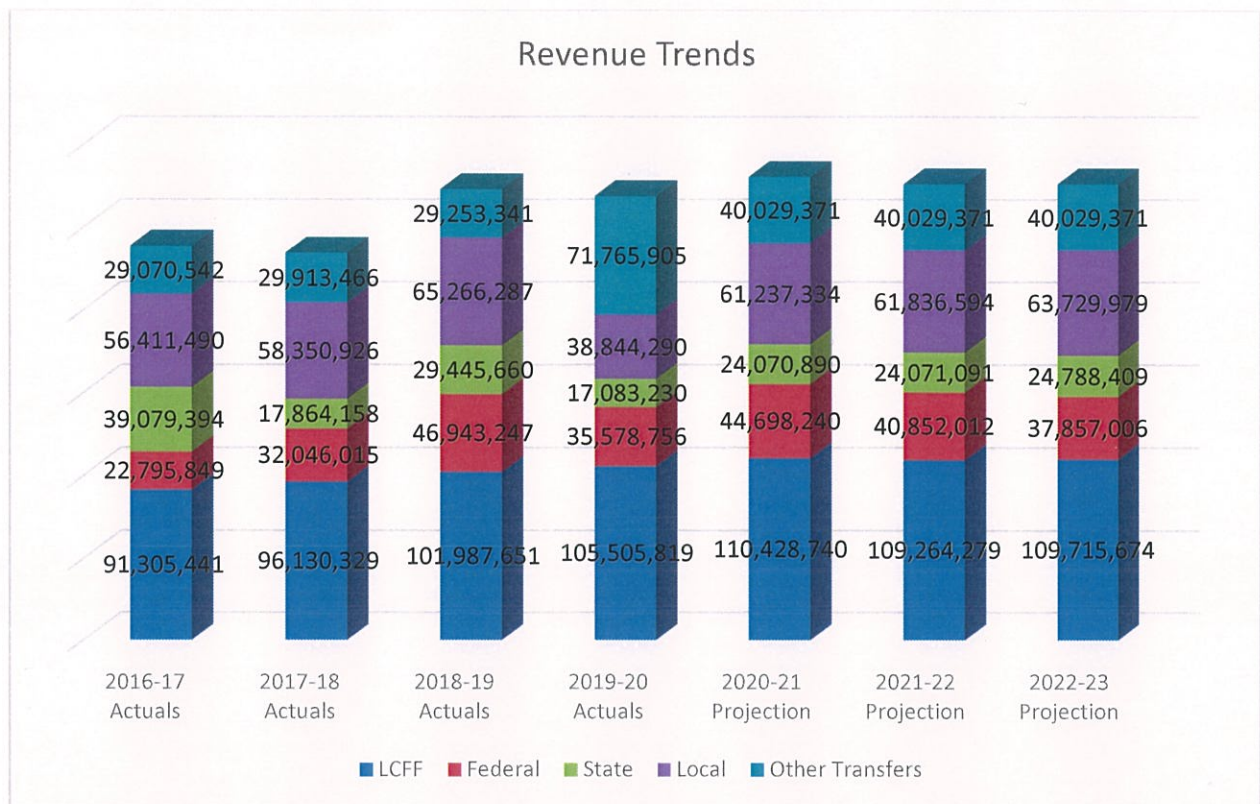
March 3, 2021

The Budget Summary is an update to the Annual and First Interim Budget overview of the Orange County Department of Education. The Second Interim report is a snapshot in time of our agency’s revenue and expenditure forecasts for the current and fiscal year, as well as a projection of the two subsequent fiscal years. It is time to adjust the budget based upon the proposed Governor’s Budget and subsequent trailer bills, discuss changes from the First Interim report, adjust revenue and expenditures, and begin projecting the ending balances for funds and resources. The Second Interim report covers the period of time from July 1 through January 31, 2021. Our Second Interim 2020-21 General Fund Budget is \$257,744,889.

REVENUE

The Total General Fund Revenue Projections are \$280,464,575





Local Control Funding Formula (LCFF) is \$110,428,740

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for County-wide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. This is 39% of our total revenue. The LCFF formula for County Offices is separated in two major components.

County Operations Grants: This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is to perform services mandated under the education code such as financial oversight and services to districts. **Projected Funding for 2020-21 is \$ 26,521,561**

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are one of the following: English Learners, Foster Youth, or qualify for Free and Reduced Lunch Program. Our 2020-21 unduplicated rate is 82.93%.

Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding. **Projected funding for 2020-21 is \$8,914,074**

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

Supplemental is 35% of Base grant

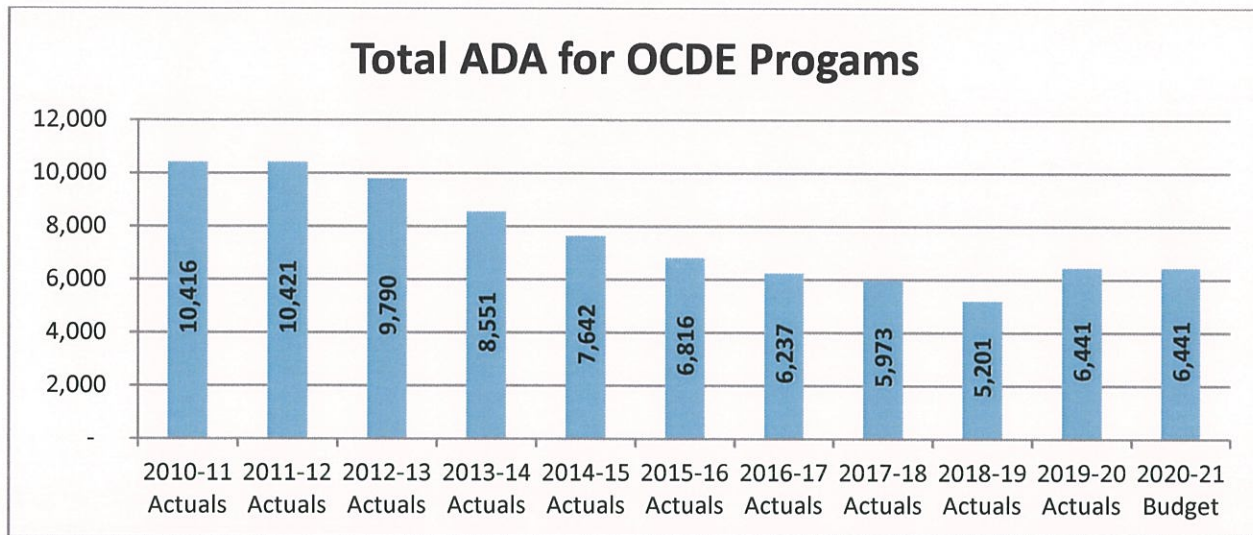
Concentration is 25% of Base grant for unduplicated count over 50%

Projected funding for 2020-21 is \$36,867,715

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

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

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Budget
Juvenile Court Schools	1,525	1,602	1,276	858	737	519	492	460	401	475	475
Community Schools "C"	4,504	4,007	3,228	2,672	2,079	1,583	1,267	1,134	975	1,454	1,454
Community Schools Secondary 1st Semester	276	386	359	462	419	466	557	584	284	499	499
CHEP and PCHS	1,750	1,787	1,820	1,613	1,547	1,321	1,073	908	708	629	629
PCHS Secondary 1st Semester "A" & "B"	466	570	656	797	889	911	972	1,253	1,233	1,593	1,593
Expelled	188	182	178	147	130	132	115	133	136	179	179
County Community "A" & "B"	1,108	1,056	1,210	1,064	874	958	780	563	542	635	635
County Community "A" & "B" Secondary 1st Semester		238	490	501	537	467	464	426	358	406	406
Homeless	76	98	99	-							
College & Career Prep. Charter						41	141	142	179	199	199
Total For ACCESS	9,893	9,925	9,316	8,114	7,212	6,398	5,861	5,603	4,815	6,069	6,069
Change from Prior Year	831	32	(609)	(1,202)	(902)	(814)	(537)	(258)	(788)	1,254	-
Special Schools	523	495	474	436	430	418	376	370	386	372	372
Change from Prior Year	(18)	(28)	(21)	(38)	(6)	(13)	(42)	(6)	16	(14)	-
Total	10,416	10,421	9,790	8,551	7,642	6,816	6,237	5,973	5,201	6,441	6,441
Difference from prior year	813	5	(631)	(1,239)	(908)	(827)	(579)	(264)	(772)	1,241	-

Average Daily Attendance (ADA)

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

after 2020-21, so we anticipate a significant decline in 2021-22. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and stay in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts, court agencies, expanding our career technical programs, and providing innovative programs so we can better serve our students.

Revenue Outside of LCFF

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

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

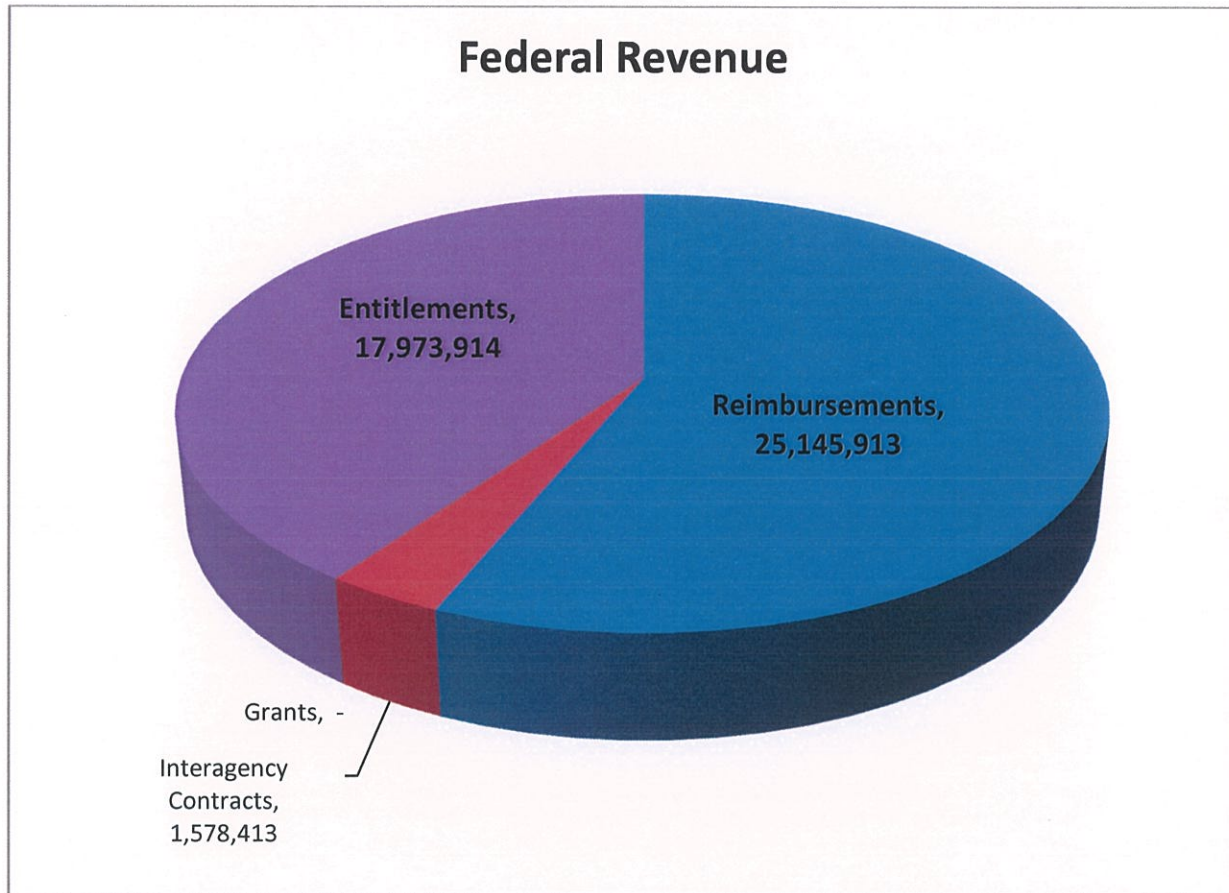
Entitlements: Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

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

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

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

Total Federal Revenue is \$44,698,240



	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Budget
<u>Entitlements</u>					
Special Education	1,769,579	1,668,875	1,548,760	1,602,331	1,476,640
Title I	4,154,355	4,802,429	4,729,492	4,914,631	5,510,980
Title II	65,808	70,622	46,329	46,469	103,104
Title III	9,882	257,847	134,127	12,913	136,553
Title IV	-	-	427,257	217,650	215,061
Education of Homeless	251,116	241,032	276,173	241,491	246,009
CPIN Network	202,900	201,337	202,743		
CPIN EL Outreach	160,291	173,930	160,448		
CPIN Migrant Ed	-	-	12,077		

Calif. Math & Science Partnership	468,053	113,245	-		
Power of Discovery	50,000	53,300	52,500	66,918	80,083
Expanded Learning	102,640	158,520	94,996	129,390	141,898
QRIS Certification	-	405,419	305,052	771,600	618,736
Perkins Innovation	-	-	-	259,218	105,811
Dual Language Learning Prof Develop	-	-	144,752	764,409	589,750
Inclusive Early Learning	-	-	29,906	720,239	-
ESSA School Improvement	-	-	51,130	407,486	774,602
QCC Equitable Learning				213,366	
CARES ACT Coronavirus Relief					7,817,135
OC Threat Assessment					116,511
Comprehensive School Security					41,041
Title IV - Student Support Achievement				1,074,695	
Total Entitlements	7,234,624	8,146,556	8,215,742	11,442,806	17,973,914

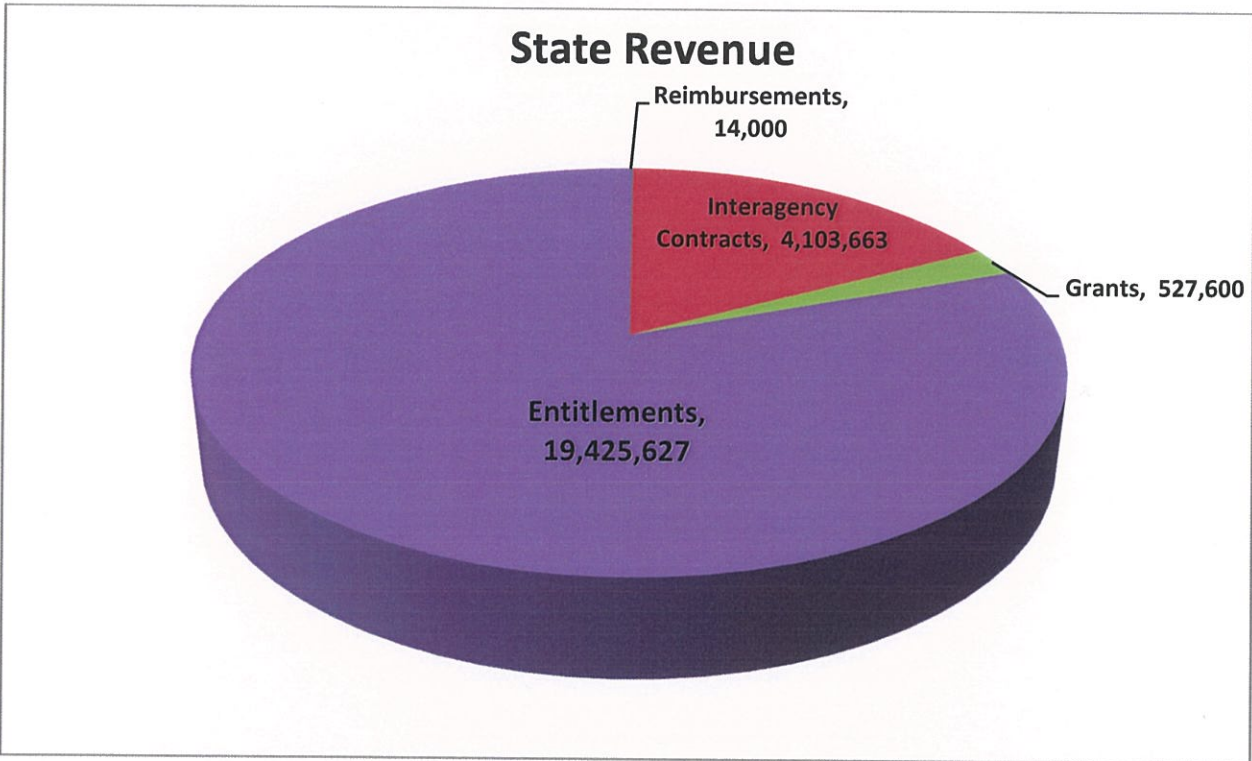
Reimbursements

MAA	12,245,962	21,607,896	36,620,011	22,537,611	24,700,214
Medi-Cal ACCESS	10,045	46,452	36,065	39,559	40,000
Child Nutrition	226,545	248,453	329,611	206,951	165,000
Special Schools Medi-Cal	587,002	482,015	625,145	273,186	240,699
Total Reimbursements	13,069,554	22,384,816	37,610,832	23,057,308	25,145,913

Contracts

Interagency Contracts	2,435,329	1,514,643	116,673	1,078,643	1,578,413
Total	22,739,507	32,046,015	45,943,247	35,578,756	44,698,240
Change from Prior Year		9,306,508	13,897,232	(10,364,488)	9,119,484

Total State Revenue is \$24,070,890



State Revenue

Entitlements

	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Budget
Prior Year Apportionment	(70,307)	154,311	259,097	87,997	-
Mandated Costs	2,311,881	1,719,954	1,908,644	787,972	841,868
Lottery	1,124,427	1,623,560	1,136,466	954,121	1,341,684
Countywide Foster Youth Commission on Teacher Credentialing	817,097	894,112	896,628	867,812	1,223,903
	19,278	19,278	19,154	19,154	19,154
Tobacco Use Prevention	830,354	916,198	963,982	1,487,425	4,697,927
Fairview Development Ctr	31,612	(7,903)	7,903	7,903	-
NOC Early Start	48,789	39,862	150,252	-	118,656
CALWorks	55,788	26,574	61,149	37,091	

ACCESS Mental Health	390,419	291,393	295,717	369,063	364,419
Special Schools Mental Health	26,065	19,497	24,398	24,686	24,376
Prop 39 Clean Energy	1,326,052	327,167	-		
Ca. Complete Count Census	-	-	-	300,770	-
Unemployment Insurance	182,045	183,668	188,060	187,425	163,335
Power of Discovery	56,409	53,746	54,603	26,619	36,381
CPIN Kindergarten	495,900	-	-		
STRS On Behalf	4,070,522	4,327,533	4,560,175	6,052,748	5,778,280
Expanded Learning	153,960	105,680	169,204	121,789	137,323
Early Childhood	89,584	-	-		
MTSS	20,000,000	1,000,000	13,500,000		
College Readiness	383,088	-	-		
CCI Cal Career Innovations	-	75,187	28,833		
College Readiness CCPA	75,000	-	-		
CPAs California Partnership Academy	-	183,000	145,172	225,781	-
Classified School Employees	440,000	1,016,042	1,240,000	1,239,837	1,240,000
Health Framework	-	-	690,376	2,647,814	1,654,143
Classified School Employees Prof Development	-	-	128,046		
Low Performance Students	-	-	89,909	91,911	
IEEEP Inclusive Early Learning					657,033
CARES ACT					924,123
School Communication Interoperability					203,022
SB 117 COVID-19 funding				118,367	
Various	21,304	33,406	9,286	6,202	
Total Entitlements	32,879,267	13,002,265	26,527,054	15,662,487	19,425,627

<u>Reimbursements</u>	18,538	21,312	27,844	17,926	14,000
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Grants

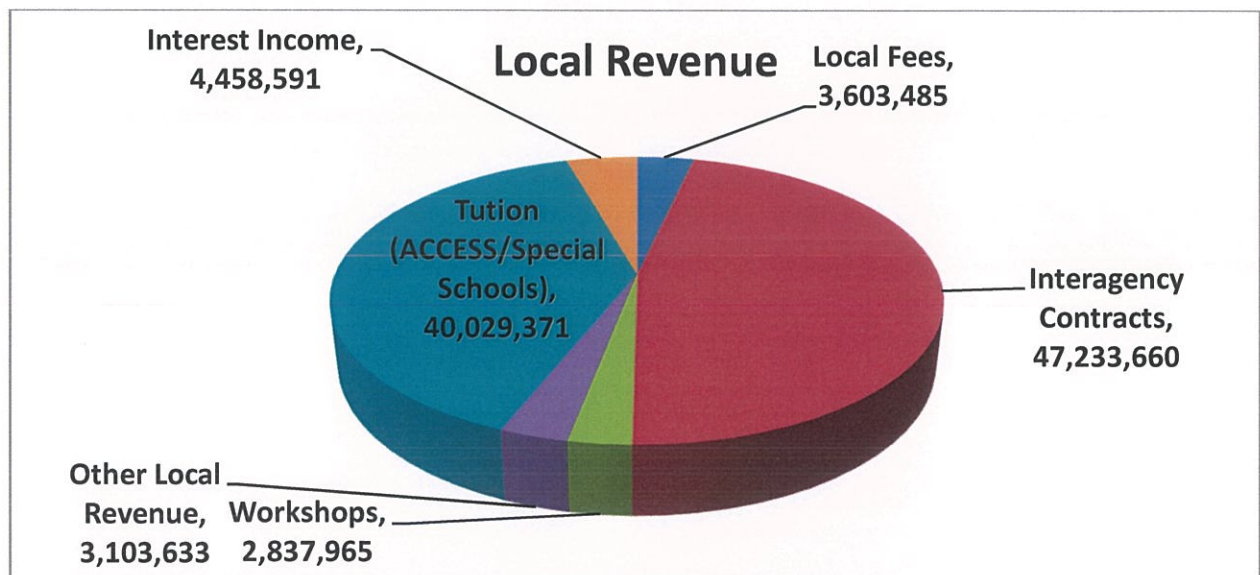
Career Pathways	3,655,650	2,326,488	-		
CTE Incentive	2,218,547	2,231,527	2,481,202	1,402,817	527,600
Total Grants	5,874,197	4,558,015	2,481,202	1,402,817	527,600

Contracts

Foster Youth Technical Assistance	307,030	282,566	407,245	-	-
K-12 Strong Workforce					3,834,330
K-12 Pathway Coordinator					117,500
Reset Toolbox					81,043
Suicide Prevention					70,790
Total Contracts	307,030	282,566	407,245		4,103,663

Total State	39,079,032	17,864,158	29,443,345	17,083,230	24,070,890
Change from Prior Year		(21,214,874)	11,579,197	(12,360,115)	6,987,660

Total Local Revenue is \$101,266,705



<u>Local Revenue</u>	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Budget
Community Redevelopment	2,185,773	2,598,100	2,999,856	3,355,800	3,300,000
Sale of Publications	499,106	316,888	304,131	206,778	124,485
Food Sales	323,611	298,327	352,932	202,486	176,500
Leases and Rentals	3,245	5,066	4,776		2,500
Interest	1,379,107	2,323,435	3,895,426	4,413,963	4,458,591

**Interagency Fees and
Contracts**

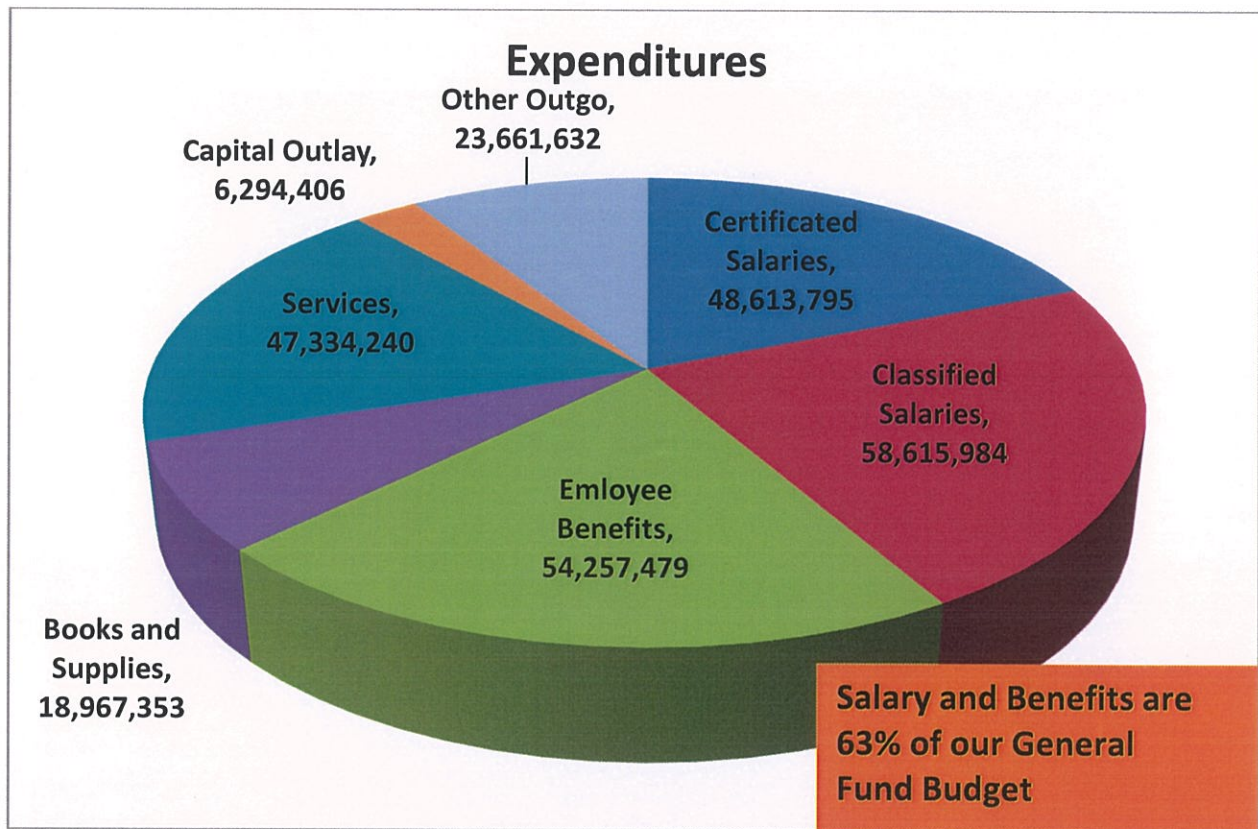
Courier JPA	151,700	160,000	230,000	190,000	210,000
ACCESS Fees	299,095	326,259	298,197	391,560	
Special Ed Infant	391,850	387,600	515,780	691,630	591,059
Dept. of Justice Tobacco	-	-	-	35,927	134,382
Education Support Dependent	286,577	292,556	-		
Project Glad	305,989	303,579	333,880	79,249	50,000
Preschool Glad	-	-	87,952	39,329	40,000
Special Ed JPA	46,859	46,181	45,442	44,732	-
Imagining Services	90,912	92,226	97,731	113,517	90,000
NOC SELPA Itinerant Services	1,662,822	1,847,990	2,050,633	1,931,119	1,991,298
Special Schools Billing	24,361,965	24,583,806	25,825,162	27,038,796	29,121,723
Stuart Foundation	125,415	42,566	933	128,942	-
SMARRTS	518,687	515,931	540,765	350,172	-
Safety of Students	1,011,184	1,144,266	831,078		-
Audiologist SELPA	279,815	337,632	273,327	289,467	299,741

VPE Health Care Agency	303,131	271,466	391,560	306,834	367,980
Violence Prevention	221,496	228,439	191,111	146,395	162,414
Violence Prevention Admin	208,879	251,866	228,340	201,321	222,782
Violence Prevention Conflict	93,295	101,733	-		
VPE Restorative Practice	-	-	238,266	112,070	153,421
VPE Threat Assessment	-	-	253,288	222,649	292,992
Violence Prevention Evaluation	131,849	135,146	152,374	151,098	153,884
Transportation	2,903,006	2,954,769	3,185,060	3,795,818	3,228,781
School Based Supplemental	503,520	477,451	242,553		-
CTE Incentive	134,968	140,979	146,137		-
Environmental Field	782,620	566,280	831,505	707,885	250,000
School Based Stress Mgmt	-	155,000	155,001	155,000	-
Healthy Schools Initiative	-	177,583	-		
Nutrition Education	-	136,995	93,815	54,977	10,471
IMPACT	952,344	-	1,895,395	3,194,384	1,928,836
Bi-Tech Fees	2,353,239	2,940,321	3,117,013	3,049,022	3,147,934
Education Services Income	-	-	1,404,732	1,078,382	1,027,480
IT Services	89,130	148,340	145,715	193,577	148,000
MAA	-	-	52,499	65,428	118,537
K-12 Strong Workforce	-	-	136,675	9,073,170	
K-12 Pathway				70,000	
Mental Health Services					1,500,000
Fairview Development					123,060
CAL Works HVP Home Visits					255,823
Education Workforce Investment					139,300
HCA After Hours Nurse					800,000
K-12 School Based Mental Health					502,931

Various	158,074	190,050	239,919	167,055	170,831
Total Interagency	42,759,263	44,498,826	51,788,959	62,248,532	55,295,736
Registrations for Workshops	3,889,646	3,631,384	4,469,921	3,598,823	2,837,965
Other Local Revenue	5,375,830	6,699,006	5,076,162	4,909,035	3,103,633
Total all 8600 Object Codes	52,024,739	54,829,216	61,335,042	70,756,390	61,237,334

Tuition

Special Schools	3,372,533	3,501,323	3,914,894	3,954,877	3,954,877
ACCESS	29,747,768	29,624,219	28,853,744	35,415,141	35,366,141
Charter School Admin Fee	232,343	289,248	399,597	467,811	687,966
Other	15,496	20,387	16,351	15,976	20,387
Total all 8700 Object Codes	33,368,140	33,435,177	33,184,586	39,853,805	40,029,371
Total All Local Revenue	85,392,879	88,264,393	94,519,628	110,610,195	101,266,705
Change from prior year		2,871,514	6,255,235	16,090,567	(9,343,490)



Salary and benefits are 63% of the general budget. OCDE has 1,401 employees 1,145 regular employees and 256 short term and substitute positions.

Below is a historical look at salary and benefits, which reflects the staffing and service reductions over the years as ADA and funding have declined. We have reduced positions through retirement incentives and attrition in the last few years to improve our student to teacher ratios. The historical data also shows a sharp increase in employee benefits for both pensions and health and welfare benefits. OCDE collaborates with our collective bargaining units and we add the cost of employee benefits to total compensation when bargaining.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Certificated Salaries	52,747,679	53,130,344	53,809,850	47,932,564	47,692,362	48,613,795	51,625,413	54,382,375
Classified Salaries	52,645,791	54,180,353	54,863,957	54,287,591	55,212,943	58,615,984	61,047,814	63,317,330
Employee Benefits	40,086,491	42,469,481	44,873,727	50,011,849	51,958,707	54,257,479	55,170,809	59,550,630
Total Salary and Benefits	145,479,961	149,780,178	153,547,534	152,232,004	154,864,012	161,487,258	167,844,036	177,250,335
Total Regular Employees	1159	1196	1220	1157	1105	1145		

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart below is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item as it is 63% of our budget.

	2018-19 Actuals	2019-20 Actuals	2020-21 Second Interim	Projected 2021-22	Projected 2022-23
Certificated Salaries	47,932,564	47,692,362	48,613,795	51,625,413	54,382,375
Classified Salaries	54,287,591	55,212,943	58,615,984	61,047,814	63,317,330
Employee Benefits	50,011,849	51,958,707	54,257,479	55,170,809	59,550,630

Salaries in 2020-21 reflect the savings from retirements and reductions through attrition. Employee health and welfare benefit increases are included, as we agreed to pay the increase in medical benefits though we have not concluded negotiations with our collective bargaining units for salaries. Based on the Governor's proposal, the State Teachers Retirement System (STRS) employers' rates decreased from 17.1% to 16.15% for 2020-21, but are forecasted to 15.92% for 2021-22 and 18% for 2022-23. The Public Employees Retirement System (PERS) increased employer rates at a slower rate from 19.721% to 20.7%, but are forecasted to increase to 23% in 2021-22 and 26.3% in 2022-23.

Salaries

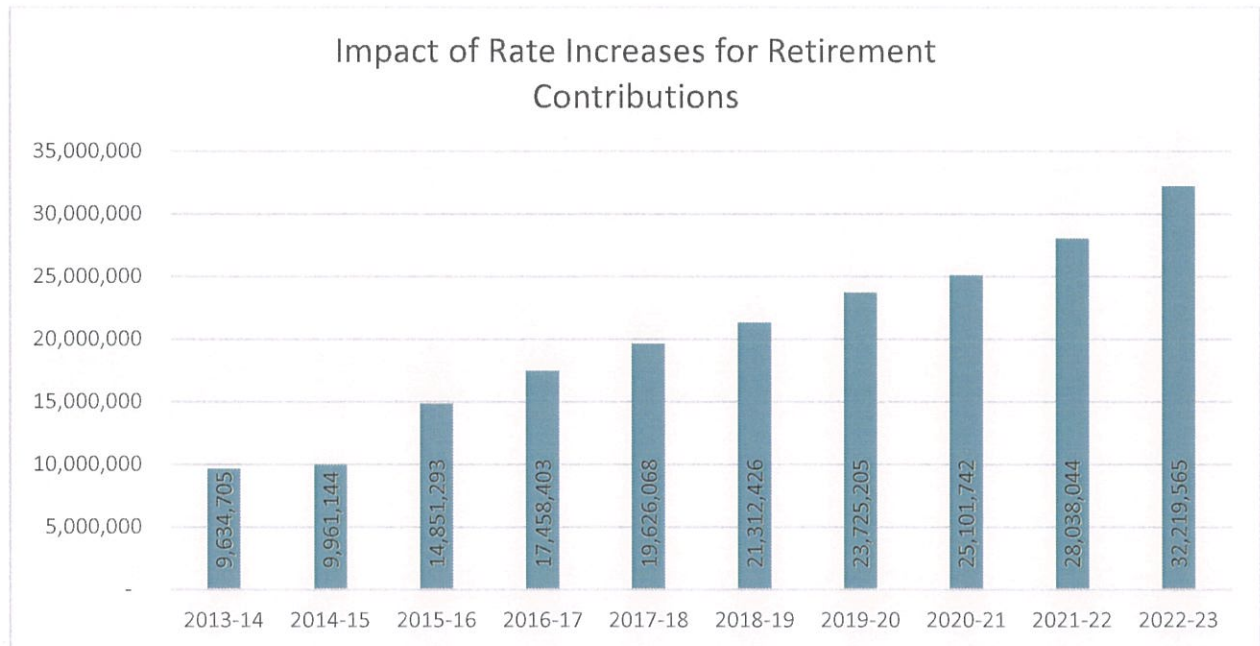
As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated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

Certificated Positions	
Teacher's Salaries	28,625,757
Pupil Support	3,466,439
Supervisors' and Administrators' Salaries	14,026,060
Other Certificated Salaries	2,495,539
Total Certificated Salaries	48,613,795
Classified Salaries	
Instructional Salaries	13,256,227
Support Salaries	3,256,261
Supervisors' and Administrators' Salaries	26,652,231
Clerical, Technical, Office Salaries	15,085,225
Other Classified Salaries	366,040
Total Classified Salaries	58,615,984

Benefits

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

State Teachers' Retirement (STRS)	13,025,817
Public Employers' Retirement (PERS)	12,075,925
Medicare/PARS	1,751,645
Health and Welfare	22,557,351
Unemployment	55,190
Workers' Compensation	2,258,729
Other Employee Benefits	2,532,822
Total Employee Benefits	54,257,479



Salaries and Benefits Projection Summary

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

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

Retirement Benefits: STRS employer rates are 16.15% for 2020-21 and PERS employer rates increased to 20.7%. These rates are anticipated to continue increasing in future years.

Books and Supplies

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

	2018-19 Actuals	2019-20 Actuals	2020-21 Projection	2021-22 Projection	2022-23 Projections
Textbooks/Inst. Materials	294,908	153,792	437,141	444,411	451,827
General Supplies	5,160,091	7,522,734	13,944,065	9,661,767	9,786,319
Equipment	573,076	1,458,358	4,586,147	4,648,566	4,712,233
Total	6,028,075	9,134,884	18,967,353	14,754,744	14,950,379

Book and Supplies Summary Projections

We have budgeted for furniture and equipment for anticipated moves to larger consolidated sites. Since 2014, we have been consolidating sites as our decline in ADA and teaching staff continues to decrease. For many reasons, including student and staff safety and improved program delivery, we have been consolidating to areas that have higher student populations where we can increase the services we offer our students. We have increased our technology purchases and internet bandwidth at most sites, to enable effective distance learning required by COVID-19 restrictions. We will continue to evaluate the technology needs of our students and staff.

Sub-Agreements \$12,728,975

These are contracts with other agencies for services they provide on our behalf. The largest contract is \$4,670,974 for transportation services, \$4,611,131 for MTSS, \$1,330,920 for the Strong Workforce Program, \$1,304,651 for TUPE programs, \$485,000 for Impact HUB, and \$326,299 in various entitlements and contracts.

Travel and Conference \$1,093,627

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

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which is budgeted to be \$194,342 for 2020-21. Travel, and parking for local conferences for staff development opportunities are included in this budget category. This is decreased by 58% from the adopted budget.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting \$291,306 for 2020-21. Many of these

programs include statewide collaboration, which usually requires monthly meetings in Sacramento. For 2020-21 the Superintendent has restricted travel to essential purposes only. This budget is a 66% decrease from the adopted budget.

Object Code 5230 is for registrations for conference and workshops. We are supporting staff attendance for virtual conferences for staff development opportunities when possible. We are budgeting \$607,979 for 2020-21. This is a decrease of 29% from the adopted budget.

Dues and Memberships: \$246,273

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

Pupil Insurance: \$531,532

- This is liability insurance for OCDE programs and we have received an assessment for prior year claims due to the passage of AB218. This law has created a significant impact on funding for liability for school districts around the state.

Utilities: \$1,166,791

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

Rentals and Leases: \$10,664,986

- The cost of leasing our school sites is \$7,494,510. This category also includes equipment maintenance agreements for all of our sites

Professional Services: \$19,961,078

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

Transfers of Direct Costs: (\$41,841)

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

Orange County Department of Education Legal Fees

Programs	2011-12 Actual	2012-13 Actual	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Second Interim Budget
Student Programs	125,120	46,133	35,007	27,501	80,238	20,265	12,912	4,519	26,837	285,400
General Administration	20,807	27,344	23,136	43,098	23,191	31,434	3,970	43,032	4,931	81,000
Project Glad			318,115	216,247	31,531	7,537				
County Board				15,574	27,629			374,611	706,485	1,060,000
County Superintendent					8,423			287,149	843,753	1,020,000
OCERS/ Attorney Fees					188,011	675,247	118,685	74,316	4,594	60,000
OCERS/UUAL					180,408	343,710	360,672	241,416		
County Board Contingency										350,000
Total	145,927	73,477	376,258	302,420	539,431	1,078,193	496,239	1,025,043	1,586,599	2,856,400
UUAL is required to move to object code 3900 in current year. The 2019-20 amount is \$292,608										
Payments for Settlement for OCERS is paid as administrative fees in 3900										

Communication: \$982,819

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

Services and Operating Services Summary Projections

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

Major Projects: We have budgeted for site improvements for leased sites for our ACCESS program as we transition to larger sites that will allow for more instructional opportunities such as career technical classes, and maker-spaces for technology. Though we will occupy larger sites, we will be closing over 23 smaller sites due to declining enrollment. Due to COVID-19, many of our plans were delayed, but we are moving forward with improvements at the Argosy ACCESS site in Orange.

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

Capital Outlay

These are expenditures for land, building improvements, capitalized (over \$5,000) equipment or replacement equipment. We have budgeted \$4 million for new equipment in the 2020-21 year.

Capital Outlay Summary Projections

We have completed numerous projects for the 2020-21 year. Completed replacing exterior doors and windows at the Kalmus site, and refurbishing of bathrooms for Buildings A, B and C. We are evaluating long-term space planning to forecast our space needs at our current locations, which will require investment in updated furniture to meet the changing needs of our employees. We will be bidding asphalt and roofing maintenance contracts for sites for Spring of 2020-21. Some of these items will be reimbursed by deferred maintenance funds.

Other Outgo

These are expenditures to other school districts or agencies. The Central County Career Technical Education Program continues to receive support through LCFF transition, and our commitment will be completed in 2020-21. This also includes transfers to the Orange County Court for excess property taxes.

Interfund Transfers:

We are budgeting to transfer \$687,215 to the Child Development Program located in Fund 12, because their state and federal entitlements cap our indirect rate at 8%. We are also budgeting to transfer \$980,735 for contributions to the Deferred Maintenance Program - Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency:

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

Summary

Our updated projection for 2020-21 reflects a surplus (current year revenues vs. current year expenditures) of \$22,719,686. This budget does include one-time federal CARES Act funding that is required to be expended by June 30, 2021. Salary and benefit increases are pending collective bargaining with both groups. We will monitor our budget closely and make reductions throughout the year where possible.

We continue to evaluate our instructional needs, as we are required to show increased or improved services for our students that receive supplemental and concentration funding which is allocated in our LCP. We are cautious regarding the recent information from the Legislative Analyst Office and economic experts regarding the state budget. We do support advocating for reductions in deferrals before any additional new revenue is allocated to schools. For 2021-22 we are anticipating reductions in on-going revenue, and we have increased expenditures for PERS, STRS and Health Benefits.

OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue. Our strong financial position will allow us to make thoughtful reductions that will not impact services to students, districts or our community partners.

Fund Balance:

The 2020-21 fund balance is projected to be \$253,480,016

\$86,232,376 is committed for specific program needs.

- \$51,316,564 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$9,005,910 is reserved for Lottery funds that have been reserved for contingencies.
- \$7,684,326 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$4,778,996 is reserved for District Differentiated Support.
- \$4,632,931 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- \$2,875,934 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$1,375,496 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$1,027,596 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$1,015,368 is reserved for Risk Management and Security.
- \$864,801 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- \$812,324 is reserved for Career Technical Education programs. This is funding for participating districts.
- \$350,000 is reserved for County Board discretionary.
- \$277,680 is reserved for Categorical programs ending balances that will be used in subsequent years.
- \$214,450 is reserved for the Special Education Alliance that has funds for specific trainings and legal costs.

\$44,941,310 is designated for carryover for specific programs

- \$26,039,772 is restricted for Routine Maintenance and is required by state statute.
- \$11,194,326 is restricted to be spent on facility or health and safety related items.
- \$3,402,951 is restricted for Multi-Tiered Support Systems.
- \$1,194,930 is restricted for the Special Schools billback program.
- \$1,116,294 is restricted for various Special Education program ending balances.
- \$1,002,847 is restricted for various income accounts for future work.
- \$669,350 is restricted for Lottery materials for Central County CTEp.
- \$320,840 is restricted for Lattner donation for Special Schools.

\$122,236,330 is designated for Reserve for Economic Uncertainties

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

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

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

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

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

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

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

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

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

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

ORANGE COUNTY DEPARTMENT OF EDUCATION
2020-21 Second Interim Budget
March 3, 2021

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$3,964,551 due to the following:</p> <ul style="list-style-type: none"> • \$3,804,086 increase for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200. • \$2,209,871 increase due to a projected increase to the Local Control Funding Formula due to hold harmless from the prior year. • \$158,783 increase due to a projected increase of Average Daily Attendance (ADA) for Alternative Education and due to the one-time change in the state formula of hold harmless ADA from the prior year • (\$2,208,189) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru) • <i>No change in the Local Control Funding Formula (LCFF). We are currently at the Minimum State Aid Guarantee so we will not receive additional funds for ADA growth or Cost of Living Increases.</i>
(2) Federal Revenue	<p>Increased by a net of \$1,151,714 due to the following:</p> <ul style="list-style-type: none"> • \$478,054 increase for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • \$385,102 increase for CARES Act, Elementary and Secondary Emergency Relief (ESSER) and Governor's Emergency Education for Relief (GEER) funds ending September 30, 2022 • \$288,558 increase for changes in various categorical programs
(3) Other State Revenue	<p>Decreased by a net of (\$230,345) due to the following:</p> <ul style="list-style-type: none"> • (\$220,059) decrease in Tobacco Use Prevention Program Education (TUPE) Building Capacity ending December 31, 2020. • (\$10,286) decrease in various state programs
(4) Other Local Revenue	<p>Increased by a net of \$1,329,731 due to the following:</p> <ul style="list-style-type: none"> • \$1,500,008 increase for Special Schools due to increase in the average student enrollment • \$641,028 increase in contract fees for Impact/Impact Hub due to increase in funding • \$400,000 increase in Community Redevelopment Funds • (\$1,161,215) decrease in contract fees for Transportation billings • (\$50,090) decrease in local revenue for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2020-21 Second Interim Budget
March 3, 2021

EXPENDITURES	
(5) Certificated Salaries	<p>Decreased by a net of (\$440,029) due to the following:</p> <ul style="list-style-type: none"> • (\$219,594) decrease for extra duty and substitutes for various programs • (\$206,880) decrease for (July – March) salary savings for unfilled positions budgeted for the whole year • (\$13,555) decrease for vacant and new certificated positions that are projected to be filled this year • No salary increases have been budgeted for certificated and certificated management.
(6) Classified Salaries	<p>Decreased by a net of (\$593,903) due to the following:</p> <ul style="list-style-type: none"> • \$529,211 increase for extra duty and substitutes for various programs • \$159,479 increase for short term positions • (\$646,073) decrease for vacant and new classified positions that are projected to be filled this year • (\$636,520) decrease for (July – March) salary savings for unfilled positions budgeted for the whole year • No salary increases have been budgeted for classified, supervisory, and classified management.
(7) Employee Benefits	<p>Decreased by a net of (\$927,440) due to the following:</p> <ul style="list-style-type: none"> • (\$639,783) decrease for (July- March) benefit savings for unfilled positions budgeted for the whole year • (\$287,657) decrease for benefits for vacant and new positions that are projected to be filled this year • No salary benefit increases have been budgeted.
(8) Books and Supplies	<p>Decreased by a net of (\$290,346) due to the following:</p> <ul style="list-style-type: none"> • \$254,901 increase in equipment for various programs • \$147,574 increase in equipment for CARES Act Coronavirus Relief funds (CRF) • (\$355,875) decrease in instructional materials and supplies for various programs • (\$336,946) decrease for holding accounts for various programs awaiting program guidelines
(9) Services, Other Operating Expenses	<p>Decreased by a net of (\$1,092,762) due to the following:</p> <ul style="list-style-type: none"> • \$67,301 increase for various operating contracts for various programs • (\$800,525) decrease in pass through sub-agreements for grants and categorical programs • (\$300,000) decrease for Information Technology data processing for VDI maintenance agreements and software licenses for new equipment purchased • (\$59,538) decrease for various miscellaneous operating expenses for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2020-21 Second Interim Budget
March 3, 2021

(10) Capital Outlay	<p>Increased by a net of \$922,727 due to the following:</p> <ul style="list-style-type: none"> • \$930,729 increase in new equipment for CARES Coronavirus Relief funds (CRF) • \$5,000 increase for improvement of sites and buildings for various programs • (\$13,002) decrease in new and replacement equipment for various programs
(11) Other Outgo	<p>Increased by a net of \$4,405,502 due to the following:</p> <ul style="list-style-type: none"> • \$3,804,086 increase for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources] • \$420,950 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • \$180,466 increase in North Orange County SELPA transfers
(12) Indirect Costs	<p>Increased by a net of \$204,926 due to the following:</p> <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	<p>Increased by a net of \$15,568 due to the following:</p> <ul style="list-style-type: none"> • \$15,568 increase for contribution to the Child Development Fund due to the changes in funding <i>[these funds have a cap on the indirect allowed and the contribution is the offset]</i>
(14) Ending Balance	<p>The total projected General ending fund balance is \$253,480,016 \$122,236,330 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$86,232,376 designated for programs and grants • \$44,941,310 designated as Legally Restricted for programs • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$122,236,330</p>

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

2/23/2021 Revenue	2020-21			2020-21			2020-21			Variance	
	First Interim Budget (FI)			Second Interim Budget (SI)			2020-21 SI -vs- 2020-21 FI			Unrestricted	Restricted
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		
LCFF/Revenue Limit	100,686,860	5,777,329	106,464,189	104,651,411	5,777,329	110,428,740	3,964,551	-	3,964,551		3,964,551
Federal	24,222,160	19,324,366	43,546,526	24,700,214	19,998,026	44,698,240	478,054	673,660	1,151,714		1,151,714
Other State	3,490,252	20,810,983	24,301,235	3,477,474	20,593,416	24,070,890	(12,778)	(217,567)	(230,345)		(230,345)
Local Revenue	55,251,118	44,685,856	99,936,974	54,025,670	47,241,035	101,266,705	(1,225,448)	2,555,179	1,329,731		1,329,731
Total Revenue	183,650,390	90,598,534	274,248,924	186,854,769	93,609,806	280,464,575	3,204,379	3,011,272	6,215,651		
Expenditures											
Certificated	31,068,679	17,985,145	49,053,824	30,797,181	17,816,614	48,613,795	(271,498)	(168,531)	(440,029)		
Classified	35,567,500	23,642,387	59,209,887	34,280,791	24,335,193	58,615,984	(1,286,709)	692,806	(593,903)		
Benefits	30,727,712	24,457,207	55,184,919	29,912,960	24,344,519	54,257,479	(814,752)	(112,688)	(927,440)		
Books and Supplies	12,143,069	7,114,630	19,257,699	11,593,551	7,373,802	18,967,353	(549,518)	259,172	(290,346)		
Services	30,915,769	17,511,233	48,427,002	29,091,272	18,242,968	47,334,240	(1,824,497)	731,735	(1,092,762)		
Capital Outlay	2,947,579	2,424,100	5,371,679	2,944,077	3,350,329	6,294,406	(3,502)	926,229	922,727		
Other Outgo	23,624,293	182,028	23,806,321	27,849,329	362,494	28,211,823	4,225,036	180,466	4,405,502		
Transfers of Indirect	(11,104,853)	6,759,588	(4,345,265)	(11,493,808)	6,943,617	(4,550,191)	(388,955)	184,029	(204,926)		
Total Expenditures	155,889,748	100,076,318	255,966,066	154,975,353	102,769,536	257,744,889	(914,395)	2,693,218	1,778,823		
Excess/Deficiency	27,760,642	(9,477,784)	18,282,858	31,879,416	(9,159,730)	22,719,686	4,118,774	318,054	4,436,828		
Transfers In	-	-	-	-	-	-	-	-	-		
Transfers Out	(671,647)	(980,735)	(1,652,382)	(687,215)	(980,735)	(1,667,950)	(15,568)	-	(15,568)		
Other Sources	-	-	-	-	-	-	-	-	-		
Contributions	(10,069,826)	10,069,826	-	(9,717,470)	9,717,470	-	352,356	(352,356)	-		
All Other Sources	(10,741,473)	9,089,091	(1,652,382)	(10,404,685)	8,736,735	(1,667,950)	336,788	(352,356)	(15,568)		
Net Increase or											
Decrease in Fund	17,019,169	(388,693)	16,630,476	21,474,731	(422,995)	21,051,736	4,455,562	(34,302)	4,421,260		
Beginning Balance	187,063,975	45,364,305	232,428,280	187,063,975	45,364,305	232,428,280	-	-	-		
Audit Adjustment	-	-	-	-	-	-	-	-	-		
Ending Balance	204,083,144	44,975,612	249,058,756	208,538,706	44,941,310	253,480,016	4,455,562	(34,302)	4,421,260		

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

	Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
	A. REVENUES								
1)	1) LCFF Sources		8010-8099	101,610,796.00	106,464,189.00	65,628,613.53	110,428,740.00	3,964,551.00	3.7%
2)	2) Federal Revenue		8100-8299	31,394,019.00	43,546,526.00	31,131,009.92	44,698,240.00	1,151,714.00	2.6%
3)	3) Other State Revenue		8300-8599	15,315,615.00	24,301,235.00	12,521,843.03	24,070,890.00	(230,345.00)	-0.9%
4)	4) Other Local Revenue		8600-8799	99,751,747.00	99,936,974.00	48,945,095.11	101,266,705.00	1,329,731.00	1.3%
	5) TOTAL, REVENUES			248,072,177.00	274,248,924.00	158,226,561.59	280,464,575.00		
	B. EXPENDITURES								
5)	1) Certificated Salaries		1000-1999	51,550,339.00	49,053,824.00	27,835,885.18	48,613,795.00	440,029.00	0.9%
6)	2) Classified Salaries		2000-2999	61,629,037.00	59,209,887.00	30,936,277.59	58,615,984.00	593,903.00	1.0%
7)	3) Employee Benefits		3000-3999	54,211,767.00	55,184,919.00	26,632,659.18	54,257,479.00	927,440.00	1.7%
8)	4) Books and Supplies		4000-4999	16,417,261.00	19,257,699.00	4,327,992.62	18,967,353.00	290,346.00	1.5%
9)	5) Services and Other Operating Expenditures		5000-5999	46,510,722.00	48,427,002.00	14,559,268.61	47,334,240.00	1,092,762.00	2.3%
10)	6) Capital Outlay		6000-6999	3,185,807.00	5,371,879.00	3,032,205.91	6,294,406.00	(922,727.00)	-17.2%
11)	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
			7400-7499	39,733,483.00	23,806,321.00	18,905,420.31	28,211,823.00	(4,405,502.00)	-18.5%
12)	8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,437,318.00)	(4,345,265.00)	(1,183,778.43)	(4,550,191.00)	204,926.00	-4.7%
	9) TOTAL, EXPENDITURES			269,801,098.00	255,966,066.00	125,045,930.97	257,744,889.00		
	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,728,921.00)	18,282,858.00	33,180,630.62	22,719,686.00		
13)	D. OTHER FINANCING SOURCES/USES								
	1) Interfund Transfers								
	a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Transfers Out		7600-7629	1,431,837.00	1,652,382.00	0.00	1,667,950.00	(15,568.00)	-0.9%
	2) Other Sources/Uses								
	a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
	3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
	4) TOTAL, OTHER FINANCING SOURCES/USES			(1,431,837.00)	(1,652,382.00)	0.00	(1,667,950.00)		

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)			(23,160,758.00)	16,630,476.00	33,180,630.62	21,051,736.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	220,986,209.00	232,428,280.00		232,428,280.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,986,209.00	232,428,280.00		232,428,280.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,986,209.00	232,428,280.00		232,428,280.00		
14) 2) Ending Balance, June 30 (E + F1e)			197,825,451.00	249,058,756.00		253,480,016.00		
15) Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	43,003,032.00	44,975,612.00		44,941,310.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44,311,144.00	83,684,575.00		86,232,376.00		
ACCESS LCFF/LCAP Priorities	0000	9780	10,461,804.00					
Mandated Costs	0000	9780	6,566,590.00					
COE LCAP Support & Approval	0000	9780	5,403,909.00					
Medical Administrative Activities (MAA	0000	9780	4,314,584.00					
OCDE ERATE	0000	9780	2,904,891.00					
Risk Management Safety & Security	0000	9780	1,000,636.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
Reserve for Outdated Checks	0000	9780	640,847.00					
Various Other Designated Programs	0000	9780	523,779.00					
Time & Attendance	0000	9780	459,531.00					
Various Workshop Trainings	0000	9780	376,217.00					
County Board Discretionary	0000	9780	350,000.00					
FIS V-Card District Discretionary	0000	9780	270,000.00					
Reserve for Alternative Education CHE	0000	9780	245,158.00					
Special Schools JPA	0000	9780	239,287.00					
Special Schools Tier III	0000	9780	238,117.00					
OCERS Pending Litigation	0000	9780	200,000.00					
Courier Services	0000	9780	192,610.00					
College and Career Readiness Consor	0000	9780	129,992.00					
Instructional Materials Lottery	1100	9780	8,605,682.00					
CTEp (ROP) Lottery	1100	9780	375,186.00					
ACCESS LCFF/LCAP Priorities	0000	9780		48,934,251.00				
Mandated Costs	0000	9780		7,684,326.00				
COE LCAP Support & Approval	0000	9780		4,789,967.00				
Medical Administrative Activities (MAA	0000	9780		4,581,181.00				
OCDE ERATE	0000	9780		2,936,639.00				
Risk Management Safety & Security	0000	9780		1,011,488.00				
Reserve for Outdated Checks	0000	9780		864,801.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				

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 Workshop Trainings	0000	9780		531,977.00				
Various Other Designated Programs	0000	9780		430,665.00				
County Board Discretionary	0000	9780		350,000.00				
EISS/SEED Workshop	0000	9780		280,358.00				
Special Schools Tier III	0000	9780		269,523.00				
FIS V-Card District Discretionary	0000	9780		248,839.00				
Courier Services	0000	9780		220,245.00				
Special Education JPA	0000	9780		214,450.00				
Time & Attendance	0000	9780		194,588.00				
2015-16 One-Time Discretionary	0000	9780		172,880.00				
College and Career Readiness Consor	0000	9780		132,008.00				
Instructional Materials Lottery	1100	9780		8,658,100.00				
CTEP (ROP) Lottery	1100	9780		365,965.00				
ACCESS LCFF/LCAP Priorities	0000	9780				51,316,564.00		
Mandated Costs	0000	9780				7,684,326.00		
COE LCAP Support & Approval	0000	9780				4,778,996.00		
Medi-Cal Administrative Activities (MA	0000	9780				4,632,931.00		
OCDE ERATE	0000	9780				2,875,934.00		
Risk Management Safety & Security	0000	9780				1,015,368.00		
Reserve for Outdated Checks	0000	9780				864,801.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
Various Other Designated Programs	0000	9780				627,181.00		
EISS/SEED Workshop	0000	9780				478,153.00		
County Board Discretionary	0000	9780				350,000.00		
Various Workshop Trainings	0000	9780				331,626.00		
Special Education Tier III	0000	9780				277,680.00		
FIS V-Card district Discretionary	0000	9780				248,839.00		
Courier Services	0000	9780				217,817.00		
Special Education JPA	0000	9780				214,450.00		
Time & Attendance	0000	9780				194,588.00		
2015-16 One-Time Discretionary	0000	9780				172,880.00		
College & Career Readiness Consortiu	0000	9780				132,008.00		
Instructional Materials Lottery	1100	9780				8,656,895.00		
CTEp (ROP) Lottery	1100	9780				349,015.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	110,441,275.00	120,328,569.00		122,236,330.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

30 10308 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	23,554,499.00	25,953,963.00	14,282,402.95	25,938,301.00	(15,662.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	376,200.00	559,314.00	238,269.00	560,996.00	1,682.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	518,130.00	518,130.00	253,905.66	507,811.00	(10,319.00)	-2.0%
Timber Yield Tax		8022	0.00	0.00	0.04	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	98,921,266.00	99,688,973.00	59,156,875.19	104,666,408.00	4,977,435.00	5.0%
Unsecured Roll Taxes		8042	2,929,899.00	3,072,128.00	2,626,066.54	2,944,101.00	(128,027.00)	-4.2%
Prior Years' Taxes		8043	2,240,884.00	2,233,787.00	2,892,820.83	2,917,063.00	683,276.00	30.6%
Supplemental Taxes		8044	2,073,625.00	2,089,957.00	1,383,304.95	2,191,421.00	101,464.00	4.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,913,475.00	7,870,814.00	4,835,793.45	8,433,704.00	562,890.00	7.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			138,527,978.00	141,987,086.00	85,669,238.61	148,159,805.00	6,172,739.00	4.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(646,318.00)	(463,206.00)	0.00	(481,524.00)	1,682.00	-0.4%
All Other LCFF								
Transfers - Current Year	All Other	8091	(376,200.00)	(559,314.00)	0.00	(560,996.00)	(1,682.00)	0.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,028,127.00	937,680.00	0.00	937,680.00	0.00	0.0%
Property Taxes Transfers		8097	(36,922,791.00)	(35,438,037.00)	(20,040,625.08)	(37,646,225.00)	(2,208,188.00)	6.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			101,610,796.00	106,464,189.00	65,628,613.53	110,428,740.00	3,964,551.00	3.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,097,314.00	1,042,529.00	0.00	1,042,529.00	0.00	0.0%
Special Education Discretionary Grants		8182	454,344.00	434,111.00	118,618.00	434,111.00	0.00	0.0%
Child Nutrition Programs		8220	330,000.00	165,000.00	45,867.57	165,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,556,380.00	1,580,634.00	609,788.81	1,578,413.00	(2,221.00)	-0.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,430,760.00	3,394,440.00	1,456,818.62	3,528,182.00	133,742.00	3.9%
Title I, Part D, Local Delinquent Programs	3025	8290	1,893,602.00	1,988,609.00	691,901.41	1,982,798.00	(5,811.00)	-0.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	103,953.00	103,104.00	40,965.71	103,104.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	780.00	2,618.00	655.00	2,618.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	75,000.00	184,928.00	65,857.55	133,935.00	(50,993.00)	-27.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3080, 3081, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	1,609,553.00	1,391,364.00	398,467.47	1,457,653.00	66,289.00	4.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,842,333.00	33,259,189.00	27,702,069.78	34,269,897.00	1,010,708.00	3.0%
TOTAL, FEDERAL REVENUE			31,394,019.00	43,546,526.00	31,131,009.92	44,698,240.00	1,151,714.00	2.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	28,000.00	14,000.00	3,079.96	14,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	813,579.00	841,868.00	841,868.00	841,868.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materii		8560	1,075,563.00	1,341,658.00	626,717.88	1,341,684.00	26.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	13,979.17	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	159,085.00	173,704.00	64,527.90	173,704.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	367,719.00	527,600.00	1,087,691.69	527,600.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	3,988,951.00	4,917,986.00	3,588,019.82	4,697,927.00	(220,059.00)	-4.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,882,718.00	16,484,419.00	6,295,958.61	16,474,107.00	(10,312.00)	-0.1%
TOTAL, OTHER STATE REVENUE			15,315,615.00	24,301,235.00	12,521,843.03	24,070,890.00	(230,345.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,900,000.00	2,900,000.00	2,052,201.86	3,300,000.00	400,000.00	13.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	255,843.00	130,485.00	69,734.29	124,485.00	(6,000.00)	-4.6%
Food Service Sales		8634	356,500.00	176,500.00	11,149.76	176,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	0.00	2,500.00	(2,500.00)	-50.0%
Interest		8660	4,800,000.00	4,462,267.00	1,169,226.78	4,457,051.00	(5,216.00)	-0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,540.00	1,540.00	0.00	1,540.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	52,717,495.00	45,926,879.00	20,930,190.16	47,233,660.00	1,306,781.00	2.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,586,556.00	3,033,482.00	1,148,916.40	2,837,965.00	(195,517.00)	-6.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,088,906.00	3,271,450.00	1,919,684.87	3,103,633.00	(167,817.00)	-5.1%
Tuition		8710	31,536,146.00	39,321,018.00	21,625,286.10	39,321,018.00	0.00	0.0%
All Other Transfers In		8781-8783	483,374.00	687,966.00	0.00	687,966.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	18,704.89	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,751,747.00	99,936,974.00	48,945,095.11	101,266,705.00	1,329,731.00	1.3%
TOTAL, REVENUES			248,072,177.00	274,248,924.00	158,226,561.59	280,464,575.00	6,215,651.00	2.3%

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

30 10306 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,442,372.00	28,995,127.00	16,862,632.60	28,625,757.00	369,370.00	1.3%
Certificated Pupil Support Salaries		1200	3,357,446.00	3,432,484.00	1,839,055.20	3,466,439.00	(33,955.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,183,482.00	14,090,853.00	7,942,044.81	14,026,060.00	64,793.00	0.5%
Other Certificated Salaries		1900	2,587,039.00	2,535,360.00	1,392,152.57	2,495,539.00	39,821.00	1.6%
TOTAL, CERTIFICATED SALARIES			51,550,339.00	49,053,824.00	27,835,885.18	48,613,795.00	440,029.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,173,351.00	12,989,624.00	6,333,592.80	13,256,227.00	(266,603.00)	-2.2%
Classified Support Salaries		2200	3,417,703.00	3,428,330.00	1,656,426.33	3,256,261.00	172,069.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	27,597,188.00	26,878,730.00	14,204,844.06	26,652,231.00	226,499.00	0.8%
Clerical, Technical and Office Salaries		2400	15,943,817.00	15,300,956.00	8,548,202.92	15,085,225.00	215,731.00	1.4%
Other Classified Salaries		2900	496,978.00	632,247.00	193,211.48	366,040.00	266,207.00	42.1%
TOTAL, CLASSIFIED SALARIES			61,628,037.00	59,209,887.00	30,936,277.59	58,615,984.00	593,903.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,864,279.00	13,101,086.00	4,064,987.31	13,025,817.00	75,269.00	0.6%
PERS		3201-3202	12,349,775.00	12,171,051.00	6,805,754.22	12,075,925.00	95,126.00	0.8%
OASDI/Medicare/Alternative		3301-3302	1,741,633.00	1,724,520.00	866,001.34	1,751,645.00	(27,125.00)	-1.6%
Health and Welfare Benefits		3401-3402	23,849,740.00	23,336,147.00	12,824,382.97	22,557,351.00	778,796.00	3.3%
Unemployment Insurance		3501-3502	55,761.00	54,728.00	28,886.20	55,190.00	(462.00)	-0.8%
Workers' Compensation		3601-3602	2,264,334.00	2,229,642.00	1,202,251.83	2,258,729.00	(29,087.00)	-1.3%
OPEB, Allocated		3701-3702	0.00	0.00	146,274.78	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,086,245.00	2,567,745.00	894,120.53	2,532,822.00	34,923.00	1.4%
TOTAL, EMPLOYEE BENEFITS			54,211,767.00	55,184,919.00	26,832,659.18	54,257,479.00	927,440.00	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	261,718.00	280,178.00	76,358.26	279,178.00	1,000.00	0.4%
Books and Other Reference Materials		4200	133,940.00	151,172.00	55,169.12	157,962.00	(6,790.00)	-4.5%
Materials and Supplies		4300	12,182,775.00	14,005,677.00	3,634,828.32	13,304,066.00	701,611.00	5.0%
Noncapitalized Equipment		4400	3,226,828.00	4,183,672.00	467,004.50	4,586,147.00	(402,475.00)	-9.6%
Food		4700	612,000.00	637,000.00	94,632.42	640,000.00	(3,000.00)	-0.5%
TOTAL, BOOKS AND SUPPLIES			16,417,261.00	19,257,699.00	4,327,992.62	18,967,353.00	290,346.00	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,194,775.00	13,529,500.00	1,454,573.36	12,728,975.00	800,525.00	5.9%
Travel and Conferences		5200	2,180,100.00	1,511,005.00	189,531.06	1,093,627.00	417,378.00	27.6%
Dues and Memberships		5300	294,170.00	257,016.00	121,605.55	246,273.00	10,743.00	4.2%
Insurance		5400-5450	400,000.00	400,000.00	509,108.15	531,532.00	(131,532.00)	-32.9%
Operations and Housekeeping Services		5500	1,136,118.00	1,128,604.00	652,880.09	1,168,791.00	(38,187.00)	-3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,106,393.00	10,767,133.00	6,211,117.62	10,664,986.00	102,147.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,920.00)	(41,820.00)	(17,758.03)	(41,841.00)	21.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	17,336,315.00	19,945,699.00	4,762,286.70	19,961,078.00	(15,379.00)	-0.1%
Communications		5900	898,771.00	929,865.00	675,924.11	982,819.00	(52,854.00)	-5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,510,722.00	48,427,002.00	14,559,268.61	47,334,240.00	1,092,762.00	2.3%

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	1,875,000.00	30,206.78	1,875,000.00	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	0.00	0.00	8,971.64	5,000.00	(5,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,407,000.00	3,216,179.00	2,980,668.45	4,138,406.00	(922,227.00)	-28.7%
Equipment Replacement		6500	278,807.00	280,500.00	12,161.04	276,000.00	4,500.00	1.6%
TOTAL, CAPITAL OUTLAY			3,185,807.00	5,371,679.00	3,032,205.91	6,294,406.00	(922,727.00)	-17.2%
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	8500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	8500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	8500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	17,883,767.00	22,745,012.00	18,542,925.95	23,165,962.00	(420,950.00)	-1.9%
All Other Transfers Out to All Others		7299	21,473,717.00	685,310.00	362,494.36	4,669,862.00	(3,984,552.00)	-581.4%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			39,733,483.00	23,806,321.00	18,905,420.31	28,211,823.00	(4,405,502.00)	-18.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(3,437,318.00)	(4,345,265.00)	(1,183,778.43)	(4,550,191.00)	204,926.00	-4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,437,318.00)	(4,345,265.00)	(1,183,778.43)	(4,550,191.00)	204,926.00	-4.7%
TOTAL, EXPENDITURES			269,801,098.00	255,966,066.00	125,045,930.97	257,744,889.00	(1,778,823.00)	-0.7%

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	451,102.00	671,647.00	0.00	687,215.00	(15,568.00)	-2.3%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,431,837.00	1,652,382.00	0.00	1,667,950.00	(15,568.00)	-0.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,431,837.00)	(1,652,382.00)	0.00	(1,667,950.00)	15,568.00	0.9%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
3210	Elementary and Secondary School Emergen	390,573.00
3215	Governor's Emergency Education Relief Fun	73,094.00
5640	Medi-Cal Billing Option	185,495.00
6300	Lottery: Instructional Materials	2,479,426.00
6371	CalWORKs for ROCP or Adult Education	41,914.00
6500	Special Education	1,524,000.00
6512	Special Ed: Mental Health Services	49,354.00
6546	Mental Health-Related Services	24,376.00
7388	SB 117 COVID-19 LEA Response Funds	106,160.00
7810	Other Restricted State	3,402,951.00
8150	Ongoing & Major Maintenance Account (RM,	26,039,772.00
9010	Other Restricted Local	10,624,195.00
Total, Restricted Balance		<u>44,941,310.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	97,631,068.00	100,686,860.00	62,051,545.82	104,651,411.00	3,964,551.00	3.9%
2) Federal Revenue		8100-8299	19,354,126.00	24,222,160.00	20,077,374.31	24,700,214.00	478,054.00	2.0%
3) Other State Revenue		8300-8599	3,043,394.00	3,490,252.00	2,198,976.48	3,477,474.00	(12,778.00)	-0.4%
4) Other Local Revenue		8600-8799	50,204,358.00	55,251,118.00	27,330,698.87	54,025,670.00	(1,225,448.00)	-2.2%
5) TOTAL, REVENUES			170,232,946.00	183,650,390.00	111,658,595.48	186,854,769.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,861,173.00	31,068,679.00	17,693,427.64	30,797,181.00	271,498.00	0.9%
2) Classified Salaries		2000-2999	37,223,522.00	35,567,500.00	18,859,491.26	34,280,791.00	1,286,709.00	3.6%
3) Employee Benefits		3000-3999	29,790,237.00	30,727,712.00	16,304,806.31	29,912,960.00	814,752.00	2.7%
4) Books and Supplies		4000-4999	13,213,151.00	12,143,069.00	1,905,723.42	11,593,551.00	549,518.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	32,451,106.00	30,915,769.00	12,208,206.03	29,091,272.00	1,824,497.00	5.9%
6) Capital Outlay		6000-6999	3,175,807.00	2,947,579.00	363,261.50	2,944,077.00	3,502.00	0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	39,733,483.00	23,624,293.00	18,542,925.95	27,849,329.00	(4,225,036.00)	-17.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,351,480.00)	(11,104,853.00)	(1,653,119.86)	(11,493,808.00)	388,955.00	-3.5%
9) TOTAL, EXPENDITURES			178,096,999.00	155,889,748.00	84,224,722.25	154,875,353.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(7,864,053.00)	27,760,642.00	27,433,873.23	31,879,416.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	451,102.00	671,647.00	0.00	687,215.00	(15,568.00)	-2.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,132,722.00)	(10,069,826.00)	(37,289.95)	(9,717,470.00)	352,356.00	-3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,583,824.00)	(10,741,473.00)	(37,289.95)	(10,404,685.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,447,877.00)	17,019,169.00	27,396,583.28	21,474,731.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	175,270,296.00	187,063,975.00		187,063,975.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,270,296.00	187,063,975.00		187,063,975.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,270,296.00	187,063,975.00		187,063,975.00		
2) Ending Balance, June 30 (E + F1e)			154,822,419.00	204,083,144.00		208,538,706.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44,311,144.00	83,684,575.00		86,232,376.00		
ACCESS LCFF/LCAP Priorities	0000	9780	10,461,804.00					
Mandated Costs	0000	9780	6,566,590.00					
COE LCAP Support & Approval	0000	9780	5,403,909.00					
Medical Administrative Activities (MAA)	0000	9780	4,314,584.00					
OCDE ERATE	0000	9780	2,904,891.00					
Risk Management Safety & Security	0000	9780	1,000,636.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
Reserve for Outdated Checks	0000	9780	640,847.00					
Various Other Designated Programs	0000	9780	523,779.00					
Time & Attendance	0000	9780	459,531.00					
Various Workshop Trainings	0000	9780	376,217.00					
County Board Discretionary	0000	9780	350,000.00					
FIS V-Card District Discretionary	0000	9780	270,000.00					
Reserve for Alternative Education CHE	0000	9780	245,158.00					
Special Schools JPA	0000	9780	239,287.00					
Special Schools Tier III	0000	9780	238,117.00					
OCERS Pending Litigation	0000	9780	200,000.00					
Courier Services	0000	9780	192,610.00					
College and Career Readiness Consor	0000	9780	129,992.00					
Instructional Materials Lottery	1100	9780	8,605,682.00					
CTEp (ROP) Lottery	1100	9780	375,186.00					
ACCESS LCFF/LCAP Priorities	0000	9780		48,934,251.00				
Mandated Costs	0000	9780		7,684,326.00				
COE LCAP Support & Approval	0000	9780		4,789,967.00				
Medical Administrative Activities (MAA)	0000	9780		4,581,181.00				
OCDE ERATE	0000	9780		2,936,639.00				
Risk Management Safety & Security	0000	9780		1,011,488.00				
Reserve for Outdated Checks	0000	9780		864,801.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				

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 Workshop Trainings	0000	9780		531,977.00				
Various Other Designated Programs	0000	9780		430,665.00				
County Board Discretionary	0000	9780		350,000.00				
EISS/SEED Workshop	0000	9780		280,358.00				
Special Schools Tier III	0000	9780		269,523.00				
FIS V-Card District Discretionary	0000	9780		248,839.00				
Courier Services	0000	9780		220,245.00				
Special Education JPA	0000	9780		214,450.00				
Time & Attendance	0000	9780		194,588.00				
2015-16 One-Time Discretionary	0000	9780		172,880.00				
College and Career Readiness Consor	0000	9780		132,008.00				
Instructional Materials Lottery	1100	9780		8,658,100.00				
CTEP (ROP) Lottery	1100	9780		365,965.00				
ACCESS LCFF/LCAP Priorities	0000	9780				51,316,564.00		
Mandated Costs	0000	9780				7,684,326.00		
COE LCAP Support & Approval	0000	9780				4,778,996.00		
Medi-Cal Administrative Activities (MA	0000	9780				4,632,931.00		
OCDE ERATE	0000	9780				2,875,934.00		
Risk Management Safety & Security	0000	9780				1,015,368.00		
Reserve for Outdated Checks	0000	9780				864,801.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
Various Other Designated Programs	0000	9780				627,181.00		
EISS/SEED Workshop	0000	9780				478,153.00		
County Board Discretionary	0000	9780				350,000.00		
Various Workshop Trainings	0000	9780				331,626.00		
Special Education Tier III	0000	9780				277,680.00		
FIS V-Card district Discretionary	0000	9780				248,839.00		
Courier Services	0000	9780				217,817.00		
Special Education JPA	0000	9780				214,450.00		
Time & Attendance	0000	9780				194,588.00		
2015-16 One-Time Discretionary	0000	9780				172,880.00		
College & Career Readiness Consortiu	0000	9780				132,008.00		
Instructional Materials Lottery	1100	9780				8,656,895.00		
CTEp (ROP) Lottery	1100	9780				349,015.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	110,441,275.00	120,328,569.00		122,236,330.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	23,554,499.00	25,953,963.00	14,282,402.95	25,938,301.00	(15,662.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	376,200.00	559,314.00	238,269.00	560,996.00	1,682.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	518,130.00	518,130.00	253,905.66	507,811.00	(10,319.00)	-2.0%
Timber Yield Tax		8022	0.00	0.00	0.04	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	98,921,266.00	99,688,973.00	59,156,675.19	104,666,408.00	4,977,435.00	5.0%
Unsecured Roll Taxes		8042	2,929,899.00	3,072,128.00	2,626,066.54	2,944,101.00	(128,027.00)	-4.2%
Prior Years' Taxes		8043	2,240,884.00	2,233,787.00	2,892,820.83	2,917,063.00	683,276.00	30.6%
Supplemental Taxes		8044	2,073,625.00	2,089,957.00	1,383,304.95	2,191,421.00	101,464.00	4.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/899/1992)		8047	7,913,475.00	7,870,814.00	4,835,793.45	8,433,704.00	562,890.00	7.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			138,527,978.00	141,987,066.00	85,669,238.61	148,159,805.00	6,172,739.00	4.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(646,318.00)	(463,206.00)	0.00	(461,524.00)	1,682.00	-0.4%
All Other LCFF								
Transfers - Current Year	All Other	8091	(376,200.00)	(559,314.00)	0.00	(560,996.00)	(1,682.00)	0.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,028,127.00	937,680.00	0.00	937,680.00	0.00	0.0%
Property Taxes Transfers		8097	(40,902,519.00)	(41,215,366.00)	(23,617,692.79)	(43,423,554.00)	(2,208,188.00)	5.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			97,631,068.00	100,686,860.00	62,051,545.82	104,651,411.00	3,964,551.00	3.9%
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	118,618.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	19,354,126.00	24,222,160.00	19,958,756.31	24,700,214.00	478,054.00	2.0%
TOTAL, FEDERAL REVENUE			19,354,126.00	24,222,160.00	20,077,374.31	24,700,214.00	478,054.00	2.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	813,579.00	841,868.00	841,868.00	841,868.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	795,753.00	1,011,300.00	583,691.46	1,010,095.00	(1,205.00)	-0.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	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						
All Other State Revenue	All Other	8590	1,434,062.00	1,637,084.00	773,417.02	1,625,511.00	(11,573.00)	-0.7%
TOTAL, OTHER STATE REVENUE			3,043,394.00	3,490,252.00	2,198,976.48	3,477,474.00	(12,778.00)	-0.4%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	136,843.00	121,985.00	31,466.79	84,485.00	(37,500.00)	-30.7%
Food Service Sales		8634	355,000.00	175,000.00	11,149.76	175,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	0.00	2,500.00	(2,500.00)	-50.0%
Interest		8660	4,800,000.00	4,462,267.00	1,169,226.78	4,457,051.00	(5,216.00)	-0.1%
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		8676	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,052,658.00	9,112,136.00	3,736,889.38	8,283,982.00	(828,154.00)	-9.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,274,216.00	2,816,042.00	1,086,271.40	2,818,575.00	(197,467.00)	-7.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,259,581.00	2,503,041.00	1,844,314.46	2,348,430.00	(154,611.00)	-6.2%
Tuition		8710	28,836,148.00	35,366,141.00	19,451,380.30	35,366,141.00	0.00	0.0%
All Other Transfers In		8781-8783	483,374.00	687,966.00	0.00	687,966.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,204,358.00	55,251,118.00	27,330,698.87	54,025,670.00	(1,225,448.00)	-2.2%
TOTAL, REVENUES			170,232,946.00	183,650,390.00	111,658,595.48	186,854,769.00	3,204,379.00	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)
Certificated Teachers' Salaries		1100	21,077,201.00	19,991,514.00	11,547,917.22	19,571,957.00	419,557.00	2.1%
Certificated Pupil Support Salaries		1200	1,037,616.00	1,123,959.00	532,433.80	1,154,318.00	(30,359.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	10,526,840.00	9,756,156.00	5,518,963.36	9,855,012.00	(98,856.00)	-1.0%
Other Certificated Salaries		1900	219,516.00	197,050.00	94,113.26	215,894.00	(18,844.00)	-9.6%
TOTAL, CERTIFICATED SALARIES			32,861,173.00	31,068,679.00	17,693,427.64	30,797,181.00	271,498.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,811,770.00	2,447,202.00	1,202,661.14	2,320,318.00	126,884.00	5.2%
Classified Support Salaries		2200	1,626,391.00	1,568,057.00	741,007.22	1,514,883.00	53,174.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	20,233,441.00	19,587,728.00	10,485,067.66	18,970,769.00	616,959.00	3.1%
Clerical, Technical and Office Salaries		2400	12,239,534.00	11,516,691.00	6,345,534.85	11,294,103.00	222,588.00	1.9%
Other Classified Salaries		2900	312,386.00	447,822.00	85,220.39	180,718.00	267,104.00	59.6%
TOTAL, CLASSIFIED SALARIES			37,223,522.00	35,567,500.00	18,859,491.26	34,280,791.00	1,286,709.00	3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,365,798.00	4,711,317.00	2,635,577.63	4,674,152.00	37,165.00	0.8%
PERS		3201-3202	7,102,565.00	7,473,124.00	3,963,020.70	7,343,676.00	129,448.00	1.7%
OASDI/Medicare/Alternative		3301-3302	1,082,928.00	1,043,811.00	541,260.65	1,056,233.00	(12,422.00)	-1.2%
Health and Welfare Benefits		3401-3402	13,901,095.00	13,828,711.00	7,391,913.98	13,189,044.00	639,667.00	4.6%
Unemployment Insurance		3501-3502	34,368.00	33,629.00	17,933.65	33,707.00	(78.00)	-0.2%
Workers' Compensation		3601-3602	1,516,100.00	1,369,209.00	748,534.06	1,382,889.00	(13,680.00)	-1.0%
OPEB, Allocated		3701-3702	0.00	0.00	146,274.78	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,787,383.00	2,267,911.00	860,290.86	2,233,259.00	34,652.00	-1.5%
TOTAL, EMPLOYEE BENEFITS			29,790,237.00	30,727,712.00	16,304,806.31	29,912,960.00	814,752.00	2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	252,280.00	265,865.00	76,358.26	264,865.00	1,000.00	0.4%
Books and Other Reference Materials		4200	103,666.00	99,141.00	43,858.81	98,688.00	453.00	0.5%
Materials and Supplies		4300	9,573,776.00	8,552,642.00	1,674,096.18	7,900,057.00	652,585.00	7.6%
Noncapitalized Equipment		4400	3,077,429.00	3,019,421.00	99,495.06	3,120,941.00	(101,520.00)	-3.4%
Food		4700	206,000.00	206,000.00	11,915.11	209,000.00	(3,000.00)	-1.5%
TOTAL, BOOKS AND SUPPLIES			13,213,151.00	12,143,069.00	1,905,723.42	11,593,551.00	549,518.00	4.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,832,189.00	5,832,189.00	1,266,211.46	4,670,974.00	1,161,215.00	19.9%
Travel and Conferences		5200	1,227,569.00	869,452.00	102,245.99	671,625.00	197,827.00	22.8%
Dues and Memberships		5300	258,306.00	249,002.00	119,710.62	235,133.00	13,869.00	5.6%
Insurance		5400-5450	400,000.00	400,000.00	509,108.15	531,532.00	(131,532.00)	-32.9%
Operations and Housekeeping Services		5500	939,868.00	926,204.00	554,203.50	966,579.00	(40,375.00)	-4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,103,657.00	9,975,516.00	6,007,630.32	9,895,990.00	79,526.00	0.8%
Transfers of Direct Costs		5710	(370,861.00)	(627,466.00)	(172,831.02)	(819,419.00)	191,953.00	-30.6%
Transfers of Direct Costs - Interfund		5750	(35,920.00)	(41,820.00)	(17,758.03)	(41,841.00)	21.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	13,353,844.00	12,602,330.00	3,363,787.32	12,257,953.00	344,377.00	2.7%
Communications		5900	742,454.00	730,362.00	475,897.72	722,746.00	7,616.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,451,106.00	30,915,769.00	12,208,206.03	29,091,272.00	1,824,497.00	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,500,000.00	1,480,000.00	30,206.78	1,480,000.00	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	0.00	0.00	8,971.64	5,000.00	(5,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,402,000.00	1,196,579.00	311,922.04	1,188,077.00	8,502.00	0.7%
Equipment Replacement		6500	273,807.00	271,000.00	12,161.04	271,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,175,807.00	2,947,579.00	363,261.50	2,944,077.00	3,502.00	0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	375,999.00	375,999.00	0.00	375,999.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	17,883,767.00	22,745,012.00	18,542,925.95	23,165,962.00	(420,950.00)	-1.9%
All Other Transfers Out to All Others		7299	21,473,717.00	503,282.00	0.00	4,307,368.00	(3,804,086.00)	-755.9%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			39,733,483.00	23,624,293.00	18,542,925.95	27,849,329.00	(4,225,036.00)	-17.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,914,162.00)	(6,759,588.00)	(469,341.43)	(6,943,617.00)	184,029.00	-2.7%
Transfers of Indirect Costs - Interfund		7350	(3,437,318.00)	(4,345,265.00)	(1,183,778.43)	(4,550,191.00)	204,926.00	-4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,351,480.00)	(11,104,853.00)	(1,653,119.86)	(11,493,808.00)	388,955.00	-3.5%
TOTAL, EXPENDITURES			178,096,999.00	155,889,748.00	84,224,722.25	154,975,353.00	914,395.00	0.6%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	451,102.00	671,647.00	0.00	687,215.00	(15,568.00)	-2.3%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			451,102.00	671,647.00	0.00	687,215.00	(15,568.00)	-2.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,843,979.00)	(7,687,721.00)	(37,289.95)	(7,326,442.00)	361,279.00	-4.7%
Contributions from Restricted Revenues		8990	(2,288,743.00)	(2,382,105.00)	0.00	(2,391,028.00)	(8,923.00)	0.4%
(e) TOTAL, CONTRIBUTIONS			(12,132,722.00)	(10,069,826.00)	(37,289.95)	(9,717,470.00)	352,356.00	-3.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,583,824.00)	(10,741,473.00)	(37,289.95)	(10,404,685.00)	336,788.00	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,979,728.00	5,777,329.00	3,577,067.71	5,777,329.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,039,893.00	19,324,366.00	11,053,635.61	19,998,026.00	673,660.00	3.5%
3) Other State Revenue		8300-8599	12,272,221.00	20,810,983.00	10,322,866.55	20,593,416.00	(217,567.00)	-1.0%
4) Other Local Revenue		8600-8799	49,547,389.00	44,685,856.00	21,614,396.24	47,241,035.00	2,555,179.00	5.7%
5) TOTAL, REVENUES			77,839,231.00	90,598,534.00	46,567,966.11	93,609,806.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,689,166.00	17,985,145.00	10,142,457.54	17,816,614.00	168,531.00	0.9%
2) Classified Salaries		2000-2999	24,405,515.00	23,642,387.00	12,076,786.33	24,335,193.00	(692,806.00)	-2.9%
3) Employee Benefits		3000-3999	24,421,530.00	24,457,207.00	10,327,852.87	24,344,519.00	112,688.00	0.5%
4) Books and Supplies		4000-4999	3,204,110.00	7,114,630.00	2,422,269.20	7,373,802.00	(259,172.00)	-3.6%
5) Services and Other Operating Expenditures		5000-5999	14,059,616.00	17,511,233.00	2,351,062.58	18,242,968.00	(731,735.00)	-4.2%
6) Capital Outlay		6000-6999	10,000.00	2,424,100.00	2,668,944.41	3,350,329.00	(926,228.00)	-38.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	182,028.00	362,494.36	362,494.00	(180,466.00)	-99.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,914,162.00	6,759,588.00	469,341.43	6,943,617.00	(184,029.00)	-2.7%
9) TOTAL, EXPENDITURES			91,704,099.00	100,076,318.00	40,821,208.72	102,769,536.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,864,868.00)	(9,477,784.00)	5,746,757.39	(9,159,730.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	12,132,722.00	10,069,826.00	37,289.95	9,717,470.00	(352,356.00)	-3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,151,987.00	9,089,091.00	37,289.95	8,736,735.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,712,881.00)	(388,693.00)	5,784,047.34	(422,995.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,715,913.00	45,364,305.00		45,364,305.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,715,913.00	45,364,305.00		45,364,305.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,715,913.00	45,364,305.00		45,364,305.00		
2) Ending Balance, June 30 (E + F1e)			43,003,032.00	44,975,612.00		44,941,310.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	43,003,032.00	44,975,612.00		44,941,310.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	3,979,728.00	5,777,329.00	3,577,067.71	5,777,329.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,979,728.00	5,777,329.00	3,577,067.71	5,777,329.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,097,314.00	1,042,529.00	0.00	1,042,529.00	0.00	0.0%
Special Education Discretionary Grants		8182	454,344.00	434,111.00	0.00	434,111.00	0.00	0.0%
Child Nutrition Programs		8220	330,000.00	165,000.00	45,867.57	165,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,556,380.00	1,580,634.00	609,788.81	1,578,413.00	(2,221.00)	-0.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,430,760.00	3,394,440.00	1,456,818.62	3,528,182.00	133,742.00	3.9%
Title I, Part D, Local Delinquent Programs	3025	8290	1,893,602.00	1,988,609.00	691,901.41	1,982,798.00	(5,811.00)	-0.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	103,953.00	103,104.00	40,965.71	103,104.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	780.00	2,618.00	655.00	2,618.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	75,000.00	184,928.00	65,857.55	133,935.00	(50,993.00)	-27.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	1,609,553.00	1,391,364.00	398,467.47	1,457,653.00	66,289.00	4.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,488,207.00	9,037,029.00	7,743,313.47	9,569,683.00	532,664.00	5.9%
TOTAL, FEDERAL REVENUE			12,039,893.00	19,324,366.00	11,053,635.81	18,998,026.00	673,660.00	3.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	28,000.00	14,000.00	3,079.96	14,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	279,810.00	330,358.00	43,026.42	331,589.00	1,231.00	0.4%
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	13,979.17	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	159,085.00	173,704.00	64,527.90	173,704.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	367,719.00	527,600.00	1,087,891.69	527,600.00	0.00	0.0%
	6650, 6680, 6685, 6690, 6695							
Drug/Alcohol/Tobacco Funds		8590	3,988,951.00	4,917,986.00	3,588,019.82	4,697,927.00	(220,059.00)	-4.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,448,656.00	14,847,335.00	5,522,541.59	14,848,596.00	1,261.00	0.0%
TOTAL, OTHER STATE REVENUE			12,272,221.00	20,810,983.00	10,322,866.55	20,593,416.00	(217,567.00)	-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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,900,000.00	2,900,000.00	2,052,201.86	3,300,000.00	400,000.00	13.8%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	119,000.00	8,500.00	38,267.50	40,000.00	31,500.00	370.6%
Food Service Sales		8634	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	42,664,837.00	36,814,743.00	17,193,300.78	38,949,678.00	2,134,935.00	5.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	312,340.00	217,440.00	62,645.00	219,390.00	1,950.00	0.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	829,325.00	768,409.00	75,370.41	755,203.00	(13,206.00)	-1.7%
Tuition		8710	2,700,000.00	3,954,877.00	2,173,905.80	3,954,877.00	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	18,704.89	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,547,389.00	44,685,856.00	21,614,396.24	47,241,035.00	2,555,179.00	5.7%
TOTAL, REVENUES			77,839,231.00	90,598,534.00	46,567,966.11	93,609,806.00	3,011,272.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,365,171.00	9,003,613.00	5,114,715.38	9,053,800.00	(50,187.00)	-0.6%
Certificated Pupil Support Salaries		1200	2,319,830.00	2,308,525.00	1,306,621.40	2,312,121.00	(3,596.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,656,642.00	4,334,697.00	2,423,081.45	4,171,048.00	163,649.00	3.8%
Other Certificated Salaries		1900	2,347,523.00	2,338,310.00	1,298,039.31	2,279,645.00	58,665.00	2.5%
TOTAL, CERTIFICATED SALARIES			18,689,166.00	17,985,145.00	10,142,457.54	17,816,614.00	168,531.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,361,581.00	10,522,422.00	5,130,931.66	10,935,909.00	(413,487.00)	-3.9%
Classified Support Salaries		2200	1,791,312.00	1,860,273.00	915,419.11	1,741,378.00	118,895.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	7,363,747.00	7,291,002.00	3,719,776.40	7,681,462.00	(390,460.00)	-5.4%
Clerical, Technical and Office Salaries		2400	3,704,283.00	3,784,265.00	2,202,668.07	3,791,122.00	(6,857.00)	-0.2%
Other Classified Salaries		2900	184,592.00	184,425.00	107,991.09	185,322.00	(897.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			24,405,515.00	23,642,387.00	12,078,786.33	24,335,193.00	(692,806.00)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,498,481.00	8,389,769.00	1,429,409.68	8,351,665.00	38,104.00	0.5%
PERS		3201-3202	5,247,210.00	4,697,927.00	2,642,733.52	4,732,249.00	(34,322.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	658,705.00	680,709.00	324,740.69	695,412.00	(14,703.00)	-2.2%
Health and Welfare Benefits		3401-3402	9,948,645.00	9,507,436.00	5,432,468.99	9,368,307.00	139,129.00	1.5%
Unemployment Insurance		3501-3502	21,393.00	21,099.00	10,952.55	21,483.00	(384.00)	-1.8%
Workers' Compensation		3601-3602	748,234.00	860,433.00	453,717.77	875,840.00	(15,407.00)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	298,862.00	299,834.00	33,829.67	299,563.00	271.00	0.1%
TOTAL, EMPLOYEE BENEFITS			24,421,530.00	24,457,207.00	10,327,852.87	24,344,519.00	112,688.00	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,438.00	14,313.00	0.00	14,313.00	0.00	0.0%
Books and Other Reference Materials		4200	30,274.00	52,031.00	11,310.31	59,274.00	(7,243.00)	-13.9%
Materials and Supplies		4300	2,608,999.00	5,453,035.00	1,960,732.14	5,404,009.00	49,026.00	0.9%
Noncapitalized Equipment		4400	149,399.00	1,164,251.00	367,509.44	1,465,206.00	(300,955.00)	-25.8%
Food		4700	406,000.00	431,000.00	82,717.31	431,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,204,110.00	7,114,630.00	2,422,269.20	7,373,802.00	(259,172.00)	-3.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,362,586.00	7,697,311.00	188,361.90	8,058,001.00	(360,690.00)	-4.7%
Travel and Conferences		5200	952,531.00	641,553.00	87,285.07	422,002.00	219,551.00	34.2%
Dues and Memberships		5300	35,864.00	8,014.00	1,894.93	11,140.00	(3,126.00)	-39.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	196,250.00	202,400.00	98,676.59	200,212.00	2,188.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,002,736.00	791,617.00	203,487.30	768,996.00	22,621.00	2.9%
Transfers of Direct Costs		5710	370,861.00	627,466.00	172,831.02	819,419.00	(191,953.00)	-30.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,982,471.00	7,343,369.00	1,398,499.38	7,703,125.00	(359,756.00)	-4.9%
Communications		5900	156,317.00	199,503.00	200,026.39	260,073.00	(60,570.00)	-30.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,059,616.00	17,511,233.00	2,351,062.58	18,242,968.00	(731,735.00)	-4.2%

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)
CAPITAL OUTLAY								
Land		6100	0.00	395,000.00	0.00	395,000.00	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	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	2,019,600.00	2,668,944.41	2,950,329.00	(930,729.00)	-46.1%
Equipment Replacement		6500	5,000.00	9,500.00	0.00	5,000.00	4,500.00	47.4%
TOTAL, CAPITAL OUTLAY			10,000.00	2,424,100.00	2,668,944.41	3,350,329.00	(926,229.00)	-38.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	182,028.00	362,494.36	362,494.00	(180,466.00)	-99.1%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	182,028.00	362,494.36	362,494.00	(180,466.00)	-99.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,914,162.00	6,759,588.00	469,341.43	6,943,617.00	(184,029.00)	-2.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,914,162.00	6,759,588.00	469,341.43	6,943,617.00	(184,029.00)	-2.7%
TOTAL, EXPENDITURES			91,704,099.00	100,076,318.00	40,821,208.72	102,769,536.00	(2,693,218.00)	-2.7%

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	9,843,979.00	7,667,721.00	37,289.95	7,326,442.00	(361,279.00)	-4.7%
Contributions from Restricted Revenues		8990	2,288,743.00	2,382,105.00	0.00	2,391,028.00	8,923.00	0.4%
(e) TOTAL, CONTRIBUTIONS			12,132,722.00	10,069,826.00	37,289.95	9,717,470.00	(352,356.00)	-3.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,151,987.00	9,089,091.00	37,289.95	8,736,735.00	352,356.00	-3.9%

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

<u>DESCRIPTION</u>	2019-20 Unaudited <u>Actuals</u>	2020-21 First Interim <u>Budget</u>	2020-21 Second Interim <u>Budget</u>	2021-22 Projected <u>Budget</u>	2022-23 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	105,505,819	106,464,189	110,428,740	109,264,279	109,715,674
Federal Revenues	35,578,756	43,546,526	44,698,240	40,852,012	37,857,006
Other State Revenues	17,083,230	24,301,235	24,070,890	24,071,091	24,788,409
Other Local Revenue	70,756,390	59,907,603	61,237,334	61,836,594	63,729,979
Other Transfers	39,853,805	40,029,371	40,029,371	40,029,371	40,029,371
TOTAL REVENUES	268,778,000	274,248,924	280,464,575	276,053,347	276,120,439
B. EXPENDITURES					
Certificated Salaries	47,692,362	49,053,824	48,613,795	51,625,413	54,382,375
Classified Salaries	55,212,943	59,209,887	58,615,984	61,047,814	63,317,330
Employee Benefits	51,958,707	55,184,919	54,257,479	55,170,809	59,550,630
Books and Supplies	9,134,884	19,257,699	18,967,353	14,754,744	14,950,379
Services, Other Oper. Exps	44,748,453	48,427,002	47,334,240	41,966,585	38,873,517
Capital Outlay	3,316,216	5,371,679	6,294,406	2,814,406	2,814,406
Other Outgo	18,316,276	19,461,056	23,661,632	51,766,933	51,836,547
Program Reductions				(55,000)	(51,000)
TOTAL EXPENDITURES	230,379,840	255,966,066	257,744,889	279,091,704	285,674,184
C. EXCESS (DEFICIENCY)	38,398,160	18,282,858	22,719,686	(3,038,357)	(9,553,745)
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	478,523	671,647	687,215	512,590	512,590
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

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

<u>DESCRIPTION</u>	<u>2019-20 Unaudited Actuals</u>	<u>2020-21 First Interim Budget</u>	<u>2020-21 Second Interim Budget</u>	<u>2021-22 Projected Budget</u>	<u>2022-23 Projected Budget</u>
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
Total Other Sources/Uses	(1,459,258)	(1,652,382)	(1,667,950)	(1,493,325)	(1,493,325)
<u>E.</u> NET INCREASE (DECREASE)	36,938,902	16,630,476	21,051,736	(4,531,682)	(11,047,070)
<u>F. FUND BALANCE</u>					
Beginning Balance, July 1,	195,489,378	232,428,280	232,428,283	253,480,019	248,948,337
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	195,489,378	232,428,280	232,428,283	253,480,019	248,948,337
Ending Balance, June 30,	<u>232,428,280</u>	<u>249,058,756</u>	<u>253,480,019</u>	<u>248,948,337</u>	<u>237,901,266</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	45,364,305	44,975,612	44,941,315	47,985,268	50,499,453
<u>Board Designated</u>					
Designated Amounts	64,725,392	83,684,575	86,232,374	75,752,064	59,082,388
Economic Uncertainties	122,268,583	120,328,569	122,236,330	125,141,004	128,249,426
Undesignated Amounts	(0)	0	(0)	(0)	(0)

Orange County Department of Education
2020-21 Second Interim Budget
March 3, 2021

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1 **Average Daily Attendance (ADA)**
Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs is not meeting the historical variance in ADA due to the changes in our student population and because this budget includes a decrease in ADA in the future years for all programs. The state calculated the ADA for 2019-20 and implemented a hold harmless. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.
- 2 **Local Control Funding Formula (LCFF) Revenue**
Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment, this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee. The projected increase in funding is due to the state holding the 2019-20 ADA harmless in 2020-21.

Supplemental explanations if answered yes:

- S1 Yes, we have two pending litigations. These do not have a fiscal impact except for growing legal fees that are incorporated into the budget.
- S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years showing a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. In addition, the projected contributions have decreased since First Interim due to less program expenditures due to COVID. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long-term commitments that have been budgeted in subsequent years. The long-term commitment we currently have is the certificates of participation for the Esplanade facility for 9 years. We have no other outstanding liabilities that have not been included in the budget.
- S7a We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE with no contributions from the employer. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17
- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.
- S8 Salary and benefit negotiations are still open for all bargaining groups. The cost for the 2020-21 medical benefit increase for all employees will be funded by the county office.

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

Signed: _____
County Superintendent or Designee

Date: _____

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 03, 2021

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Renee Hendrick

Telephone: (714) 966-4061

Title: Associate Superintendent, Administrative Sv

E-mail: rhendrick@ocde.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment? If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in self-insurance liabilities? 		X
			X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 		X
				X
			n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 1A)	(Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2020-21)	2,597.00	2,605.69	0.3%	Met
1st Subsequent Year (2021-22)	1,151.00	969.00	-15.8%	Not Met
2nd Subsequent Year (2022-23)	1,124.00	955.00	-15.0%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2020-21)	3,635.46	3,635.46	0.0%	Met
1st Subsequent Year (2021-22)	3,509.00	3,428.46	-2.3%	Not Met
2nd Subsequent Year (2022-23)	3,555.00	3,497.45	-1.6%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2020-21)	456,496.06	456,496.06	0.0%	Met
1st Subsequent Year (2021-22)	456,307.96	456,195.33	0.0%	Met
2nd Subsequent Year (2022-23)	456,372.96	456,281.33	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2020-21)	199.00	199.00	0.0%	Met
1st Subsequent Year (2021-22)	161.00	129.00	-19.9%	Not Met
2nd Subsequent Year (2022-23)	180.00	146.00	-18.9%	Not Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs is not meeting the historical variance in ADA due to the changes in our student population and because this budget includes a decrease in ADA in the future years for all programs. The state calculated the ADA for 2019-20 and implemented a hold harmless. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	141,987,066.00	148,159,805.00	4.3%	Not Met
1st Subsequent Year (2021-22)	141,081,629.00	146,995,345.00	4.2%	Not Met
2nd Subsequent Year (2022-23)	141,179,698.00	147,446,740.00	4.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment, this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee. The projected increase in funding is due to the state holding the 2019-20 ADA harmless in 2020-21.

3. CRITERION: Salaries and Benefits

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

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

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

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

Salaries and Benefits

Fiscal Year	Second Interim		Percent Change	Status
	First Interim	Projected Year Totals		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2020-21)	163,448,630.00	161,487,258.00	-1.2%	Met
1st Subsequent Year (2021-22)	164,881,267.00	167,844,036.00	1.8%	Met
2nd Subsequent Year (2022-23)	169,863,805.00	177,250,335.00	4.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2020-21)	43,546,526.00	44,698,240.00	2.6%	No
1st Subsequent Year (2021-22)	39,700,298.00	40,852,012.00	2.9%	No
2nd Subsequent Year (2022-23)	36,705,292.00	37,857,006.00	3.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	24,301,235.00	24,070,890.00	-0.9%	No
1st Subsequent Year (2021-22)	23,377,112.00	24,071,091.00	3.0%	No
2nd Subsequent Year (2022-23)	23,377,112.00	24,788,409.00	6.0%	Yes

Explanation:
(required if Yes)

Projected Other State Revenue is not meeting the standard because we are budgeting for one-time CARES Act funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	99,936,974.00	101,266,705.00	1.3%	No
1st Subsequent Year (2021-22)	99,737,991.00	101,865,965.00	2.1%	No
2nd Subsequent Year (2022-23)	100,758,816.00	103,759,350.00	3.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	19,257,699.00	18,967,353.00	-1.5%	No
1st Subsequent Year (2021-22)	14,997,030.00	14,754,744.00	-1.6%	No
2nd Subsequent Year (2022-23)	15,203,875.00	14,950,379.00	-1.7%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	48,427,002.00	47,334,240.00	-2.3%	No
1st Subsequent Year (2021-22)	43,041,396.00	41,911,585.00	-2.6%	No
2nd Subsequent Year (2022-23)	39,725,443.00	38,822,517.00	-2.3%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2020-21)	167,784,735.00	170,035,835.00	1.3%	Met
1st Subsequent Year (2021-22)	162,815,401.00	166,789,068.00	2.4%	Met
2nd Subsequent Year (2022-23)	160,841,220.00	166,404,765.00	3.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2020-21)	67,684,701.00	66,301,593.00	-2.0%	Met
1st Subsequent Year (2021-22)	58,038,426.00	56,666,329.00	-2.4%	Met
2nd Subsequent Year (2022-23)	54,929,318.00	53,772,896.00	-2.1%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

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

Explanation:

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

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,358,210.00	5,358,210.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		5,358,210.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	55.6%	52.5%	52.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	18.5%	17.5%	17.5%

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

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

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

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

Yes

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	45,895,111.00	45,895,111.00	45,895,111.00

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

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

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2020-21)	21,474,731.00	155,662,568.00	N/A	Met
1st Subsequent Year (2021-22)	(7,575,633.00)	183,457,177.00	4.1%	Met
2nd Subsequent Year (2022-23)	(13,561,255.00)	189,662,026.00	7.2%	Met

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance County School Service Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2020-21)	253,480,016.00	Met
1st Subsequent Year (2021-22)	248,948,336.00	Met
2nd Subsequent Year (2022-23)	237,901,267.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2020-21)	237,084,983.20	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$71,000 (greater of)		0	to \$6,317,999
4% or \$316,000 (greater of)		\$6,318,000	to \$15,794,999
3% or \$632,000 (greater of)		\$15,795,000	to \$71,078,000
2% or \$2,132,000 (greater of)		\$71,078,001	and over

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	259,412,839	280,585,028	287,167,509
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	259,412,839.00	280,585,028.00	287,167,509.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	259,412,839.00	280,585,028.00	287,167,509.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,188,256.78	5,611,700.56	5,743,350.18
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,188,256.78	5,611,700.56	5,743,350.18

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	122,236,330.00	125,141,006.00	128,249,428.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	22,094,839.00	22,094,839.00	22,094,839.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	144,331,169.00	147,235,845.00	150,344,267.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	55.64%	52.47%	52.35%
County Office's Reserve Standard (Section 8A, Line 7):	5,188,256.78	5,611,700.56	5,743,350.18
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(7,687,721.00)	(7,326,442.00)	-4.7%	(361,279.00)	Met
1st Subsequent Year (2021-22)	(9,085,707.00)	(7,595,843.00)	-16.4%	(1,489,864.00)	Not Met
2nd Subsequent Year (2022-23)	(9,378,023.00)	(7,980,635.00)	-14.9%	(1,397,388.00)	Not Met
1b. Transfers in, County School Service Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2020-21)	1,652,382.00	1,667,950.00	0.9%	15,568.00	Met
1st Subsequent Year (2021-22)	1,493,325.00	1,493,325.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	1,493,325.00	1,493,325.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years showing a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. In addition, the projected contributions have decreased since First Interim due to less program expenditures due to COVID. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect

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

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
3,381,489.00	3,381,489.00
0.00	0.00
3,381,489.00	3,381,489.00
Actuarial	Actuarial
Oct 23, 2020	Oct 23, 2020

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00
0.00	0.00
0.00	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

0.00	0.00
0.00	0.00
0.00	0.00

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

292,807.00	292,807.00
247,707.00	247,707.00
247,529.00	247,529.00

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

51	51
51	51
51	51

4. Comments:

We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE with no contributions from the employer. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim
343,192	343,192
0	0

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim
2,207,885	2,207,885
2,207,885	2,207,885
2,207,885	2,207,885

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

0	0
0	0
0	0

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	257.8	255.7	255.7	255.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

371,264

6. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
5,739,952	5,739,952	5,739,952
9.5%	9.5%	9.5%
4.8%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
558,190	567,440	576,844
1.7%	1.7%	1.7%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	486.9	508.7	508.7	508.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

370,349

6. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
10,252,535	10,252,535	10,252,535
97.8%	97.8%	97.8%
4.8%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

No		
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Classified (Non-management) Step and Column Adjustments

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

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	360.1	381.0	381.0	381.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

544,126

4. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
9,425,349	9,425,349	9,425,349
97.8%	97.8%	97.8%
4.8%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
588,236	594,119	600,060
1.0%	1.0%	1.0%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	278.00	475.00	474.84	474.84	(0.16)	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,415.00	2,122.00	2,130.85	2,130.85	8.85	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,693.00	2,597.00	2,605.69	2,605.69	8.69	0%
2. District Funded County Program ADA						
a. County Community Schools	2,515.00	3,263.00	3,263.84	3,263.00	0.00	0%
b. Special Education-Special Day Class	347.87	335.85	335.85	335.85	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	38.20	36.61	36.61	36.61	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	2,901.07	3,635.46	3,636.30	3,635.46	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,594.07	6,232.46	6,241.99	6,241.15	8.69	0%
4. Adults In Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	455,856.88	456,496.06	456,496.06	456,496.06	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	209.00	199.00	199.00	199.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	209.00	199.00	199.00	199.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	209.00	199.00	199.00	199.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	209.00	199.00	199.00	199.00	0.00	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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,577,288.00	25,958,888.00	8,863,440.25	28,342,316.00	2,383,418.00	9.2%
3) Other State Revenue		8300-8599	17,708,076.00	23,442,088.00	11,686,516.81	23,442,088.00	0.00	0.0%
4) Other Local Revenue		8600-8799	512,129.00	805,633.00	605,924.25	805,633.00	0.00	0.0%
5) TOTAL, REVENUES			39,797,493.00	50,206,619.00	21,156,881.31	52,590,037.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	224,431.00	121,423.00	9,497.37	121,423.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,891,220.00	3,188,712.00	1,771,750.51	3,058,679.00	120,033.00	3.8%
3) Employee Benefits		3000-3999	1,569,656.00	1,636,885.00	915,523.09	1,569,797.00	67,088.00	4.1%
4) Books and Supplies		4000-4999	454,129.00	581,045.00	19,336.24	657,145.00	(76,100.00)	-13.1%
5) Services and Other Operating Expenditures		5000-5999	31,671,841.00	41,004,936.00	19,963,577.23	43,310,017.00	(2,305,081.00)	-5.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,437,318.00	4,345,265.00	1,183,778.43	4,550,191.00	(204,926.00)	-4.7%
9) TOTAL, EXPENDITURES			40,248,595.00	50,878,266.00	23,863,462.87	53,277,252.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(451,102.00)	(671,647.00)	(2,706,581.56)	(687,215.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	451,102.00	671,647.00	0.00	687,215.00	15,568.00	2.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			451,102.00	671,647.00	0.00	687,215.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2,706,581.56)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Form 01
General Fund
Subfund 0101

	2020-21 First Interim Budget	2020-21 Second Interim Budget
Revenues	274,248,924	280,464,575
Expenditures	255,966,066	257,744,889
Excess / (Deficit)	18,282,858	22,719,686
Beginning Balance (July 1)	232,428,280	232,428,280
Transfers / Other Audit Adjustments	(1,652,382)	(1,667,950)
Reserves / Ending Balance June 30	249,058,756	253,480,016

Form 10
Special Education Pass-Through Fund
Subfund 1010

	2020-21 First Interim Budget	2020-21 Second Interim Budget
	45,670,379	48,240,841
	45,621,418	45,927,795
	48,961	2,313,046
	9,116,324	9,116,324
	9,165,285	11,429,370

Form 12
Child Development Fund
Subfund 1212

	2020-21 First Interim Budget	2020-21 Second Interim Budget
	50,206,619	52,590,037
	50,878,266	53,277,252
	(671,647)	(687,215)
	671,647	687,215

Form 14
Deferred Maintenance Fund
Subfund 1414

	2020-21 First Interim Budget	2020-21 Second Interim Budget
	1,559,231	1,558,602
	4,583,000	4,583,000
	(3,023,769)	(3,024,398)
	30,198,727	30,198,727
	980,735	980,735
	28,155,693	28,155,064

Form 17
Special Reserve Fund
Subfund 1717

	2020-21 First Interim Budget	2020-21 Second Interim Budget
Revenues	485,045	484,478
Expenditures	-	-
Excess / (Deficit)	485,045	484,478
Beginning Balance (July 1)	25,884,658	25,884,658
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	26,369,703	26,369,136

Form 30
State School Building Fund
Subfund 3033

	2020-21 First Interim Budget	2020-21 Second Interim Budget
	-	-

Form 35
School Facilities Fund
Subfund 3535

	2020-21 First Interim Budget	2020-21 Second Interim Budget
	11,069,866	11,069,824
	8,203,429	8,203,429
	2,866,437	2,866,395
	2,320,244	2,320,244
	5,186,681	5,186,639

Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040

	2020-21 First Interim Budget	2020-21 Second Interim Budget
	2,050,900	2,092,440
	1,188,581	1,205,316
	862,319	887,124
	2,534,327	2,534,327
	(1,399,448)	(1,376,294)
	1,997,198	2,045,157

Form 56
Debt Service Fund (Esplanade)
Subfund 5656

	2020-21 First Interim Budget	2020-21 Second Interim Budget
Revenues	14,364	14,364
Expenditures	1,399,448	1,379,294
Excess / (Deficit)	(1,385,084)	(1,364,930)
Beginning Balance (July 1)	1,310,322	1,310,322
Transfers / Other Audit Adjustments	1,399,448	1,379,294
Reserves / Ending Balance June 30	1,324,686	1,324,686

Form 67
Dental Self-Insurance Fund
Subfund 6769

	2020-21 First Interim Budget	2020-21 Second Interim Budget
	2,055,285	2,055,162
	1,288,000	1,288,000
	767,285	767,162
	6,030,765	6,030,765
	6,798,050	6,797,927

TOTAL ALL FUNDS

	2020-21 First Interim Budget	2020-21 Second Interim Budget
	387,360,613	398,570,323
	369,128,208	373,608,975
	18,232,405	24,961,348
	309,823,647	309,823,647
	-	3,000
	328,056,052	334,787,995

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

Object Code		2020-21 First Interim	2020-21 Second Interim	Variance First and Second Interim
41xx	Textbooks	280,178	279,178	(1,000)
42xx	Other Books	151,172	157,962	6,790
43xx	Materials & Supplies	14,005,677	13,304,066	(701,611)
44xx	Equipment	4,183,672	4,586,147	402,475
	New			
	ESSA School Improvement		63,170	63,170
	SB117 Covid-19 supplies		10,000	10,000
	County Foster Youth Programs		16,019	16,019
	Increase over \$25,000			
	CARES ACT enhanced technology	500,000	1,115,130	615,130
	Workstation replacement	50,000	150,000	100,000
	reductions in various programs		(401,844)	(401,844)
47xx	Food	637,000	640,000	3,000
Total	Supplies and Equipment	19,257,699	18,967,353	(290,346)
				-
5100	Subagreements	13,529,500	12,728,975	(800,525)
5210	Travel and Conference (local)	240,127	194,342	(45,785)
5220	Travel and Conference	401,970	291,306	(110,664)
5230	Conference/workshop Registration	868,908	607,979	(260,929)
5310	Dues and Memberships	257,016	246,273	(10,743)
5450	Casualty Insurance	400,000	531,532	131,532
55xx	Utilities	1,128,604	1,166,791	38,187
56XX	Rentals, leases and Repairs	10,767,133	10,664,986	(102,147)
57xx	Transfers of Direct Costs	(41,820)	(41,841)	(21)
58XX	Professional/consulting and operating expenses			
5805	Landscaping	89,350	87,850	(1,500)
5810	Consultant- Instructional	3,663,713	3,761,538	97,825
	New			
	ESSA School Improvement	-	88,000	88,000
	OC School Threat Assessment		52,180	52,180
	Reductions in various programs		(42,355)	(42,355)
5811	Student awards	627,577	640,037	12,460
5815	Service Contract - Custodial	784,938	774,228	(10,710)
5820	Service Contract - Field Trips	46,621	37,407	(9,214)
5829	Student Scholarships	1,700	1,700	-
5830	Svcs contract pupil transportation	280,492	230,992	(49,500)
5837	Tuition Fees/ non ee	300	300	-
5839	Stipend non-employee	100,000	166,100	66,100

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

Object Code		2020-21 First Interim	2020-21 Second Interim	Variance First and Second Interim
	Increase in stipends for district staff to attend trainings			
5851	Svcs Contract-Non-Inst. Consultants	5,471,882	5,830,628	358,746
	New Programs			
	Designated Instruction Services		160,000	160,000
	Cares Act		167,000	167,000
	Increase over 25,000			-
	Impact Hub	5,375	100,000	94,625
	various changes less than 25,000		(62,879)	(62,879)
5852	Svcs Contract-Advocacy	198,556	188,636	(9,920)
5855	Svcs Contract-Negotiations	50,000	50,000	-
5857	SVC - Contract - Audit	77,000	79,500	2,500
5859	SVC - Contract -Data Processing	850,000	550,000	(300,000)
	Information Technology			
5862/64	SVC - Contract day care provider	-	-	-
5865	Other Service Contract- Misc	4,547,645	4,238,985	(308,660)
5868	Advertising	500	500	-
5869	Advertising-Newspaper	63,000	71,000	8,000
5875	Hearings and Legal Costs	2,628,400	2,856,400	228,000
	Increase over 25,000			
	Attorney Fees for Board and Superintendent			
5879	Physicals TB Tests	26,000	26,000	-
5881	Meeting/workshop refreshments	262,955	195,071	(67,884)
5882	Fingerprinting	152,070	151,206	(864)
5885	Reimburse employee for Tuition	4,000	4,000	-
5886	Reimburse for Insur Claims	3,000	3,000	-
5887	Insurance Deductible	15,000	15,000	-
5899	Holding Account	-	-	-
58XX	Total Services	19,945,699	19,961,078	15,379
59xx	Communication	929,865	982,819	52,954
	Increase over \$25,000			
	CARES ACT Internet access			
Total Services and Operating Expenses		48,427,002	47,334,240	(1,092,762)
6XXX	Capital Outlay			
6120	Improvement to Buildings	1,875,000	1,880,000	5,000
6410	New Equipment	3,216,179	4,138,406	922,227
	Increase over 25,000			
	Information Technology (new Ser	694,700	794,100	99,400

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

Object Code		2020-21 First Interim	2020-21 Second Interim	Variance First and Second Interim
	CARES ACT (switches, routers, VDI)	2,000,000	2,930,729	930,729
	Various under 25,000			(107,902)
6530	Equipment Replacement	280,500	276,000	(4,500)
Total 6000	Total Capital Outlay	5,371,679	6,294,406	922,727
7XXX	Other Outgo	21,113,438	25,329,582	4,216,144
7281	All Other Transfers	22,745,012	23,165,962	420,950
	Increase MAA pass thru to districts			
7299	All Other Transfers Out	685,310	4,669,862	3,984,552
	Increase in transfer to County Courts			

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2021

Object	Description	FIRST INTERIM	SECOND INTERIM	Enc	Actual To Date	=	Balance	% Used
4399	HOLDING							
011814	COURIER SERVICE-JPA/PLANT MAIN	4,837.00	4,837.00	0.00	0.00		4,837.00	0 %
012064	SPED OCREG DHH/ADMIN	2,500.00	0.00	0.00	0.00		0.00	0 %
012114	CTYWD FSTR YTH SRV/SUP INST	208,023.00	167,061.00	0.00	0.00		167,061.00	0 %
013327	EISS/SEED SVCS - INST SUPR	4,000.00	0.00	0.00	0.00		0.00	0 %
013872	SPEC SCHOOLS ADMIN/INST	32,669.00	789,558.00	0.00	0.00		789,558.00	0 %
014426	SPED INFANT DHH/SPEECH	1,312.00	1,312.00	0.00	0.00		1,312.00	0 %
015511	SPEC. ED SRV PART C/SUP INSTR	0.00	37.00	0.00	0.00		37.00	0 %
015664	NOC REGIONALIZED SERV/ADMIN	910.00	0.00	0.00	0.00		0.00	0 %
016725	FRIDAY NIGHT LIVE CHCA/SI	9,165.00	0.00	0.00	0.00		0.00	0 %
016784	EDUCATION SUPPRT DEPNDT YTH/SI	36,174.00	18,087.00	0.00	0.00		18,087.00	0 %
017173	AUDIOLOGIST SELPA/SPEEC	8,266.00	8,266.00	0.00	0.00		8,266.00	0 %
017204	LDNG YTH AWAY FR NEG CHOIC/SI	0.00	9,712.00	0.00	0.00		9,712.00	0 %
017285	VP SAFE & HEALTHY LIFE STYL SI	67,620.00	38,147.00	0.00	0.00		38,147.00	0 %
017288	VIOL PREV: MEDIA LITERACY SI	2,689.00	2,377.00	0.00	0.00		2,377.00	0 %
017294	VIOL PREVENT ADMINISTRATION SI	0.00	4,026.00	0.00	0.00		4,026.00	0 %
017297	VIOL PREVENT EVALUATION SI	910.00	0.00	0.00	0.00		0.00	0 %
017313	VIOL PREV: MEDIA LIT BULLYNG/SI	991.00	740.00	0.00	0.00		740.00	0 %
017653	LOCAL CONTROL ACCT PLAN CM/INS	253,001.00	0.00	0.00	0.00		0.00	0 %
017931	EXPANDED LEARNING ASES/SI	2,394.00	0.00	0.00	0.00		0.00	0 %
017969	CTE INCENTIVE GRANT ACCESS/SI	87,805.00	74,764.00	0.00	0.00		74,764.00	0 %
017970	CTE INCENTIVE GRANT SP ED/SI	3,447.00	3,447.00	0.00	0.00		3,447.00	0 %
018257	IMPACT/SI	0.00	55,283.00	0.00	0.00		55,283.00	0 %
018280	IMPACT HUB/SI	0.00	84,800.00	0.00	0.00		84,800.00	0 %
018404	SCHOOL READINESS COLLBRTIVE/SI	25,383.00	8,872.00	0.00	0.00		8,872.00	0 %
018420	CCIC CAL CAREER INNOVATIONS/SI	0.00	11,883.00	0.00	0.00		11,883.00	0 %
018432	HEALTH FRAMEWORK/SI	0.00	16,136.00	0.00	0.00		16,136.00	0 %
018466	VPE RESTORATIVE PRACTICE/SI	1,894.00	8,426.00	0.00	0.00		8,426.00	0 %
018668	DUAL LANG LRN PROF DVL GRNT/SI	11,197.00	22,243.00	0.00	0.00		22,243.00	0 %
018682	CLS SCL EMPLOY PRF DVL CP/IN	892.00	0.00	0.00	0.00		0.00	0 %
018685	CLS SCL EMPLOY PRF DVL OCDE/IN	95,375.00	93,514.00	0.00	0.00		93,514.00	0 %
018713	ESSA: SCHL IMPROVEMNT CSI LEA/S	42,837.00	42,837.00	0.00	0.00		42,837.00	0 %
018716	ESSA: SCHL IMPROVEMNT CSI COE/S	0.00	60,719.00	0.00	0.00		60,719.00	0 %
018756	PERKINS INNV&MODRN GRNT PRG/SI	5,575.00	5,262.00	0.00	0.00		5,262.00	0 %
018770	CPIN NETWORK/SI	5,817.00	0.00	0.00	0.00		0.00	0 %
018776	K12SCHL-BSD MNTL HLTH:ED ACT/S	48,335.00	0.00	0.00	0.00		0.00	0 %

User: RJHEND

Report: GL470b

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Date: 02/23/2021
Time: 10:55:20

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2021

Object	Description	FIRST INTERIM	SECOND INTERIM	Enc - To Date	Actual To Date	=	Balance	% Used
018868	MENTAL HEALTH STDNT SRVC ACT/S	599,679.00	572,904.00	0.00	0.00		572,904.00	0 %
018871	EMERGNCY CONTINUITY OF	300,000.00	300,000.00	0.00	0.00		300,000.00	0 %
018872	EMERGNCY CONTINUITY OF	100,000.00	100,000.00	0.00	0.00		100,000.00	0 %
018873	EMERGNCY CONTINUITY OF	200,000.00	200,000.00	0.00	0.00		200,000.00	0 %
018874	EMERGNCY CONTINUITY OF BUSNS/SI	723,435.00	723,435.00	0.00	0.00		723,435.00	0 %
018885	QUALITY COUNTS CA QRIS20/21/SI	19,580.00	77,028.00	0.00	0.00		77,028.00	0 %
018922	CARESAct,LLM,LCHF:LOCCNTLFD/IN	854,075.00	0.00	0.00	0.00		0.00	0 %
018928	IEEEP INCL ERLY LRN EXP PRG/SA	119,142.00	0.00	0.00	0.00		0.00	0 %
018931	EWIG ED WRKFRC INVSTMNT GRT/SI	48,800.00	48,800.00	0.00	0.00		48,800.00	0 %
018934	CALWORKS HVP HOME VISIT PRG/SI	74,319.00	80,585.00	0.00	0.00		80,585.00	0 %
018961	OC SCHL THREAT ASSMNT&RSPNS/SI	0.00	18,538.00	0.00	0.00		18,538.00	0 %
019008	CA COMP SCHL SECURITY CalOES/S	0.00	12,466.00	0.00	0.00		12,466.00	0 %
019279	PAL PRODUCT	1,000.00	1,000.00	0.00	0.00		1,000.00	0 %
4399	HOLDING ACCOUNT/CONTINGENCY	4,004,048.00	3,667,102.00	0.00	0.00		3,667,102.00	0 %
Total for: 4300		4,004,048.00	3,667,102.00	0.00	0.00		3,667,102.00	0 %
Total for: 4000		4,004,048.00	3,667,102.00	0.00	0.00		3,667,102.00	0 %

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

CONTRACT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
Adverse Childhood Experiences (Aces AWARE)	\$ 100,000	LOCAL	Aurrera Health Group	To develop and Implement a provider training program for providers to qualify to earn supplemental payments for conducting screening for ACEs. OCDE will develop and host a unique ACEs Aware category webpage and running digest on OCDE Newsroom with helpful links to resources and partners. Wi expedite goig live with the unique ACEs Aware content through "Inbox Edition" email blasts and social media at an increased frequency.	Health Care Providers
Alcohol, Drug Abuse Prevention Services (LYNK)	\$ 570,000	Local	County of Orange Health Care Agency	To educate at risk youth of the dangers of drug and alcohol use and its impact on behavioral health.	OCDE staff to provide trainings, general supplies
California Preschool Instructional Network (C.P.I.N.)	\$ 337,136	Local	Sacramento County Office of Education (SCOE)	Provide professional development and technical assistance to preschool teachers and administrators to ensure preschool children are ready for school	Imperial COE 20%, San Diego COE 40%, OCDE 40%
CalWORKS Home Visitation Program	\$ 255,823	Local	Children & Families Commission of Orange County	Provide Early Learning support services for CalWORKS HVP participants with identified needs in order to promote health child development, school readiness, and family resilience. Provide outreach and engagement to families identified through referral sources.	CalWorks eligible families
Educational Support for Dependent Youth	\$ 431,406	Local	OC Social Services	Funds to be used for the educational support for the foster youth population throughout Orange County.	OCDE staff to provide services to foster youth
Educational Workforce Investment - (EWIG EL Roadmap - CABE)	\$ 139,300	Local	California Association for Bilingual Educators	Partnering with other Counties also contracting for a portion of these funds to work collaboratively in a mutual effort to build capacity among school leaders to implement the EL Roadmap Policy including implementation of culturally and linguistically responsive practices, identify and emphasize high-quality models for professional development regarding the EL Roadmap Policy by providing coaching to Principals.	Administration, Teachers, COE

Friday Night Live	\$ 475,000	Local	Co. of Orange Health Care Agency	Give advisor stipends to districts that are paid directly to each chapter advisor by their district office. Program provides Alcohol and Other Drug prevention services: actively recruit and support youth participation in prevention services provided; maintain documentation (record of procedures, copies of literature, descriptions of measures taken). OCFNLP staff provide assistance and support for chapter development and campaign/project/activity implementation.	Provide services for participating districts. Chapters (students & advisors), Districts that FNL serve: 1. AUHSD 2. BOUSD 3. BPSD 4. CUSD 5. FJHSD 6. FSD 7. GGUSD 8. HBUHSD 9. OUSD 10. SVUSD 11. WSD
Healthy Schools Initiative (United Way)	\$ 50,000	Local	Orange County United Way	Making improvements to the health and well being of the students and families. The Healthy school initiative will increase access to physical activity, implement district wellness policy parent engagement, and nutrition education.	OCDE staff and funding to La Habra USD, Walnut Elementary, Fullerton USD, Pacific Drive, Buena Park USD, Whitaker Elementary Anaheim USD, Paul Revere Elementary
Heisman-Simon Foundation	\$ 83,986	Local	Heisman-Simon Foundation	Providing preschool GLAD trainings to school sites throughout California. These funds are to supplement the trainings for preschool GLAD provided by a grant thru CDE for Dual Language Learners Professional Development Grant Program CCTR 3987	Teachers, School Administrators
History, Social-Science Frameworks Project	\$ 22,000	Local	San Diego COE	OCDE recruits classroom teachers, administrators, and Paraprofessionals to participate in a county-wide community of practices as well as providing technical support to schools, and districts in OC	OCDE staff
Improve and Maximize Programs so all Children Thrive (IMPACT)	\$ 1,087,808	Local	Children & Families Commission of Orange County	Provides menu of services for staff development and technical support to assist Preschools to improve their quality rating.	OCDE staff for trainings and support, stipends for participants
Improve and Maximize Programs so all Children Thrive Hubs (IMPACT HUB)	\$ 841,028	Local	Children & Families Commission of Orange County	Additional early learning programs with training and incentives to build quality programs.	Administrators, Childcare/Preschool staff
Intervention & Regional Capacity Building	\$ 96,000	Local	San Diego County COE	Providing services for LEA in support of Title III Technical Assistance for improvement regional g. OCDE will continue its work with LEAs within its county as it pertains to Title III.	OCDE administration working with LEA's.

K-12 School-Based Mental Health Services: Educational Activities	\$ 502,931	Local	Co. of Orange Health Care Agency	Provides Educational services that seek to support and engage the school community at large, including but not limited to school staff, students and their family and caregivers to promote timely access to mental health programs and increase school staff, students and their family and caregivers ability to navigate these resources.	OCDE staff to provide services with some funds allocated to student programs (film contest) Peer guidance groups
K12 Strong Workforce Program	\$ 3,837,132	Local	Rancho Santiago Community College District	Advancing Career Counseling in Orange County, building CTE Dual Enrollment in OC, Creating Industry Certification opportunities for OC students, Designing Career-Based Student leadership, enhancing career education pedagogies, forming Orange County integrated pathway teams, and heightening work-based learning in OC.	OCDE staff and sub-agreements with participating districts
K12 Strong Workforce Coordinator	\$ 117,500	Local	Rancho Santiago Community College District	Administration for Coordinator implement a regional technical assistance structure to assist teachers and industry partners in implementing high-quality CTE programs.	OCDE administration
Kinder Readiness Collaborative	\$ 50,000	Local	Children & Families Commission of Orange County	Improves Early Learning programs and opportunities throughout the county and provides technical support and activities	OCDE staff
Mental Health Student Services Act (MHSSA)	\$ 1,500,000	Local	Orange County Health Care Agency Lead Original Source: Mental Health Services Oversight & Accountability Commission	Program helps prevent mental illnesses from becoming severe and disabling by expanding prevention and early intervention services to more districts, and by improving coordination of existing mental health services across the behavioral health and educational systems.	Will be used for OCDE staff to provide services
RESET Tool Box	\$ 81,043	Local	Western Youth Services	Provide virtual self-paced workshops/courses via existing online Learning Management System for local educators, students, and parents	OCDE administration overseeing workshop/course development
School Based Violence Prevention Education- VPE/HCA	\$ 1,353,272	Local	Co. of Orange Health Care Agency	Retention Plan For Subsidized Center Based Programs (AB212)	Providing services to OC School staff, teachers, students and families on variety of violence focused issues to reduce exposure to violence and its impact on, the school environment, local neighborhoods and families.

Special Education Audiologist	\$	299,741	Local	Various OC SELPA/districts	OCDE Audiologists assess student hearing abilities, evaluate and interpret the range and degree of impairment, report results of assessments, and auditory skill development.	OCDE staff to provide services
Special Education Fairview	\$	123,060	Local	Co. of Orange Health Care Agency	Program provides special education IEP representation at the IEP team meeting for each pupil prior to enrollment in a community education program.	Program provides IEP representation services to pupils in a community education program.
Special Education Medi-Cal/MAA	\$	444,923	Federal	Health Care Agency/income contract	LEA Medi-Cal Billing Option Program funds are a reimbursement for services rendered, and are not considered federal dollars upon receipt by the school. The funds are restricted in their use and must supplement, not supplant, existing services.	reimbursement for OCDE staffing
Special Education Parent Infant Education Support (PIES)	\$	591,059	Local	District Billing/Reimbursement program	Program provides early intervention services to infants, ranging from birth to three years of age, with hearing impairments.	Program provides Parent Infant Education and Support Program to ABC USD SELPA, Anaheim Elementary SELPA, Garden Grove SELPA, Greater Anaheim SELPA, and North Orange County SELPA.
Suicide Prevention & Intervention	\$	70,790	Local	Co. of Orange Health Care Agency	Provide school districts with training on suicide prevention and intervention through use of online health simulations to prepare users to lead real life conversations with students and parents.	OCDE administration developing training
Tobacco - California Department of Justice	\$	134,382	Local	California Department of Justice	Overall goal is to reduce the illegal sale and marketing of tobacco products to minors.	Provide services for School districts: Ocean View, Fountain Valley, Huntington Beach City School District, and Saddleback Valley
Grand Total	\$	13,595,320				

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

ENTITLEMENT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)	\$ 37,834,869	State	State Of California	To provide services to students age 3-22 with disabilities according to their IEP	Funds are distributed to districts in the North Orange County SELPA per the Local Plan
California Career Innovations (CCI)	\$ 102,007	Local	Cal State Los Angeles	OCDE serves as a partner on the California Career Innovations project by providing career coach and clerical support. Also provides student stipends. Each participating student receive a CCI Program Internship Completion Award.	Districts (HBUHSD, OCDE DHH, SAUSD) and students from various districts (AUHS, Garden Grove USD, HBUHS) provided stipends, staffing
California Comprehensive School Security Program (CalOES)	\$ 41,041	Federal	California Governor's Office of Emergency Services (Cal OES)	Funding to provide support for the enhancement of communications interoperability technology systems that enables local fire and/or law enforcement agencies to connect to and coordinate with communications and security technology systems installed and operating in the California school systems in response to active shooter incidents.	School sites, district/school staff, school administrators
CALWORKS Stage II Federal, F2AP	\$ 1,552,443	Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to childcare providers for low-income families	Pay to childcare providers
CALWORKS Stage II State, G2AP	\$ 6,893,241	State	State Of California	To provide funding to childcare providers for low-income families	Pay to childcare providers
CALWORKS Stage III Federal, F3TO	\$ 3,130,156	Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to childcare providers for low-income families	Pay to childcare providers
CALWORKS Stage III State, G3TO	\$ 1,897,415	State	State Of California	To provide funding to childcare providers for low-income families	Pay to childcare providers
Classified School Employee	\$ 1,240,000	State	State Of California	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program	Reimbursement to approved classified employees in Orange County Schools

Commission on Teacher Credentialing (on-going)	\$ 19,154	State	State Of California	OCDE receives allocation based on the tracking and reporting on the number of OC teachers who are taking courses to be credentialled or certified.	Staff salaries and benefits
Coronavirus Relief Fund (CR)	\$ 6,823,273	Federal	US Dept. of Treasury	Funding to be used to cover costs that are necessary expenditures incurred due to the public health emergency with respect to COVID-19	OCDE programs
Dispute Resolution	\$ 14,601	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for Dispute Resolution for students/families with special needs	Funds training for NOC SELPA Special Education administrators
Dual Language Learners Professional Development	\$ 589,750	Federal	US Dept. of Health and Human Services	To provide training to teachers to help them improve strategies when working with students who have a second language	Staff salaries and benefits to provide trainings
Elementary & Secondary School Emergency Relief Fund (ESSER)	\$ 886,199	Federal	US Dept. of Treasury	Provides funding to LEAs through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools.	providing principals and other school leaders with the resources necessary to address the needs of their individual schools.
Every Student Succeeds Act Comprehensive Support and Improvement County Office	\$ 284,494	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for County Offices to provide services to districts who have 2 consecutive years in differentiated assistance	Funds are used for OCDE staff salaries and benefits and trainings
Every Student Succeeds Act Comprehensive Support and Improvement LEA	\$ 490,108	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for OCDE schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act	Funds are used for ACCESS Schools professional learning
Federal Alternative Payment Program	\$ 19,980,999	Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to childcare providers for low-income families	Pay to childcare providers
Federal Alternative Payment Program- FAPP Essential Worker	\$ 2,476,955	Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to childcare providers for low-income families	Pay to childcare providers

Federal Mental Health	\$	496,348	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for students with IEP's that need Mental Health Services	Distributed to NOC SELPA according to the SELPA Plan
Federal Preschool	\$	199,607	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide services to children age 3-5 years of age with disabilities	Distributed to elementary districts within the NOC SELPA
Foster Youth Services	\$	1,223,903	State	State Of California	To provide countywide coordination services for foster youth services	Provides salaries and benefits for OCDE staff that collaborate with Social Services and County Courts
General Alternative Payment Program	\$	11,596,066	State	State Of California	To provide funding to childcare providers for low-income families	Pay to childcare providers
Governor's Emergency Education Relief Fund (GEER)	\$	89,702	Federal	US Dept. of Treasury	Provides funding to support transitional Kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures	OCDE programs
Health Framework	\$	1,654,143	State	State Of California	To provide training to County Offices of Education in development of the State Approved Health Curriculum	Funding is distributed to COE's for trainings, staff salaries and benefits included
IDEA Local Assistance Part B	\$	8,008,083	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities	Funds are distributed to districts in the NOC SELPA based on count of students with disabilities
IDEA Local Assistance Part B- Parentally Placed ISP	\$	25,152	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities	These funds are set aside for students who are in private schools within the NOC SELPA
Inclusive Early Education Expansion Program (IEEEP)	\$	657,033	State	California Department of Education	To provide individualized and necessary supports to enable children with disabilities to meet high expectation within the ELC settings.	Knott and Mann Elementary Schools (Centralia and Anaheim Elementary Schools Districts)
Learning Loss Mitigation Funding (LLMF)	\$	902,075	State	CA Department of Education	Funding to support transitional Kindergarten through 12th grade pupil academic achievement and mitigate learning loss related to COVID-19 school closures	OCDE programs

Local Planning Council (Federal = \$72,623, State = \$6,927)	\$	79,550	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	To provide funds to coordinate child care needs within Orange County	Funds are used for OCDE staff salaries and benefits
Lottery Funding	\$	1,214,696	State	State Of California	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance	Unrestricted funds are held for one-time expenditures and restricted funds are for instructional materials for student programs
Mandated Costs	\$	832,527	State	State Of California	To provide funding for services that are state mandates	This is funding that is used for one-time expenditures for instructional purposes decided by Superintendent
McKinney-Vento	\$	246,009	Federal	US Department of Education Office of Elementary and Secondary Education	To provide funds for any schools within Orange County that needs assistance under the McKinney-Vento Homeless Education Assistance Act.	Staff to provide services , such as professional development and technical assistance to all local homeless liaisons from districts. Partners with Homeless Outreach Promoting Educational Success (HOPE) Collaborative is a partnership between the OCDE and County of Orange Homeless Prevention, Orange County School districts, community-based organizations, faith-based community, law enforcement, and shelter and housing service providers. provides in-kind services and bus passes
Orange County School Threat Assessment & Response- STOP Act	\$	116,511	Federal	Department of Justice	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.	Districts, School Staff, Teachers, Administrators

Part C, Early Education (Federal Revenue)	\$ 373,789	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide coordinated services for preschool age children	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Part C, Early Education (State Revenue)	\$ 118,618	State	State Of California	To provide coordinated services for preschool age children	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Perkins Innovation and Modernization	\$ 105,811	Federal	US Department of Education	To provide funds for career technical programs	Pays for staffing to provide STEM-based, hands-on experience related to maker-centered learning through esports-themed curricular
Preschool Staff Development	\$ 1,999	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funds for Professional development for teachers and administrators for preschool students with disabilities	Funds are distributed to NOC SELPA for training opportunities for participating districts
Quality Counts California Quality Rating & Improvement System (QCC QRIS) - 19/20	\$ 112,803	Federal	US Department of Health and Human Services Administration for Children and Families	Quality Start OC provides professional learning opportunities to teachers (coaching for administrators and teachers). Services include program validations, assessments and rating, technical assistance, community to practices.	Coaching for administrators and teachers (open to all OC early educators). Private programs (non-state funded programs)
Quality Counts California Quality Rating & Improvement System (QCC QRIS) - 20/21	\$ 505,933	Federal	US Department of Health and Human Services Administration for Children and Families	Quality Start OC provides professional learning opportunities to teachers (coaching for administrators and teachers). Services include program validations, assessments and rating, technical assistance, community to practices.	Staff to provide coaching for administrators and teachers (open to all OC early educators). Private programs (non-state funded programs)
Quality Rating Information System (QRIS) - 19/20	\$ 118,794	State	State Of California	Quality Start OC provides professional learning opportunities to teachers (coaching for administrators and teachers) Services include program validations, assessments and rating, technical assistance, community of practices	Reimburses for certification trainings and professional development to preschool teachers, staff for administration

Quality Rating Information System (CSPP QRIS) - 20/21	\$ 2,920,486	State	State Of California	To support Early Learning Child Development contracted early learning and care programs and increase the number of low income children in high quality state preschool and early migrant programs	Reimburses for certification trainings and professional development to preschool teachers
School Communications Interoperability Program (SCIP)	\$ 203,022	State	California Governor's Office of Emergency Services (Cal OES)	Program is acquiring interoperable technology in response to active shooter incidents. Active Shooter Training TBD Based on Identified District Needs and Threat Assessment and Active Shooter planning coordination with OC school Districts.	OC School District coordinators/teachers.
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	\$ 116,464	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	STEM Hub will identify the skills needed to ensure capacity building which will include, facilitation, trainer and coaching skills, knowledge of Next Generation Science Standards	OCDE staff salaries and benefits
State Mental Health	\$ 2,789,554	State	State Of California	Funds for mental health services specifically for students with disabilities and incorporated into their IEP	Most funds are pass thru to the NOC SELPA some funds are expended for students in ACCESS and Special Schools
Systems of Support for Expanded Learning	\$ 279,221	State & Federal	US Department of Education Office of Elementary and Secondary Education & State of California	Provides technical assistance to all After School Education and Safety, 21st Century Community learning Centers	Salaries and Benefits for OCDE staff
Title I Part A	\$ 3,528,182	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students between ages 5-17 in group homes, homeless youth population	Provide tutors, books and supplies to students in ACCESS to help low - achieving students in high poverty schools
Title I Part D	\$ 1,982,798	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students who are neglected, delinquent or at-risk between the ages of 5-17 connected to Juvenile justice system	Provide tutors to improve educational opportunities for students
Title II - Teacher Quality, Part A	\$ 103,104	Federal	US Department of Education Office of Elementary and Secondary Education	To increase academic achievement of all students by improving teacher and principal quality	For professional development for teachers in ACCESS

Title III, Immigrant	\$	2,618	Federal	US Department of Education Office of Elementary and Secondary Education	To ensure that English learners including immigrants meet attain English Language proficiency	Provides tutors for ACCESS students
Title III, LEP - Part A	\$	133,935	Federal	US Department of Education Office of Elementary and Secondary Education	To ensure that English learners including immigrants meet attain English Language proficiency	OCDE staff salaries and benefits
Title IV, Part A	\$	215,061	Federal	US Department of Education Safe and Healthy Student	To ensure that English learners including immigrants meet attain English Language proficiency	Transfer funds to Title III for staffing
Tobacco Use Prevention Education (TUPE) 2020-23	\$	53,513	State	State Of California	Training to reduce youth tobacco use by helping young people make healthful tobacco-related decisions through research validated educational instruction and activities	Sub-agreements SAUSD, Buena Park SD, Fountain Valley SD, Garden Grove USD, Huntington Beach City School District, Laguna Beach USD, Ocean View SD, Saddleback Valley USD, Tustin SD, and Westminster SD, OCDE staff and some consultants
TUPE Use Prevention Education Tier 2	\$	1,359,426	State	State Of California	The purpose of the TUPE program is to reduce youth tobacco use by helping young people make healthful tobacco-related decisions through tobacco-specific, research-validated educational instruction and activities that build knowledge as well as social skills and youth development assets. Collaboration with community-based tobacco control programs is an integral part of program planning. The school, parents, and the larger community must be involved in the program so that students will be aware of a cohesive effort and concern for their health and, consequently, their ability to succeed in school.	Serving Admin, teachers, and students in ACCESS, Santa Ana, Buena Park, Fountain Valley, Garden Grove, Huntington Beach City, Laguna Beach, Ocean View, Saddleback Valley, Tustin, and Westminster
Tobacco Use Prevention Education (TUPE)- Admin CTALF Prop 99	\$	378,570	State	State Of California	To provide leadership, training, administrative oversight, training, and technical assistance to LEAs for planning and implementing TUPE Programs	Funding for OCDE staff and provide funding for participating districts for conference registrations, supplies and materials and instructional consultants

Tobacco Use Prevention Education (TUPE)- Admin. CTAT Prop 56	\$ 380,186	State	State Of California	Goal is to continue to provide leadership, training, and technical assistance to school districts in planning and implementing TUPE Programs	Funding for OCDE staff, printing of materials for workshops, instructional consultants, general supplies
Tobacco-Use Prevention Education Capacity Building Provider	\$ 2,526,232	State	State Of California	Intended to create statewide systems that build the capacity of Education in delivering high quality TUPE programming across California districts and schools. Deliverables include creating a statewide level collaborative of COE leaders, establishing regional professional learning networks, create online professional training opportunities and create a website for TUPE leaders to access resources.	Majority is sub-agreements to participating districts, OCDE staff share funding with Tulare County Office of Education
Workforce Pathways	\$ 467,016	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.	Funding for OCDE administration and teachers working with the Workforce Pathway program
Grand Total	\$ 130,375,245				

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

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